Strong Start Academy

STRONG START ACADEMY ELEMENTARY SCHOOL AT THE TONY HSIEH EDUCATION CENTER

BOARD MEETING AGENDA 10/14/2026

Published on September 29, 2026 at 9:52 AM PDT
Amended on October 8, 2026 at 3:09 PM PDT

Date and Time

Wednesday October 14, 2026 at 5:00 PM PDT

Location

City Hall, 495 S Main St, 5th floor, Las Vegas, NV 89101

REMOTE MEETING PARTICIPATION

Members of the public may attend the meeting in person at the location listed above or participate remotely by telephone using the following information:

Dial-In Number: 1-415-655-0001

Access Code: 2662 953 8355, followed by the # sign.

Members of the public participating by telephone will have an opportunity to provide public comment during the designated public comment periods in accordance with the procedures outlined in this agenda.

Agenda

		Purpose	Presenter	Time
I.	**Opening Items**			**5:00 PM**

		Purpose	Presenter	Time
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. 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 2662 953 8355 followed by the # sign.			
D.	Discussion for possible action to approve Minutes from September 10, 2026 Board meeting.	Vote	Lorna James-Cervantes	1 m
E.	Discussion for possible action to approve Minutes from the September 25, 2026 Finance Committee meeting.	Vote	Lorna James-Cervantes	5 m
II.	**Finance**			**5:13 PM**
A.	Report by Nandini Vaishnav from Vertex Education on Strong Start Academy's financial update, including the FY2026-2027 forecast update through August 2026.	FYI	Nandini Vaishnav	5 m
III.	**Executive Update**			**5:18 PM**
A.	Report by the Executive Director on the status of on-going marketing efforts, open-enrollment, and recruiting.	FYI	Miriam Benitez	5 m
B.	Report by the Executive Director regarding end of the year (2025-2026) student achievement data to include SBAC results and Nevada School Performance Framework (NSPF) rating.	FYI	Miriam Benitez	5 m

		Purpose	Presenter	Time
IV.	**Governance**			**5:28 PM**
A.	Discussion for possible action to reappoint Board Member Kristie Cole to a new term.	Vote	Lorna James-Cervantes	2 m
B.	Discussion for possible action to review the Fiscal Policies and Procedures Self-Evaluation Checklist, as required by the Nevada State Public Charter School Authority, and approve revisions to the school's fiscal policies and procedures based on the findings of the self-evaluation.	Vote	Miriam Benitez	5 m
C.	Discussion for posible action to approve the 2025-2026 performance review of Executive Director, Miriam Benitez.	Vote	Lorna James-Cervantes	5 m

V. Citizens Participation

Public comment during this portion of the agenda must be limited to matters within the jurisdiction of the Board. No subject may be acted upon by the Board unless that subject is on the agenda and is scheduled for action. If you wish to be heard, come forward and give your name for the record. The amount of discussion on any single subject, as well as the amount of time any single speaker is allowed, may be limited. Public comment may also be given by calling 1-415-655-0001 and entering access code number 2662 953 8355 followed by the # sign.

VI. 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
Strong Start Academy Elementary School, 310 S. 9th Street, Las Vegas, NV
City Hall, 495 S. Main Street, 5th Floor Conference Room, Las Vegas, NV
The Nevada Public Notice website – notice.nv.gov

DECLARATION OF POSTING

Pursuant to NRS 53.045 and NRS 241.020, I declare under penalty of perjury that the foregoing is true and correct: The Public Notice and Agenda for the Strong Start Academy Elementary School Governing Board meeting scheduled for October 14, 2026, was posted on October 8, 2026, at the dates, times, and locations identified below.

Posting Location(s): 310 S. 9th Street, Las Vegas, NV, 89101
Date and Time of Posting: 10/8/26 at 3:05 pm.
Name and Title of Person Posting: Miriam Benitez, Executive Director
Digital Signature: Miriam Benitez

DECLARATION OF POSTING

Pursuant to NRS 53.045 and NRS 241.020, I declare under penalty of perjury that the foregoing is true and correct: The Public Notice and Agenda for the Strong Start Academy Elementary School Governing Board meeting scheduled for October 14, 2026, was posted on October 8, 2026, at the dates, times, and locations identified below.

Posting Location(s): 495 S. Main Street, Las Vegas, NV, 89101
Date and Time of Posting: 10/8/26 at 3:05 pm.
Name and Title of Person Posting: Angela Rose, Manager Education Initiatives, City of Las Vegas
Digital Signature: Angela Rose

Coversheet

Discussion for possible action to approve Minutes from September 10, 2026 Board meeting.

Section: I. Opening Items
Item: D. Discussion for possible action to approve Minutes from September 10, 2026 Board meeting.
Purpose: Vote
Submitted by:
Related Material: Draft Board Meeting Minutes 2026.09.10.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
Kristie Cole, Officer

Miriam Benitez, Executive Director

DRAFT Board Meeting Minutes of the Strong Start Academy Board Meeting

Date: Thursday, September 10, 2026
Time: 5:00 PM PDT
Location: City Hall, 495 S. Main Street, First Floor, Las Vegas, NV 89101

I. Opening Items

A. Call to Order

1. Chair Lorna James-Cervantes called the meeting to order at 5:06 PM on September 10, 2026 with confirmation of quorum.

B. Roll Call

1. **Present:** Lorna James-Cervantes, Alicia Arroyo, Maria Tamayo-Soto, Dachresha Harris, Dr. Alee Moore, and Kristie Cole.
2. **Absent:** Angela Scurry, Roxann McCoy, and Vanessa Mari.
3. **Quorum:** Chair James-Cervantes confirmed that a quorum was present.

C. Public Comment

1. Chair James-Cervantes opened public comment for matters on the agenda for action and reviewed the three-minute public-comment limit and the option for remote participation.
2. No public comment was provided in the room or submitted online during this portion of the meeting.

D. Discussion for Possible Action to Approve Minutes from August 13, 2026 Board Meeting

1. Chair James-Cervantes clarified for the record that the August 13, 2026 meeting had actually been called to order at 5:06 PM. Although the recording/transcription sounded as though 3:06 PM had been stated, the submitted minutes reflected the correct 5:06 PM start time.
    i. **Motion:** Maria Tamayo-Soto **Second:** Alicia Arroyo. **Vote:** Motion approved unanimously.

E. Introduction of New Board Member, Kristie Cole

1. Chair James-Cervantes introduced Kristie Cole, who had recently been approved by the City of Las Vegas City Council to serve in the licensed-teacher position on the Board.
2. Kristie Cole introduced herself and stated that she was excited to support Strong Start Academy and appreciated the opportunity to serve.
    i. **Motion:** Chair James-Cervantes **Second:** Dachresha Harris. **Vote:** Motion approved unanimously.

II. Finance

A. Financial Update: Presented by Nandini Vaishnav, Vertex Education

1. **Monthly Financial Reporting:** Ms. Vaishnav explained that the school was beginning its regular monthly financial reporting cycle, including forecast-to-budget comparisons, cash flow, grant summaries, and financial items to monitor throughout the school year.
2. **Forecast Through July 2026:** The current forecast reflected an approximately $90,000 decrease compared with the approved budget, driven primarily by higher personnel costs after actual hiring, salaries, and benefit rates were finalized.
3. **State Revenue:** The approved budget assumed a per-pupil rate of $9,484; the first PCFP workbook reflected a rate of $9,416, with no increase from the prior year. Vaishnav stated that the next anticipated opportunity for a per-pupil increase would follow the 2027 legislative session.
4. **Federal Revenue and Expenses:** Federal revenue increased due primarily to grant carryover from the prior year. Total revenue increased by approximately $71,000 while total expenses increased by approximately $160,000, resulting in the overall forecast change.

5. **Projected Income:** The previous forecast projected approximately $292,000 in income; the current forecast projected approximately $165,000. Higher personnel costs were partially offset by federal grant carryovers and technology savings.
6. **Cash Flow:** Cash flow was projected to remain strong and steady throughout the school year, with approximately 193 days cash on hand at year end, well above the SPCSA target of at least 60 days.
7. **Balance Sheet:** The school had approximately $2.4 million in cash and liquid assets and approximately $47,000 in other current liabilities. Net assets were projected at approximately $2.5 million by year end.
8. **Grant Summary:** FY2027 allocations included approximately $76,000 for Title I; approximately $11,000 combined for Title II federal and state portions; nearly $10,000 for Title III; slightly more than $7,000 for Title IV; approximately $20,000 for IDEA; and approximately $100,000 for the state transportation grant.
9. **Grant Deadlines:** Vaishnav reviewed applicable spend-down deadlines and emphasized that Vertex and school staff work closely to exhaust eligible grant funds within each performance period and avoid leaving available funds unused.
10. **Audit Timeline:** The school was finalizing reconciliations, allocations, accruals, and accountant review in preparation for audit fieldwork during the week of September 28. The draft audit report is due to the Board by October 31, with Board acceptance and submission to NDE and SPCSA required by December 1.
11. **Fiscal Compliance:** Federal grant reimbursement submissions through GMS were due September 15. Vaishnav noted that additional fiscal compliance tasks would increase as the school year progressed.
12. **Board Discussion:** No Board members raised questions. Chair James-Cervantes thanked Vaishnav for the clear report and stated that the Board looked forward to the upcoming audit report.

III. Executive Update

A. Report on Ongoing Marketing Efforts, Open Enrollment, and Recruiting

1. Executive Director Miriam Benitez reported that the school was in the second month of its marketing campaign with Graphica and that recruiting efforts were progressing well.
2. Enrollment had previously been approximately 285 students, later dropped to approximately 283 after several students left the state, and had increased to 290 students by the meeting date.
3. The school continued working toward the 300-student goal and had approximately 10 seats remaining to fill before the October 1 count date. The Graphica campaign was scheduled to continue throughout September.
4. No Board questions were raised. Chair James-Cervantes thanked Mrs. Benitez for the update and encouraged continued efforts to fill the remaining seats.

i. **No action was taken, this was an informational item**.

B. Discussion for Possible Action to Approve the Updated Student Lottery Policy

1. Mrs. Benitez explained that in prior years the enrollment/lottery policy had been combined with the annual process and included open-enrollment dates, requiring the document to return for approval each year.
2. Working with Board Counsel, the policy and annual process were separated. The substantive lottery-policy information did not change; date-specific information was removed so the standing policy would not require annual reapproval solely because dates changed.
3. No Board questions or additional discussion were raised.
   i. **Motion:** Alicia Arroyo **Second:** Dachresha Harris. **Vote:** Motion approved unanimously.

C. Discussion for Possible Action Regarding the FY27 Risk Assessment Designation - Nevada State Public Charter School Authority

1. Mrs. Benitez explained that SPCSA conducts an annual risk assessment regarding the school's use and management of grant funding to determine the level of monitoring or support required.
2. Strong Start Academy received an overall low-risk designation. The only area receiving a medium-risk/yellow score related to the history of performance for reimbursement-request quality.
3. Six reimbursement submissions had been returned for revision out of approximately 96 submissions during the prior school year. Examples included a missing signature on documentation for a professional-development event and a request for three quotes where the requirement had differed previously.
4. Ms. Vaishnav explained that the risk designation uses a numeric threshold rather than a percentage. Because six revisions trigger the next category regardless of the total number of grant submissions, a school with many grants can receive the same designation as a smaller school with fewer submissions.
5. Vertex reviewed the returned submissions to determine whether a recurring problem existed; no consistent pattern was identified. The team will continue monitoring submissions and will work to remain within the five-revision threshold.
6. Chair James-Cervantes suggested continuing to double-check signature lines and other documentation requirements and, when possible, using a second set of eyes to reduce preventable errors.

i. **No action was taken, this was an informational and discussion item**.

D. Discussion for Possible Action to Approve Foster Care, McKinney-Vento, and English Learner Policies

1. Mrs. Benitez explained that the three policies are updated annually for limited items such as the school improvement plan link, current Board membership, and school-specific information.
2. The policies are based on templates provided by SPCSA and are updated with information unique to Strong Start Academy. No Board questions were raised.
    i. **Motion:** Lorna James-Cervantes **Second:** Dr. Alee Moore. **Vote:** Motion approved unanimously.

E. Discussion for Possible Action to Approve the 2026-2027 Annual Written Test Security Notice

1. Mrs. Benitez explained that Nevada law requires the school to provide families, on or before September 30, with written notification explaining the school's test-security procedures.
2. The proposed notice was prepared in English and Spanish and, upon Board approval, would be distributed to all families.
    i. **Motion:** Dachresha Harris. **Second:** Alicia Arroyo. **Vote:** Motion approved unanimously.

F. Discussion for Possible Action to Approve the Read By Grade 3 Local Literacy Plan

1. Mrs. Benitez reported that the Read By Grade 3 Local Literacy Plan was updated to align with the revised Nevada State Literacy Plan.
2. The revised format requires the school to clearly describe how student needs are identified, how interventions are provided, how progress is monitored, and how families are engaged in supporting literacy development.
3. Mrs. Benitez explained that the plan is not typically brought to the Board unless changes are required. Because the State changed the format substantially, the revised plan was more comprehensive and required Board approval.
4. Board members were given time to review and discuss the plan.
    i. **Motion:** Dachresha Harris. **Second:** Alicia Arroyo. **Vote:** Motion passed unanimously.

G. Discussion for Possible Action to Renew the Memorandum of Understanding with S.A.F.E. House

1. Mrs. Benitez explained that, pursuant to AB 245, the governing body of each charter school is required to enter into a memorandum of understanding with an organization that assists victims of power-based violence and includes required components.
2. Strong Start Academy has used S.A.F.E. House since the requirement was initially implemented in 2023. Board Counsel reviews the MOU annually and had reviewed and approved the current document.
    i. **Motion:** Lorna James-Cervantes **Second:** Maria Tamayo-Soto. **Vote:** Motion passed unanimously.

H. Discussion and Possible Action to Review Fiscal Policies and Procedures Self-Evaluation Checklist and Proposed Revisions as Required by SPCSA

1. Chair James-Cervantes stated that additional work was needed on the Fiscal Policies and Procedures Self-Evaluation Checklist and related revisions before the Board could complete its review.
2. The Chair proposed tabling the item until the next Board meeting so the additional work could be completed.
    i. **Motion:** Lorna James-Cervantes moved to table Item III.H until the next meeting. **Second:** Dachresha Harris. **Vote:** Motion approved; The item will return at a future meeting.

IV. Governance

A. Discussion for Possible Action to Review and Approve Revisions to the Board Policy and Procedure Manual, Code of Ethics, and Bylaws

1. This item was heard out of agenda order earlier in the meeting to accommodate Board Counsel Colleen McCarty who presented the proposed revisions.
2. Ms. McCarty explained that SPCSA requested review of the Bylaws because they had not been updated since 2022. Proposed revisions included updating the school's location and clarifying compliance with NRS Chapter 388A and Nevada Open Meeting Law requirements.
3. The revisions memorialized that the Board may not have fewer than five members; clarified Board-member term limits of six consecutive years or three terms; and noted that the Las Vegas City Council may waive the term limit when necessary to preserve continuity and institutional knowledge.
4. Additional revisions clarified public-notice and posting requirements, the requirement for public comment at the beginning and end of meetings, and the requirement to maintain an in-person meeting location even when virtual attendance is permitted.

5. The revised Bylaws more specifically identified circumstances that may result in removal of a director or officer, including felony conviction, an Ethics Commission finding involving NRS Chapter 281A, three consecutive unexcused absences from regular Board meetings, or failure to act in accordance with applicable law.
6. The revisions also clarified procedures for vacancies, notification to SPCSA, submission of amended Bylaws to SPCSA, and procedures in the event of dissolution.
7. Chair James-Cervantes noted that several Board members were approaching term-limit considerations and that future conversations with members and the City would be important to determine whether continuity waivers should be considered.
8. Ms. McCarty presented a written resolution documenting approval of the amended and restated Bylaws and authorizing officers to execute documents necessary to implement the changes.
    i. **Motion:** Dachresha Harris **Second:** Dr. Alee Moore. **Vote:** Motion passed unanimously.
9. **Action:** Chair James-Cervantes stated that she would obtain the required signatures on the resolution and provide the executed documents to Board Counsel for appropriate filing.

B. Discussion and Possible Action to Approve Revisions to the 2026-2027 Governing Board Meeting Calendar

1. The Board revisited a previously tabled discussion about moving regular meetings from Thursday evenings to Wednesday evenings. Vanessa Mari had previously reported difficulty attending Tuesday and Thursday meetings because of a standing conflict.
2. The proposed schedule would generally move meetings to the second Wednesday of each month. Dachresha Harris noted that the proposed November 18 meeting fell in the third week; Mrs. Benitez confirmed this was because the second Wednesday, November 11, is Veterans Day.
3. Chair James-Cervantes noted that the February date would fall on Ash Wednesday. Mrs. Benitez reminded the Board that the January meeting typically includes a half-day retreat and that February has often been a month in which the meeting can be canceled.
4. Ms. Harris supported moving meetings to Wednesdays and explained that Thursday meetings can interfere with Friday travel or time off. Alicia Arroyo confirmed that Wednesdays would be easier for her, although she could attend Thursdays with more difficulty. Dr. Alee Moore indicated support, and Kristie Cole stated that Wednesdays worked for her.
5. Ms. Harris asked whether Wednesday meetings would work for Board counsel. Mrs. Benitez explained that Board Counsel would attend future meetings only when legal input was necessary.
    i. **Motion:** Dachresha Harris **Second:** Dr. Alee Moore. **Vote:** Motion approved unanimously.
6. **Action:** Staff were asked to distribute the revised meeting calendar.
7. **October Meeting:** Chair James-Cervantes noted that an October meeting remained scheduled, but because there were very few agenda items at that time, the meeting might not be necessary. The Board would receive advance notice if the October meeting were canceled.

V. Special Reports

A. Special Reports

1. No special reports were presented.

VI. Citizens' Participation

A. Public Comment

1. Chair James-Cervantes opened the final public-comment period for matters within the jurisdiction of the Board and reviewed the applicable public-comment parameters.
2. No public comments were provided.
3. Chair James-Cervantes announced that she had received the recorded ethics training requested for Board members and had forwarded the link to the Board. Members who were unable to attend the live training were asked to review the recording and confirm completion.

VII. Closing Items

A. Adjourn Meeting

1. Chair Lorna James-Cervantes adjourned the meeting at 6:05 PM.

Coversheet

Discussion for possible action to approve Minutes from the September 25, 2026 Finance Committee meeting.

Section: I. Opening Items
Item: E. Discussion for possible action to approve Minutes from the September 25, 2026 Finance Committee meeting.
Purpose: Vote
Submitted by:
Related Material: DRAFT_Finance_Committee_Minutes_09.25.2026.docx

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

Miriam Benitez, Executive Director

DRAFT Finance Committee Meeting Minutes of the Strong Start Academy Elementary School

Date: Friday, September 25, 2026
Time: 3:30 PM PDT (Meeting called to order at 3:37 PM)
Location: Public Virtual Meeting

I. Opening Items

A. Call the Meeting to Order

1. Chair Lorna James-Cervantes called the inaugural Strong Start Academy Elementary School Finance Committee meeting to order at 3:37 PM on September 25, 2026.

B. Record Attendance

1. Chair James-Cervantes conducted attendance: Present Lorna James-Cervantes, Nandini Vaishnav, Miriam Benitez, and Angela Rose, Not Present Jana Essary
2. Quorum: After attendance was recorded, Chair James-Cervantes confirmed that a quorum was present and proceeded to the next agenda titem.

C. Public Comment

1. Chair James-Cervantes opened the first public-comment period and stated that comments during this portion of the agenda were limited to matters on the agenda for action, with individual speakers limited to three minutes absent Board approval. The telephone participation instructions and access code were read into the record.
2. Angela Rose reported that no public comments had been received. Chair James-Cervantes also observed that no one participating in the virtual meeting appeared to be seeking to provide comment. No public comment was offered during this portion of the meeting.
3. **Procedural Note**: Chair James-Cervantes stated that this would ordinarily be the point at which prior minutes were considered; however, because this was the first meeting of the newly formed Finance Committee, there were no prior Finance Committee minutes to approve. She stated that minutes from this meeting would be presented for approval at the next Finance Committee meeting.

II. Finance

A. Review Proposed Revisions to the Fiscal Policies and Procedures Manual and Consider Recommendation to the Board

1. Background: Miriam Benitez explained that the revisions arose from prior State Public Charter School Authority (SPCSA) desktop monitoring and a subsequent fiscal policies and procedures self-evaluation checklist. She described the earlier monitoring feedback as inconsistent: initial verbal feedback characterized the School's fiscal policies and procedures as exemplary, while the preliminary written report identified concerns. When clarification was sought, the individual who had conducted the monitoring was no longer with SPCSA. Mrs. Benitez stated that items initially characterized as compliance deficiencies were ultimately moved to recommendations.
2. Self-evaluation and revisions: Mrs. Benitez reported that a fiscal policy and procedures self-evaluation checklist was due in June. The instructions directed schools to compare their existing policies with the checklist, make every effort to address missing elements, and return the revised material to the Board. She spent the summer incorporating the prior recommendations and additional checklist requirements. After the revised materials were submitted to SPCSA in June and reviewed, SPCSA returned no additional recommendations, which Mrs. Benitez understood to mean that the submitted materials met the stated criteria.
3. Scope of the revision: Mrs. Benitez stated that the manual expanded from approximately 50-plus pages to more than 100 pages. A major focus was making each section sufficiently specific to identify who is responsible, what

is required, and how the applicable process is performed or monitored. She explained that additions were made throughout the document rather than in only a few isolated sections. She also identified newly required subject matter, including health and welfare and fringe-benefit policy provisions.

4. Consolidation and consistency: Mrs. Benitez explained that SPCSA had recommended consolidating several separate fiscal policies into one document. The revised manual therefore combined what had previously been approximately seven separate policies and aligned terminology across sections. She stated that some repetition was intentional because the SPCSA checklist expects certain concepts to appear in multiple applicable sections. Chair James-Cervantes described the revised document as both comprehensive and cohesive and noted that the repetition appeared purposeful.
5. Board-facing summary: Angela Rose requested that, when the revised manual is brought to the full Board, the presentation include a high-level overview of the most important changes so the Board can focus its discussion and decision-making. The Committee discussed summarizing the revisions by categories rather than attempting to identify every individual change. Chair James-Cervantes suggested highlighting that every section was updated, as applicable, to clarify responsibility, procedures, and monitoring, while also identifying significant areas that remained unchanged.
6. Approval limits and key Board responsibilities: Mrs. Benitez confirmed that previously approved authorization/approval limits did not change. Nandini Vaishnav recommended that the Board presentation also identify key places where Board involvement is specifically required under the fiscal policies. Examples discussed included authorization of a new credit card, authorization of collective bargaining agreements, and authorization of payments over $100,000. The purpose would be to help Board members understand the portions of the fiscal policies they are expected to monitor or act upon during the school year.
7. Follow-up assigned: Chair James-Cervantes asked Ms. Vaishnav to highlight key Board-responsibility areas for the full Board presentation, and Ms. Vaishnav agreed. The Committee also discussed identifying relevant page references where feasible so Board members could quickly locate important provisions.
8. Advance distribution: Because the revised manual exceeds 100 pages, the Committee agreed it should be distributed to Board members sufficiently in advance of the next Board meeting. Mrs. Benitez stated that the document was ready to be attached to the agenda and that an additional email could alert Board members to the length of the attachment and encourage advance review and submission of questions. Angela Rose stated that meeting invitations and related materials were expected to be sent the following week, after final review of agenda details and public-comment call-in information.
9. Committee consensus/recommendation: Chair James-Cervantes asked whether the Committee agreed to take the proposed revisions forward as presented and recommend Board approval. Angela Rose stated that she was comfortable recommending the revised manual because the recommendations had been thoughtfully incorporated and the resulting policies were substantially clearer and more complete. Chair James-Cervantes agreed. The Committee did not take a formal vote under this item; rather, the discussion reflected consensus to recommend the revised Fiscal Policies and Procedures Manual to the full Board for approval.

B. Discussion Regarding SPCSA Financial Performance Framework, Measure 10: Financial Oversight

1. Purpose of review: The Committee reviewed an SPCSA communication from Michael Hutchins describing expectations for financial information to be presented to the Board and later submitted through Epicenter. Mrs. Benitez stated that Ms. Vaishnav had initially indicated that the School was already performing the identified activities, but the item was brought to the Finance Committee to confirm both the substantive requirements and the terminology to be used on future agendas.
2. Change in presentation timing discussed: Ms. Vaishnav explained that prior guidance required quarterly financial statements and the NRS report to be shared with the Board, but not necessarily before submission. She stated that more recent guidance discussed during an SPCSA meeting appeared to require the reports to be presented to the Board before Epicenter submission, even though the reports concern financial information the Board has generally already reviewed through regular monthly financial reporting. She noted that the reports could be presented as information items rather than consent items, with the purpose of allowing Board members an opportunity to ask questions or provide input.
3. Quarterly reporting cycle: In response to Mrs. Benitez's question about the November 1 date, Ms. Vaishnav explained that the reporting schedule follows the fiscal/school-year quarters rather than calendar-year quarters. The first quarterly report is due November 1 and reflects the applicable preceding months. The Committee discussed identifying the report on the agenda as the "quarterly year-to-date financial statements for Quarter 1 of 2026-2027."
4. Timing concern created by Board meeting dates: The Committee initially discussed whether the Quarter 1 financial statements would need to be added to the October Board agenda. Ms. Vaishnav explained that financials are typically finalized around the 15th of the month, which could require an expedited close if a Board

meeting occurred before that date. She noted that the new guidance had been issued only recently, after schools had already established their annual financial close cycles.

5. Written guidance was reviewed and apparent inconsistency identified: While reviewing the SPCSA letter, the Committee noted language stating that the specified reports are to be presented as information items at the earliest Board meeting following the Epicenter submission due date. Ms. Vaishnav observed that this differed from the verbal guidance given during the SPCSA meeting, where schools were told presentations should occur before submission. The Committee also reviewed an SPCSA tracker/example and observed that example presentation dates were not entirely consistent, with some appearing before and others after the applicable submission deadline.
6. Epicenter instructions checked: Mrs. Benitez reviewed the Epicenter task instructions during the meeting. The instructions stated that quarterly unaudited year-to-date financial statements are due November 1, February 1, May 1, and August 1 using the provided template, and that submissions not using the template would not be accepted. The Committee noted that the Epicenter instructions did not appear to incorporate the separate Board-presentation timing language discussed in the SPCSA communication.
7. Direction selected: Given the conflicting verbal and written information, Ms. Vaishnav recommended following the written SPCSA letter because it provides documentary support and may reflect the controlling clarification. Chair James-Cervantes agreed. Based on that written language, the Committee determined that the Quarter 1 report could be presented at the November Board meeting rather than requiring an expedited October presentation. Regular monthly financial forecasting/reporting would continue for October.
8. Ongoing compliance tracking: The Committee discussed using the SPCSA-provided tracker to record the dates on which required financial reports are presented to the Board. Chair James-Cervantes stated that the Finance Committee should continue monitoring the tracker at future meetings to verify that required reports and reviews are completed in a timely manner. The Committee's stated objective was to avoid a technical compliance issue arising from agenda wording, presentation timing, or documentation when the underlying financial oversight activities are already being performed.
9. Action/Follow-up: The Quarter 1 year-to-date financial report is to be planned for the November Board meeting in accordance with the written guidance reviewed. The Finance Committee will continue to monitor the SPCSA tracker and applicable reporting deadlines at future meetings.

C. Discussion Regarding Potential Investment Opportunities for the School

1. Purpose and long-term context: Chair James-Cervantes introduced the item as an initial discussion intended to keep potential investment opportunities on the Committee's work plan. She emphasized the Board's responsibility to be forward-looking regarding the School's financial sustainability, including the possibility that some current funding sources may not remain available in the future.
2. Potential starting point: Ms. Vaishnav reported that Mrs. Benitez had been contacted over the summer by a representative of the School's bank, who discussed an arrangement that appeared to involve an interest sweep. She recommended beginning with the bank representative and gathering information about low-risk, short-term investment options that could potentially be implemented by the end of the school year and expanded in future years.
3. Evaluation considerations: Ms.Vaishnav stated that she could also consult finance experts regarding appropriate investment opportunities and reasonable yield expectations. She identified liquidity, the School's available funds, and anticipated expense needs as factors that should inform any investment strategy. The intent would be to develop an approach that balances earning potential with the School's need to maintain access to funds.
4. Use of financial expertise: Chair James-Cervantes supported obtaining information from the bank and other financial experts and stated that the Board would benefit from hearing directly from individuals with expertise in this area before considering a strategy or recommendation.
5. Angela Rose disclosure: Angela Rose stated for the record that, as a City of Las Vegas employee, she is prohibited from directly reaching out for or soliciting funds. She stated that she could support the effort in other ways so long as her participation did not involve direct fundraising or solicitation.
6. Treasurer participation: Mrs. Benitez asked whether the Board Treasurer, Maria Tamayo-Soto, should be included in discussions with the bank representative. Chair James-Cervantes supported including the Treasurer and raised the possibility of considering whether the Treasurer should have an ongoing role on the Finance Committee. At minimum, the Committee agreed it would be appropriate to invite the Treasurer as a guest for the bank discussion.
7. Public meeting/transparency approach: The Committee discussed whether to hold a separate meeting with the bank representative or invite the representative to a future Finance Committee meeting. Chair James-Cervantes recommended using a Finance Committee meeting so that the information would be received in an open forum

and members of the public could attend. Angela Rose and Nandini Vaishnav agreed that the Finance Committee would be an appropriate forum for the bank representative's presentation.

8. Next Finance Committee meeting: The Committee reviewed upcoming Board dates and member availability. The next regular Board meeting was identified as October 14, 2026, with the following Board meeting on November 18, 2026. The Committee elected to schedule its next Finance Committee meeting during the first week of November to allow time for any resulting information or recommendations to be prepared for the November Board meeting.
9. Meeting date selected: After discussing availability on November 2, 4, and 5, the Committee selected Wednesday, November 4, 2026 at 1:00 PM as the target date and time for the next Finance Committee meeting. Mrs. Benitez stated that she would contact the bank manager to determine availability. If the bank manager is unavailable at that time, she will contact Committee members regarding alternate availability.
10. Action/Follow-up: The first step in evaluating investment opportunities will be to obtain information and expertise from the School's banking representative and, as appropriate, other finance experts. The Treasurer is to be included in the discussion. The matter will return to the Finance Committee for further evaluation before any recommendation is developed for the full Board.

III. Citizens Participation

A. Public Comment

1. Chair James-Cervantes opened the general public-comment period for matters within the jurisdiction of the Board and read the applicable participation instructions into the record, including that no subject may be acted upon unless it is properly agendized for action.
2. No participant online requested to provide public comment, and no public comments had been received electronically. No public comment was made during this portion of the meeting.

IV. Closing Items

A. Adjourn Meeting

1. At 4:19 PM, Chair James-Cervantes moved to the closing item and requested a motion to adjourn.
2. **Motion:** Angela Rose **Second:** Miriam Benitez **Vote**: motion passed unanimously
3. The Finance Committee meeting was adjourned at approximately 4:19 PM. Chair James-Cervantes thanked the participants for their time and expertise.

Coversheet

Report by Nandini Vaishnav from Vertex Education on Strong Start Academy's financial update, including the FY2026-2027 forecast update through August 2026.

Section: II. Finance
Item: A. Report by Nandini Vaishnav from Vertex Education on Strong Start Academy's financial update, including the FY2026-2027 forecast update through August 2026.
Purpose: FYI
Submitted by:
Related Material: SSAES Oct26 Board Meeting Presentation FINAL 261012ndv.pdf

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Strong Start Academy Financial Update

Nandini Vaishnav and Malik Carter

October 2026

Contents

- 2026-27 Forecast Update
- 2026-27 Cash Flow Projection
- 2026-27 Grant Summary
- 2026-27 Looking Ahead

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2026-27 Financial Update

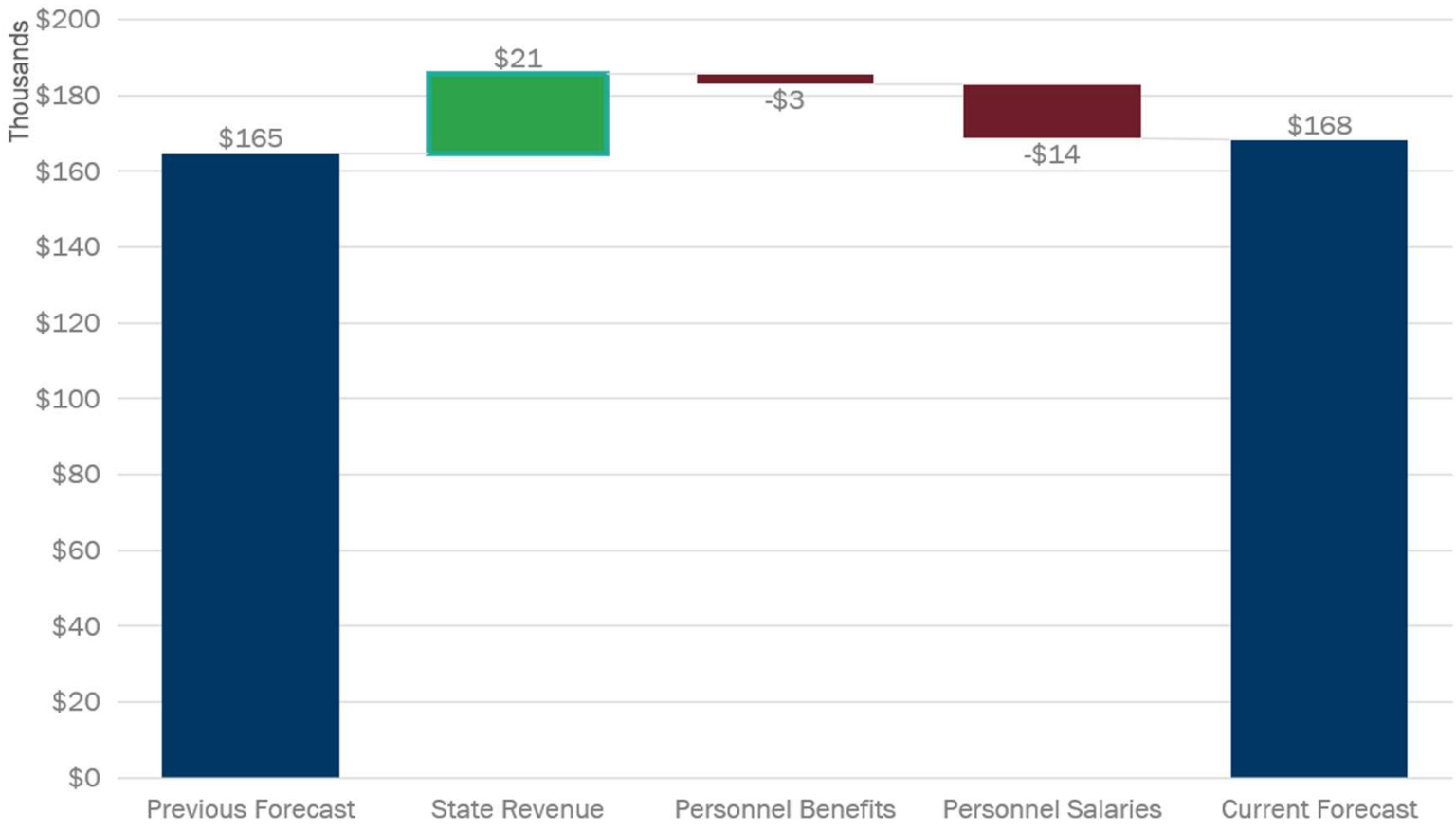
2026-27 Forecast Update

$86k decrease driven by higher personnel costs, while state revenue increased to actual per-pupil funding (+$70/pp)

		Approved Budget v1	Current Forecast	Approved Budget v1 vs. Current Forecast
Revenue	Revenue from Local Sources	1,300,000	1,305,000	5,000
	State Revenue	3,629,107	3,646,087	16,980
	Federal Revenue	409,905	479,480	69,576
	Total Revenue	**5,339,011**	**5,430,567**	**91,556**
Expenses	Personnel Services-Salaries	2,511,581	2,640,898	(129,317)
	Personnel Services-Employee Benefits	1,278,025	1,343,379	(65,353)
	Professional and Tech Services	446,400	430,260	16,140
	Property Services	86,486	86,486	-
	Other Services	191,254	191,262	(8)
	Supplies	559,947	559,401	546
	Depreciation Expense	6,433	6,433	-
	Debt Service and Miscellaneous	4,259	4,259	-
	Total Expenses	**5,084,384**	**5,262,377**	**(177,992)**
	Net Income – Government-Wide	**254,627**	**168,190**	**(86,437)**
	Beginning Balance (Unaudited)	2,302,199	2,335,000	
	Net Income – Government-Wide	254,627	168,190	
Ending Fund Balance		**2,556,826**	**2,503,190**	
Fund Balance as a % of Expenses		**50.3%**	**47.6%**	

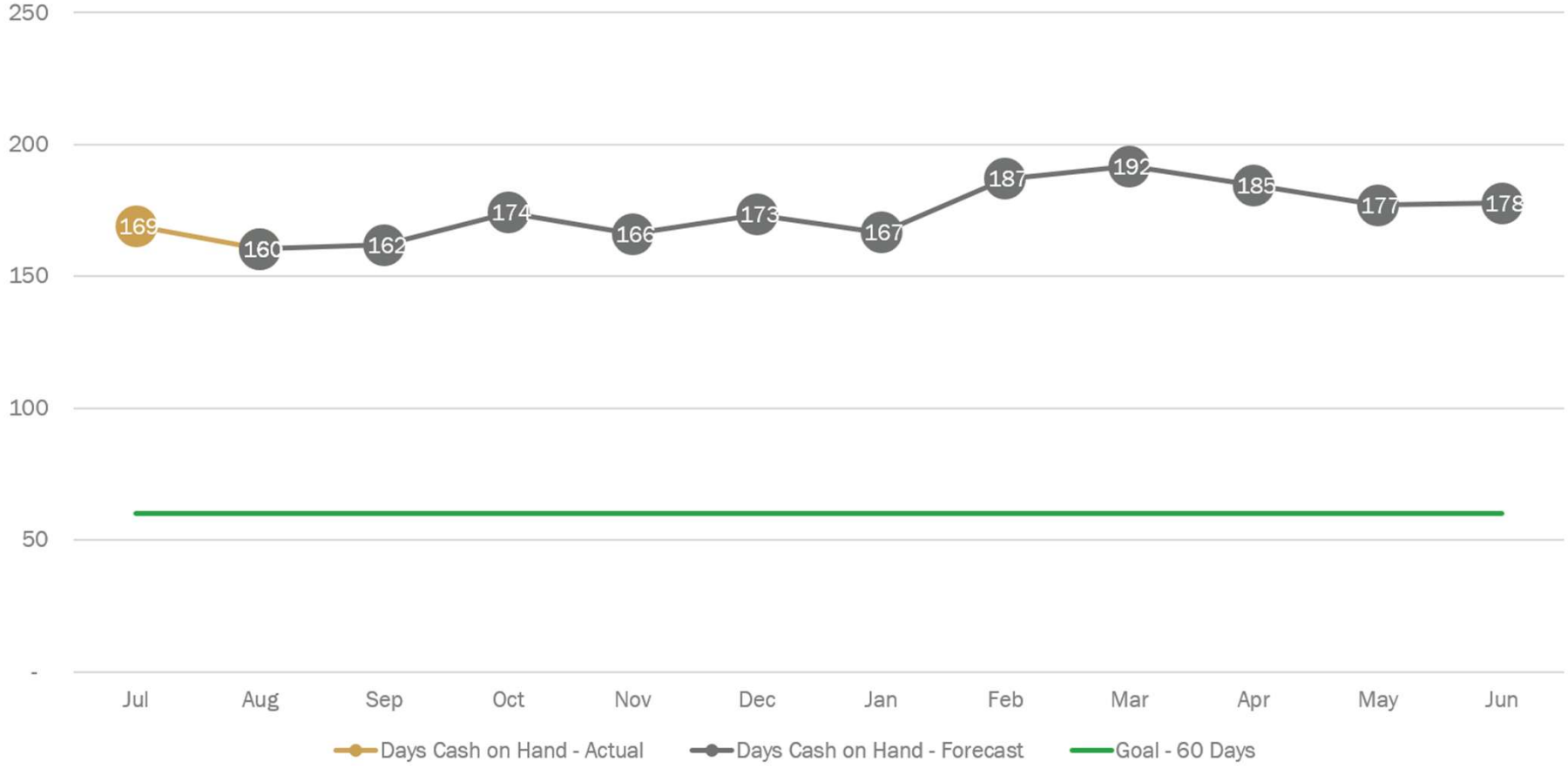
Prior Forecast to Current Forecast

Update in state revenue per-pupil funding were offset by higher personnel costs



2026-27 Cash Flow Projection

Cash flow projected to remain strong and steady throughout the school year



Balance Sheet as of August 2026

Liquidity remains strong, with $2.3M in cash and limited current liabilities

		Jun FY26	Aug FY27	Notes
Assets	Cash Balance	2,744,259	2,309,872	
	Accounts Receivable	211,037	416,093	PCFP and Federal grants
	Other Current Assets	49,888	11,649	Deposits and Tax receivables
	Fixed Assets	39,673	39,673	Depreciation, Equipment, Site Improvements
	Deferred PERS Assets	3,027,864	3,027,864	GASB Entries
	Total Assets	**6,072,720**	**5,805,151**	
Liabilities & Equity	Accounts Payable	17,217	4,029	
	Other Current Liabilities	169,160	41,540	
	PERS Liability	45,384	5,005	
	Deferred PERS Liability	3,295,915	3,295,915	GASB Entries
	Beginning Net Assets	2,079,858	2,545,045	Government Wide Fund Balance
	Net Income (Loss) to Date	465,186	(86,382)	
	Total Liabilities & Equity	**6,072,720**	**5,805,151**	

$2.3M in cash and liquid assets
$42k in other current liabilities
Estimated net assets: $2.46M

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Grants Summary

Grants Summary

FY26 grants are largely spent down with small carryovers; FY27 spending has begun

Grant	Status	Allocation	Amount Spent	Amount Reimbursed	Amount Remaining	Spend By Deadline
FY27 Title I	Active	$75,932	$0	$7000	$69,932	Sept 2028
FY27 Title II	Active	$10,957	$0	$0	$10,957	Sept 2028
FY27 Title III	Active	$9,997	$0	$0	$9,997	Sept 2028
FY27 Title IV	Active	$7,739	$0	$1,177	$6,562	Sept 2028
FY27 SPED IDEA	Active	$20,281	$0	$0	$20,281	Sept 2028
State Transportation	Active	$100,813	$1,712	$0	$99,101	Jun 2027

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Looking Ahead

FY26 Audit Timeline

Spring 2026

Auditor selected and engagement letter signed

July-August

FY26 accounting close, year-end entries

Week of September 28

Auditor scheduled for on-site/remote work on unaudited actuals

By October 31

Auditor reviews financial data, completes final testing, and drafts the report

December 1

Board accepts audit report; report submitted to state and authorizer

Fiscal Compliance Tasks

Report/Task	Due
GMS Reimbursement	October 15, 2026
Quarter 1 Financials	November 1, 2026

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CLV Strong Start Academy Elementary School

Income Statement

As of Aug FY2027

	Actual		YTD	Current Closed Month			Budget & Forecast						
	Jul	Aug	Actual YTD	Month Actual	Month Budget	Month Variance	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v1 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
SUMMARY													
Revenue													
Revenue from Local Sources	-	3,796	3,796	3,796	-	3,796	1,300,000	1,305,000	1,305,000	-	5,000	1,301,205	0%
State Revenue	262,572	252,037	514,609	252,037	235,194	16,843	3,629,107	3,625,087	3,646,087	21,000	16,980	3,131,477	14%
Federal Revenue	-	20,530	20,530	20,530	1,690	18,840	409,905	479,480	479,480	-	69,576	458,951	4%
Total Revenue	**262,572**	**276,362**	**538,934**	**276,362**	**236,884**	**39,478**	**5,339,011**	**5,409,567**	**5,430,567**	**21,000**	**91,556**	**4,891,633**	**10%**
Expenses													
Personnel Services-Salaries	52,219	194,172	246,391	194,172	224,644	30,472	2,511,581	2,626,549	2,640,898	(14,349)	(129,317)	2,394,507	9%
Personnel Services-Employee Benefits	78,224	99,089	177,312	99,089	108,876	9,788	1,278,025	1,340,571	1,343,379	(2,808)	(65,353)	1,166,067	13%
Professional and Tech Services	18,735	31,193	49,928	31,193	22,046	(9,147)	446,400	430,260	430,260	-	16,140	380,333	12%
Property Services	17,593	5,975	23,568	5,975	6,464	488	86,486	86,486	86,486	-	-	62,917	27%
Other Services	10,319	12,257	22,577	12,257	8,902	(3,355)	191,254	190,999	191,262	(263)	(8)	168,685	12%
Supplies	20,836	68,026	88,862	68,026	67,758	(269)	559,947	559,401	559,401	-	546	470,539	16%
Depreciation Expense	-	486	486	486	536	50	6,433	6,433	6,433	-	-	5,947	8%
Debt Service and Miscellaneous	851	15,342	16,193	15,342	355	(14,987)	4,259	4,259	4,259	-	-	(11,934)	380%
Total Expenses	**198,777**	**426,540**	**625,317**	**426,540**	**439,581**	**13,040**	**5,084,384**	**5,244,957**	**5,262,377**	**(17,420)**	**(177,992)**	**4,637,060**	**12%**
Net Income – Government-Wide	**63,796**	**(150,178)**	**(86,382)**	**(150,178)**	**(202,696)**	**52,518**	**254,627**	**164,610**	**168,190**	**3,580**	**(86,437)**	**254,573**	
Fund Balance													
Beginning Balance (Unaudited)							2,302,199	2,335,000	2,335,000				
Net Income – Government-Wide							254,627	164,610	168,190				
Ending Fund Balance							**2,556,826**	**2,499,610**	**2,503,190**				
Total Revenue Per ADE							17,797	18,032	18,102				
Total Expenses Per ADE							16,948	17,483	17,541				
Net Income Per ADE							849	549	561				
Fund Balance as a % of Expenses							50.3%	47.7%	47.6%				

CLV Strong Start Academy Elementary School
Income Statement
As of Aug FY2027

	Actual		YTD	Current Closed Month			Budget & Forecast						
	Jul	Aug	Actual YTD	Month Actual	Month Budget	Month Variance	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v1 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
KEY ASSUMPTIONS													
Enrollment Breakdown													
Enrollment Summary													
K-3							230	230	230	-	-		
4-6							70	70	70	-	-		
Total ADE							**300**	**300**	**300**	**-**	-		

CLV Strong Start Academy Elementary School

Income Statement

As of Aug FY2027

		Actual		YTD	Current Closed Month			Budget & Forecast						
		Jul	Aug	Actual YTD	Month Actual	Month Budget	Month Variance	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v1 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
REVENUE														
Revenue from Local Sources														
1900	Other Local Revenue	-	-	-	-	-	-	-	5,000	5,000	-	5,000	5,000	0%
1920	Contributions and Donations From Private Source	-	-	-	-	-	-	1,300,000	1,300,000	1,300,000	-	-	1,300,000	0%
1990	Other Local Revenue-Miscellaneous	-	3,796	3,796	3,796	-	3,796	-	-	-	-	-	(3,796)	
	SUBTOTAL - Revenue from Local Sources	**-**	**3,796**	**3,796**	**3,796**	**-**	**3,796**	**1,300,000**	**1,305,000**	**1,305,000**	**-**	**5,000**	**1,301,205**	**0%**
Intermediate Revenue Sources														
	SUBTOTAL - Intermediate Revenue Sources	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	
State Revenue														
3110.201	PCFP - Base Funding	207,475	207,475	414,949	207,475	190,865	16,609	2,845,200	2,824,800	2,845,800	21,000	600	2,430,851	15%
3115	PCFP - SpEd local add-on	18,316	18,316	36,633	18,316	18,316	-	219,797	219,797	219,797	-	-	183,164	17%
3200	Other State (Transportation, etc)	-	-	-	-	-	-	84,433	100,813	100,813	-	16,380	100,813	0%
3254	PCFP - ELL	19,921	23,479	43,400	23,479	26,012	(2,533)	312,148	312,148	312,148	-	-	268,748	14%
3255	PCFP - FRL	-	2,767	2,767	2,767	-	2,767	-	-	-	-	-	(2,767)	
3270	State SpEd	16,860	-	16,860	-	-	-	74,732	74,732	74,732	-	-	57,872	23%
3280	AB398 - Salary Increases	-	-	-	-	-	-	92,797	92,797	92,797	-	-	92,797	0%
	SUBTOTAL - State Revenue	**262,572**	**252,037**	**514,609**	**252,037**	**235,194**	**16,843**	**3,629,107**	**3,625,087**	**3,646,087**	**21,000**	**16,980**	**3,131,477**	**14%**
Federal Revenue														
4500.633	Title I	-	19,352	19,352	19,352	-	19,352	75,932	112,348	112,348	-	36,417	92,996	17%
4500.639	IDEA	-	-	-	-	1,690	(1,690)	20,281	20,541	20,541	-	260	20,541	0%
4500.658	Title III-LEP	-	-	-	-	-	-	9,997	9,997	9,997	-	-	9,997	0%
4500.709	Title II	-	-	-	-	-	-	10,957	10,957	10,957	-	-	10,957	0%
4500.715	Title IV – Well-Rounded Education	-	1,177	1,177	1,177	-	1,177	7,739	13,638	13,638	-	5,899	12,461	9%
4500.802	NSLP	-	-	-	-	-	-	285,000	312,000	312,000	-	27,000	312,000	0%
	SUBTOTAL - Federal Revenue	**-**	**20,530**	**20,530**	**20,530**	**1,690**	**18,840**	**409,905**	**479,480**	**479,480**	**-**	**69,576**	**458,951**	**4%**
TOTAL REVENUE		**262,572**	**276,362**	**538,934**	**276,362**	**236,884**	**39,478**	**5,339,011**	**5,409,567**	**5,430,567**	**21,000**	**91,556**	**4,891,633**	**10%**

CLV Strong Start Academy Elementary School

Income Statement

As of Aug FY2027

		Actual		YTD	Current Closed Month			Budget & Forecast						
		Jul	Aug	Actual YTD	Month Actual	Month Budget	Month Variance	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v1 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
EXPENSES														
Personnel Services-Salaries														
101	Salaries-Teachers	24,570	132,257	156,828	132,257	171,879	39,622	1,890,674	1,926,984	1,941,096	(14,112)	(50,422)	1,784,268	8%
102	Salaries-Instructional Aides	-	6,646	6,646	6,646	5,278	(1,367)	58,062	100,312	100,312	-	(42,250)	93,666	7%
103	Salaries-Substitute Teachers	-	-	-	-	3,933	3,933	44,496	44,496	44,496	-	-	44,496	0%
104	Salaries-Licensed Administration	12,131	16,905	29,036	16,905	12,131	(4,774)	145,569	145,569	145,569	-	-	116,533	20%
106	Salaries-Other Licensed Staff	2,188	6,647	8,836	6,647	2,275	(4,372)	25,029	53,510	53,510	-	(28,481)	44,675	17%
107	Salaries-Other Classified/Support Staff	13,330	24,010	37,341	24,010	26,294	2,284	290,264	298,191	298,429	(238)	(8,165)	261,088	13%
161	Salaries-Extra Duties-Teachers	-	7,566	7,566	7,566	2,627	(4,939)	54,769	54,769	54,769	-	-	47,203	14%
166	Salaries-Extra Duties-Other Licensed Staff	-	72	72	72	-	(72)	-	-	-	-	-	(72)	
167	Salaries-Extra Duties-Other Classified and Suppo	-	68	68	68	226	158	2,717	2,717	2,717	-	-	2,649	3%
	SUBTOTAL - Personnel Services-Salaries	**52,219**	**194,172**	**246,391**	**194,172**	**224,644**	**30,472**	**2,511,581**	**2,626,549**	**2,640,898**	**(14,349)**	**(129,317)**	**2,394,507**	**9%**
Personnel Services-Employee Benefits														
210	Employee Benefits - Group Insurance	49,401	28,621	78,022	28,621	23,675	(4,946)	284,105	301,861	301,861	-	(17,757)	223,839	26%
220	Employee Benefits - Social Security Contributions	-	-	-	-	252	252	2,823	2,823	140	2,682	2,682	140	0%
230	Employee Benefits - Retirement Contributions	18,386	67,722	86,108	67,722	81,060	13,338	906,275	948,526	953,799	(5,273)	(47,524)	867,691	9%
240	Employee Benefits - Medicare Payments	746	2,745	3,491	2,745	3,257	512	36,418	38,085	38,293	(208)	(1,875)	34,802	9%
260	Employee Benefits - Unemployment Compensatio	0	0	0	0	-	(0)	40,833	41,561	41,568	(7)	(735)	41,568	0%
270	Employee Benefits - Workers Compensation	9,690	-	9,690	-	631	631	7,572	7,715	7,717	(1)	(145)	(1,973)	126%
	SUBTOTAL - Personnel Services-Employee Be	**78,224**	**99,089**	**177,312**	**99,089**	**108,876**	**9,788**	**1,278,025**	**1,340,571**	**1,343,379**	**(2,808)**	**(65,353)**	**1,166,067**	**13%**
Professional and Tech Services														
310	Office/Administrative Services	458	326	783	326	401	75	4,812	4,812	4,812	-	-	4,029	16%
320	Professional Educational Services	-	1,925	1,925	1,925	-	(1,925)	152,650	150,650	150,650	-	2,000	148,725	1%
330	Training & Development Services	-	-	-	-	-	-	3,090	3,090	3,090	-	-	3,090	0%
331	Training & Development Services - Teachers	-	3,000	3,000	3,000	6,299	3,299	75,590	75,590	75,590	-	-	72,590	4%
340	Other Professional Services	-	7,920	7,920	7,920	6,823	(1,097)	81,880	67,740	67,740	-	14,140	59,820	12%
340.1	Business Service Fees	6,450	6,450	12,900	6,450	6,503	53	78,041	78,041	78,041	-	-	65,141	17%
345	Marketing Services	-	11,000	11,000	11,000	-	(11,000)	17,695	17,695	17,695	-	-	6,695	62%
350	Technical Services	572	572	1,144	572	-	(572)	7,379	7,379	7,379	-	-	6,235	16%
351	Data Processing & Coding Services	11,255	-	11,255	-	2,019	2,019	24,233	24,233	24,233	-	-	12,978	46%
352	Other Technical Services	-	-	-	-	-	-	1,030	1,030	1,030	-	-	1,030	0%
	SUBTOTAL - Professional and Tech Services	**18,735**	**31,193**	**49,928**	**31,193**	**22,046**	**(9,147)**	**446,400**	**430,260**	**430,260**	**-**	**16,140**	**380,333**	**12%**
Property Services														
410	Utility Services	14,657	3,811	18,468	3,811	4,025	214	48,300	48,300	48,300	-	-	29,832	38%
411	Water and Sewer	-	1,130	1,130	1,130	1,438	308	17,250	17,250	17,250	-	-	16,120	7%
421	Garbage and Disposal	2,600	383	2,982	383	1,000	617	12,000	12,000	12,000	-	-	9,018	25%
430	Repairs and Maintenance Services	-	-	-	-	-	-	582	582	582	-	-	582	0%
441	Rent - Land and Building	-	-	-	-	1	1	12	12	12	-	-	12	0%
443	Rentals of Computers and Related Equipment	336	522	858	522	-	(522)	7,572	7,572	7,572	-	-	6,714	11%
490	Other Purchased Property Services (incl Security,	-	130	130	130	-	(130)	770	770	770	-	-	640	17%
	SUBTOTAL - Property Services	**17,593**	**5,975**	**23,568**	**5,975**	**6,464**	**488**	**86,486**	**86,486**	**86,486**	**-**	**-**	**62,917**	**27%**
Other Services														
519	Student Transportation	-	-	-	-	-	-	84,433	84,433	84,433	-	-	84,433	0%
522	Liability Insurance	5,074	9,034	14,109	9,034	3,903	(5,132)	46,833	46,833	46,833	-	-	32,724	30%
531	Postage	-	-	-	-	17	17	206	206	206	-	-	206	0%
535	Phone & internet services	620	629	1,249	629	832	202	9,978	9,978	9,978	-	-	8,729	13%
540	Advertising	550	-	550	-	417	417	5,000	5,000	5,000	-	-	4,450	11%
570	Food Service Management	1,482	-	1,482	-	512	512	6,150	6,150	6,150	-	-	4,668	24%

CLV Strong Start Academy Elementary School

Income Statement

As of Aug FY2027

		Actual		YTD	Current Closed Month			Budget & Forecast						
		Jul	Aug	Actual YTD	Month Actual	Month Budget	Month Variance	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v1 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
580	Travel	-	-	-	-	258	258	3,090	3,090	3,090	-	-	3,090	0%
591	Intereducational, Interagency Purchased Services	2,593	2,593	5,187	2,593	2,964	370	35,565	35,310	35,573	(263)	(8)	30,386	15%
	SUBTOTAL - Other Services	**10,319**	**12,257**	**22,577**	**12,257**	**8,902**	**(3,355)**	**191,254**	**190,999**	**191,262**	**(263)**	**(8)**	**168,685**	**12%**
Supplies														
610	General Supplies	9,365	1,514	10,879	1,514	37,856	36,342	93,553	92,565	92,565	-	988	81,686	12%
612	Supplies/Equip - Non-IT	-	1,292	1,292	1,292	5,768	4,476	14,420	14,420	14,420	-	-	13,128	9%
630	Food	-	-	-	-	-	-	265,500	265,500	265,500	-	-	265,500	0%
640	Books and supplies	-	6,473	6,473	6,473	3,808	(2,665)	14,279	14,279	14,279	-	-	7,806	45%
641	Textbooks	-	10,571	10,571	10,571	7,890	(2,681)	94,677	94,677	94,677	-	-	84,106	11%
651	Supplies - Technology - Software	-	-	-	-	2,344	2,344	5,683	5,816	5,816	-	(132)	5,816	0%
652	Supplies/Equipment - Information Technology Rel	1,189	6,446	7,635	6,446	3,112	(3,334)	36,933	37,242	37,242	-	(309)	29,607	21%
653	Web-based and similar programs	10,282	41,730	52,013	41,730	6,980	(34,750)	34,902	34,902	34,902	-	-	(17,111)	149%
	SUBTOTAL - Supplies	**20,836**	**68,026**	**88,862**	**68,026**	**67,758**	**(269)**	**559,947**	**559,401**	**559,401**	**-**	**546**	**470,539**	**16%**
Depreciation Expense														
790	Depreciation	-	486	486	486	536	50	6,433	6,433	6,433	-	-	5,947	8%
	SUBTOTAL - Depreciation Expense	**-**	**486**	**486**	**486**	**536**	**50**	**6,433**	**6,433**	**6,433**	**-**	**-**	**5,947**	**8%**
Debt Service and Miscellaneous														
810	Dues and Fees	761	11,490	12,251	11,490	355	(11,136)	4,259	4,259	4,259	-	-	(7,993)	288%
832	Interest	90	-	90	-	-	-	-	-	-	-	-	(90)	
890.1	Miscellaneous Expenditures - Prior Year Expense	-	3,852	3,852	3,852	-	(3,852)	-	-	-	-	-	(3,852)	
	SUBTOTAL - Debt Service and Miscellaneous	**851**	**15,342**	**16,193**	**15,342**	**355**	**(14,987)**	**4,259**	**4,259**	**4,259**	**-**	**-**	**(11,934)**	**380%**
Other Items - Expense														
	SUBTOTAL - Other Items - Expense	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	
TOTAL EXPENSES		**198,777**	**426,540**	**625,317**	**426,540**	**439,581**	**13,040**	**5,084,384**	**5,244,957**	**5,262,377**	**(17,420)**	**(177,992)**	**4,637,060**	**12%**

CLV Strong Start Academy Elementary School
Monthly Cash Forecast
As of Aug FY2027

	2026-27 Actuals & Forecast													
	Jul Actuals	Aug Actuals	Sep Forecast	Oct Forecast	Nov Forecast	Dec Forecast	Jan Forecast	Feb Forecast	Mar Forecast	Apr Forecast	May Forecast	Jun Forecast	Forecast	Remaining Balance
Beginning Cash	**2,744,259**	**2,434,294**	**2,309,872**	**2,331,102**	**2,506,875**	**2,391,221**	**2,496,727**	**2,398,147**	**2,691,554**	**2,760,768**	**2,656,928**	**2,547,428**		
REVENUE														
Revenue from Local Sources	-	3,796	199,100	202,896	500	202,977	500	405,292	162,417	500	500	126,523	1,305,000	-
Intermediate Revenue Sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State Revenue	262,572	252,037	243,789	430,555	295,913	314,596	312,988	300,182	318,865	307,727	302,068	311,573	3,646,087	(6,779)
Federal Revenue	-	20,530	11,354	12,717	46,013	46,013	46,013	46,013	46,013	46,013	46,013	46,013	479,480	66,777
Other Financing Sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Items	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	**262,572**	**276,362**	**454,243**	**646,168**	**342,426**	**563,586**	**359,501**	**751,487**	**527,294**	**354,240**	**348,581**	**484,109**	**5,430,567**	**59,998**
EXPENSES														
Personnel Services-Salaries	52,219	194,172	236,685	240,329	238,063	238,063	238,063	238,063	238,063	238,063	238,063	251,054	2,640,898	-
Personnel Services-Employee Benefits	78,224	99,089	86,870	115,306	114,454	114,454	114,454	114,454	114,454	114,454	114,454	121,144	1,343,379	41,568
Professional and Tech Services	18,735	31,193	38,186	41,276	38,186	38,186	38,186	38,186	38,186	38,186	38,186	32,541	430,260	1,030
Property Services	17,593	5,975	6,252	6,252	6,252	6,252	6,252	6,252	6,252	6,252	6,252	5,393	86,486	1,260
Other Services	10,319	12,257	7,966	16,827	16,827	16,827	16,827	16,827	16,827	16,827	16,827	16,827	191,262	9,275
Supplies	20,836	68,026	55,082	51,591	45,483	45,483	45,483	45,483	45,483	45,483	45,483	45,483	559,401	-
Depreciation Expense	-	486	1,122	536	536	536	536	536	536	536	536	536	6,433	-
Debt Service and Miscellaneous	851	15,342	(1,274)	(1,184)	(1,184)	(1,184)	(1,184)	(1,184)	(1,184)	(1,184)	(1,184)	(1,184)	4,259	-
Other Items - Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES	**198,777**	**426,540**	**430,888**	**470,932**	**458,616**	**458,616**	**458,616**	**458,616**	**458,616**	**458,616**	**458,616**	**471,794**	**5,262,377**	**53,133**
Operating Cash Inflow (Outflow)	**63,796**	**(150,178)**	**23,354**	**175,237**	**(116,190)**	**104,970**	**(99,115)**	**292,870**	**68,678**	**(104,377)**	**(110,035)**	**12,315**	**168,190**	**6,866**
Accounts Receivable	(195,062)	(9,994)	-	-	-	-	-	-	-	-	-	-		
Other Current Assets	38,239	-	-	-	-	-	-	-	-	-	-	-		
Fixed Assets	-	-	1,608	536	536	536	536	536	536	536	536	536		
Accounts Payable	(17,217)	4,029	(4,029)	-	-	-	-	-	-	-	-	-		
Other Current Liabilities	(122,136)	(5,483)	296	-	-	-	-	-	-	-	-	-		
PERS Liability	(77,584)	37,205	-	-	-	-	-	-	-	-	-	-		
Ending Cash	**2,434,294**	**2,309,872**	**2,331,102**	**2,506,875**	**2,391,221**	**2,496,727**	**2,398,147**	**2,691,554**	**2,760,768**	**2,656,928**	**2,547,428**	**2,560,280**		

output report

Combined Board Check Register
School: Strong Start
Month: August 2026

Total Paid By Check: $ 196,418.14
Total Paid By Credit Card: $ -

Payment Type	Check #/CC Account	Vendor	Transaction Date	Description	Void	Amount
Check	1040	American Reading Company	8/19/2026	Bill #0000236807--Grade 2 -5; Digital Access SY 26-27		$ 9,900.00
Check	1041	Bell Printing & Design	8/19/2026	Bill #129165--Supplies		$ 1,251.58
Check	1042	COX Business	8/19/2026	Bill #080226--Internet services: 08/02- 09/01/26		$ 629.39
Check	1043	EdTec Inc	8/19/2026	Bill #CINV-00017674--EdTec Monthly - August 2026		$ 6,450.00
Check	1044	HEALTH PLAN OF NEVADA	8/19/2026	Bill #262210002289--Insurance: September 2026 & Adjustments		$ 27,850.85
Check	1045	Literacy Resources, LLC	8/19/2026	Bill #INV-260727-0228899--Bridge to Reading First Grade & Foundational Skills for First Grade: 07/01/26 - 06/30/27		$ 7,367.90
Check	1046	Imagine Learning LLC	8/19/2026	Bill #1157557--Imagine Espanol Site License		$ 18,750.00
Check	1047	Intellatek	8/19/2026	Bill #9939--Monthly Contract Rate: 08/01/26		$ 572.00
Check	1048	MCINTOSH COMMUNICATIONS	8/19/2026	Bill #747086--Supplies Bill #252221--Supplies		$ 414.59
Check	1049	NV ENERGY	8/19/2026	Bill #072826--Electric Charges: 06/23 - 07/23/26		$ 2,306.11
Check	1050	NV ENERGY	8/19/2026	Bill #072426--Services; 06/22 - 07/22/26		$ 1,237.30
Check	1051	NV ENERGY	8/19/2026	Bill #072526--Electric Charges: 06/22 - 07/22/26		$ 1,722.02
Check	1052	Republic Services	8/19/2026	Bill #0620-052321315--Recycle Service: 08/01 - 08/31/26		$ 382.58
Check	1053	Revco Leasing Company	8/19/2026	Bill #349380--Lease Payment due by 08/15/26		$ 104.66
Check	1054	Jamie Wallen	8/19/2026	Bill #002--Day 1 & 2 Onsite Strong Start Teacher: 08/04 - 08/05/26		$ 3,000.00
Check	1055	Water District	8/19/2026	Bill #072726--Utility Services; 06/25 - 07/27/26		$ 1,380.68
Check	1056	WildFlower Therapy Services, LLC	8/19/2026	Bill #1109--Speech Services: 07/08 - 07/27/26		$ 531.25
Check	1057	Wright Specialty Premium Trust	8/19/2026	Bill #927807--Insurance Premium: 08/24 - 09/24/26 Due by 09/24/26		$ 266.60
Check	1058	Wright Specialty Premium Trust	8/19/2026	Bill #927809--Insurance Premium; Insurance Premium; Installment : 08/24 - 09/24/26 Due by 09/24/26		$ 7,810.20
Check	1059	Wright Specialty Premium Trust	8/19/2026	Bill #927808--Insurance Premium; Installment : 08/24 - 09/24/26 Due by 09/24/26		$ 957.60
Check	1060	Xerox IT Solutions LLC	8/19/2026	Bill #01665398--Supplies Bill #01665747--Supplies		$ 7,323.44
Check	DB080526	Renaissance Life & Health Insurance Company of America	8/5/2026	DB080526 - Renaissance Life		$ 2,934.31
Check	DB081026	KAHOOT!	8/10/2026	DB081026- KAHOOT!		$ 108.00
Check	DB081226	NV UI	8/12/2026	DB081226		$ 11,160.45
Check	DB081726	AMERICAN EXPRESS	8/17/2026	DB081726 - AMERICAN EXPRESS (1005)		$ 5,213.25

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.

output report

Payment Type	Check #/CC Account	Vendor	Transaction Date	Description	Void	Amount
Check	DB081726-1	PUBLIC EMPLOYEES' RETIREMENT SYSTEM	8/17/2026	DB081726-1 - PUBLIC EMPLOYEES' RETIREMENT SYSTEM		$ 30,517.24
Check	DB082826	ADOBE	8/28/2026	DB082826- ADOBE		$ 19.99
Check	DB082826-1	Citi Card (1581)	8/28/2026	DB082826-1- Citi Card (1581)		$ 1,993.53
Check	M1025	Ivonne Segoviano	8/17/2026	M1025 - Parent Council Expense		$ 120.00
Check	RMP-20260824 A	Brady Industries	8/24/2026	Bill #11988123--		$ 486.00
Check	RMP-20260824 B	Scoot Education Inc.	8/24/2026	Bill #175159--		$ 191.00
Check	RMP-20260824 C	Les Olson Company	8/24/2026	Bill #EA1719303--		$ 254.98
Check	RMP-20260825 A	Twig Education	8/25/2026	Bill #1163938--		$ 15,532.40
Check	RMP-20260826 A	A Reliable Pest Control	8/26/2026	Bill #124909--		$ 130.00
Check	RMP-20260826 B	Velez & Hardy, CPAs	8/26/2026	Bill #11015--		$ 5,000.00
Check	RMP-20260826 C	Curriculum Associates LLC	8/26/2026	Bill #90974296--		$ 670.88
Check	RMP-20260826 D	Data Recognition Corporation	8/26/2026	Bill #INV-7225--		$ 7,320.00
Check	RMP-20260826 E	Revco Leasing Company	8/26/2026	Bill #351686--		$ 162.36
Check	RMP-20260828 A	Dancka LLC - Graphicka	8/28/2026	Bill #12278--		$ 11,000.00
Check	RMP-20260831 A	Scoot Education Inc.	8/31/2026	Bill #175950--		$ 475.00
Check	RMP-20260831 B	Ballard Spahr LLP	8/31/2026	Bill #20260806905--		$ 2,920.00

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

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: FYI
Submitted by:
Related Material: October 2026 Enrollment Update (1).pdf

Enrollment

26-27 School year

292 Students Registered (28 seats available)

- 60 - Kinder students (0 seats available)
- 60 - 1st grade students (0 seats available)
- 60 - 2nd grade students (0 seats available)
- 49 - 3rd grade students (11 open seats)
- 45 - 4th grade students (15 open seats)
- 18 - 5th grade students (2 seats available)

26-27 Enrollment Demographics

- Asian - .3%
- American Indian/Alaskan Native - .3%
- African American - 9%
- Caucasian - 4%
- Hispanic - 82%
- Multiracial - 3%

Coversheet

Report by the Executive Director regarding end of the year (2025-2026) student achievement data to include SBAC results and Nevada School Performance Framework (NSPF) rating.

Section: III. Executive Update
Item: B. Report by the Executive Director regarding end of the year (2025-2026) student achievement data to include SBAC results and Nevada School Performance Framework (NSPF) rating.
Purpose: FYI
Submitted by:
Related Material: 25-26 NSPF.pdf
25-26 Student Achievement Data (1).pdf

Strong Start Academy

School Year 2025-2026 Nevada School Rating

School Level: Elementary School
Grade Levels: KG-05
District: State Public Charter School Authority
School Address: 310 S 9th St Las Vegas, NV 89101

97
Total Index Score

School Type: Regular
School Designation: No Designation

Student Race/Ethnicity

4.5% White/Caucasian
10.9% Black/African American
79.5% Hispanic/Latino
0.7% Asian
N/A% American Indian/Alaska Native
N/A% Pacific Islander
4.1% Two or More Races

School Performance History

School Year	Index Score/ Star Rating
2024-2025	83.5 ★★★★
2023-2024	64.4 NR

Additional Student Groups

23.8% English Learners
6.8% Students with Disabilities
100% Economically Disadvantaged

What does my school rating mean?

Five-Star school: Recognizes a **superior** school that exceeds expectations for all students and subgroups on every indicator category with little or no exception. A five star school demonstrates superior academic performance and growth with no opportunity gaps. The school does not fail to meet expectations for any group on any indicator. These schools are recognized for distinguished performance.

How are school star ratings determined?

Schools receive points based on student performance across various Indicators and Measures. These points are totaled and divided by the points possible to produce an index score from 1-100. This index score is associated with a one- to five-star school rating.

How are star ratings determined based on total index score?

Below 27 ★
At or above 27 but less than 50 ★★
At or above 50 and less than 67 ★★★
At or above 67 and less than 84 ★★★★
At or above 84 ★★★★★

2025-2026 School Performance

25/25 Academic Achievement Indicator

Measure	School Rate	District Rate
Pooled Proficiency	**69.5**	52.5
Math Proficiency	67.4	54.9
ELA Proficiency	84.8	59.6
Science Proficiency	24	24.2
Read-by-Grade-3 Proficiency	86	55.2

33/35 Growth Indicator

Measure	School Median	District Median
Math MGP	58.5	56
ELA MGP	76.5	55
	School Rate	**District Rate**
Met Math AGP Target	52.5	49.9
Met ELA AGP Target	90	59.4

10/10 English Language Proficiency Indicator

Measure	School Rate	District Rate
Met EL AGP Target	72.5	53.8

9/10 Student Engagement Indicator

Measure	School Rate	District Rate
Chronic Absenteeism	6.8	8.7

20/20 Closing Opportunity Gaps Indicator

Measure	School Rate	District Rate
Prior Non-Proficient Met Math AGP Target	43.7	28.2
Prior Non-Proficient Met ELA AGP Target	88.8	44.5

District percentages reflect the district the school was associated with when the data was collected.

Click here to learn more about the NSPF.

Strong Start Academy

School Year 2025-2026 Nevada School Rating

25/25

Academic Achievement

Academic Achievement is a measure of student performance based on a single administration of the State assessment. Cut scores are set that determine the achievement level needed to be proficient on the assessment. Student Proficiency is determined by calculating the percent of students in the school who met (Level 3) and exceed standards (Level 4) on the Smarter Balanced, Nevada Science, and Nevada Alternate assessments. Points are earned based on a pooled average (total number of students proficient on all three assessments divided by total number of students taking all three assessments). Schools need to have ten records in the "all students" group to receive points. Any subgroup with an assessed population less than ten will not be reported on the given Measures. Only students who have been enrolled at the school at least half the year will be included in the Measures in this Indicator.

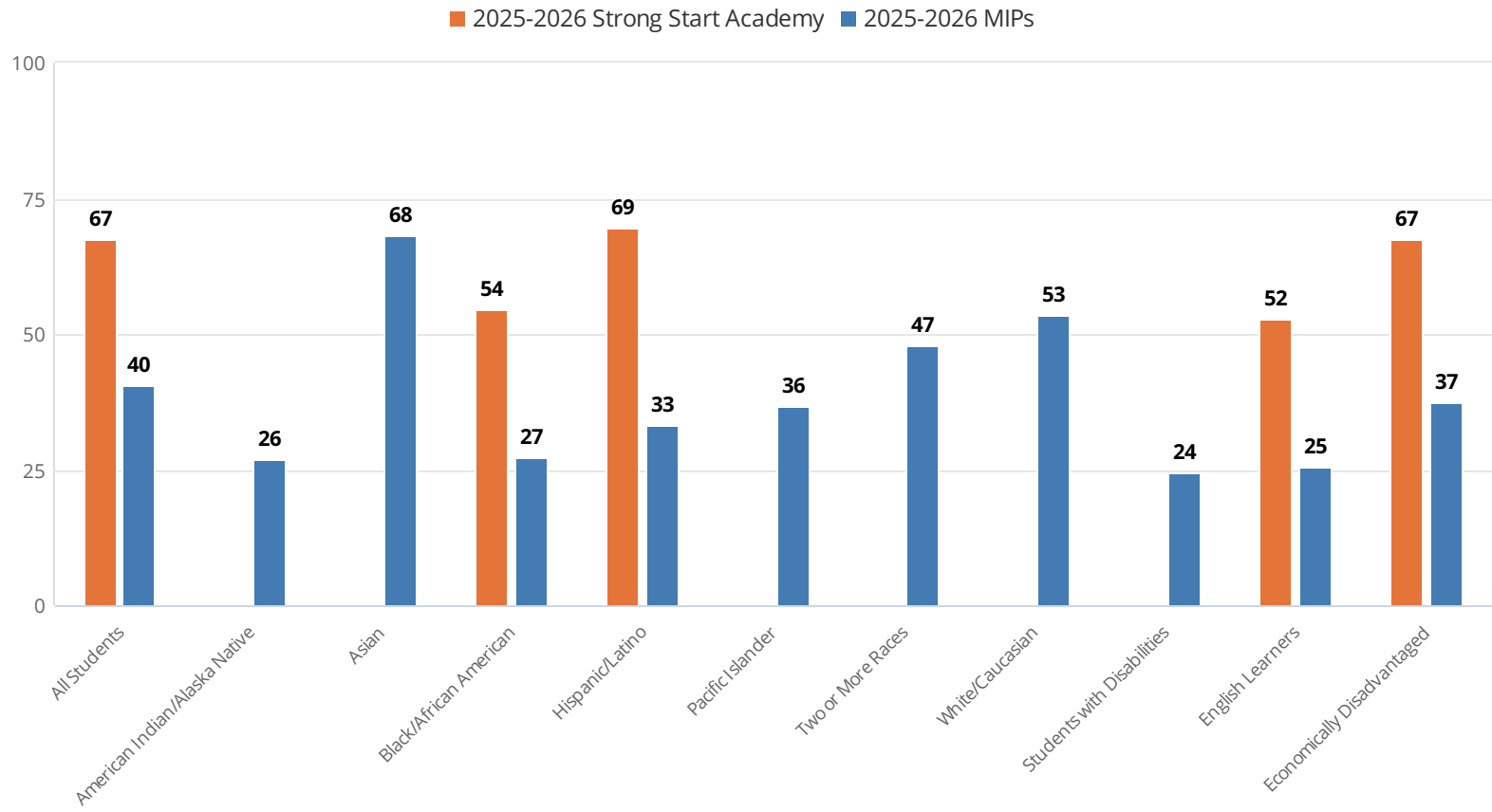
Pooled Proficiency Points Earned: 20/20

	2026 %	2026 % District	2025 %	2025 % District
Pooled Proficiency	69.5	52.5	56.9	53.2

Math Proficient

Groups	2026 %	2026 % District	2026 % MIP	2025 %	2025 % District	2025 % MIP
All Students	67.4	54.9	40.4	58.6	55.7	39.2
American Indian/ Alaska Native	N/A	62.5	26.8	N/A	48.2	23
Asian	-	77.3	68.2	-	78.2	67.5
Black/ African American	54.5	37.2	27.4	-	35.8	25.2
Hispanic/ Latino	69.6	47.7	33.3	55.8	47.5	31.3
Pacific Islander	N/A	46.1	36.6	N/A	49.2	35.3
Two or More Races	-	58.7	47.9	-	61.3	46.8
White/ Caucasian	-	65.5	53.4	-	66.8	52.4
Students with Disabilities	-	28.2	24.5	-	28.6	20.5
English Learners	52.9	31	25.4	36.8	30.6	21.5
Economically Disadvantaged	67.4	44	37.5	58.6	49.4	36.3

Math Assessments % Proficient



District percentages reflect the district the school was associated with when the data was collected.
'N/A' indicates that this population was not present. '*' indicates that the data was not available. '-' indicates data not presented for groups fewer than 10.

Strong Start Academy

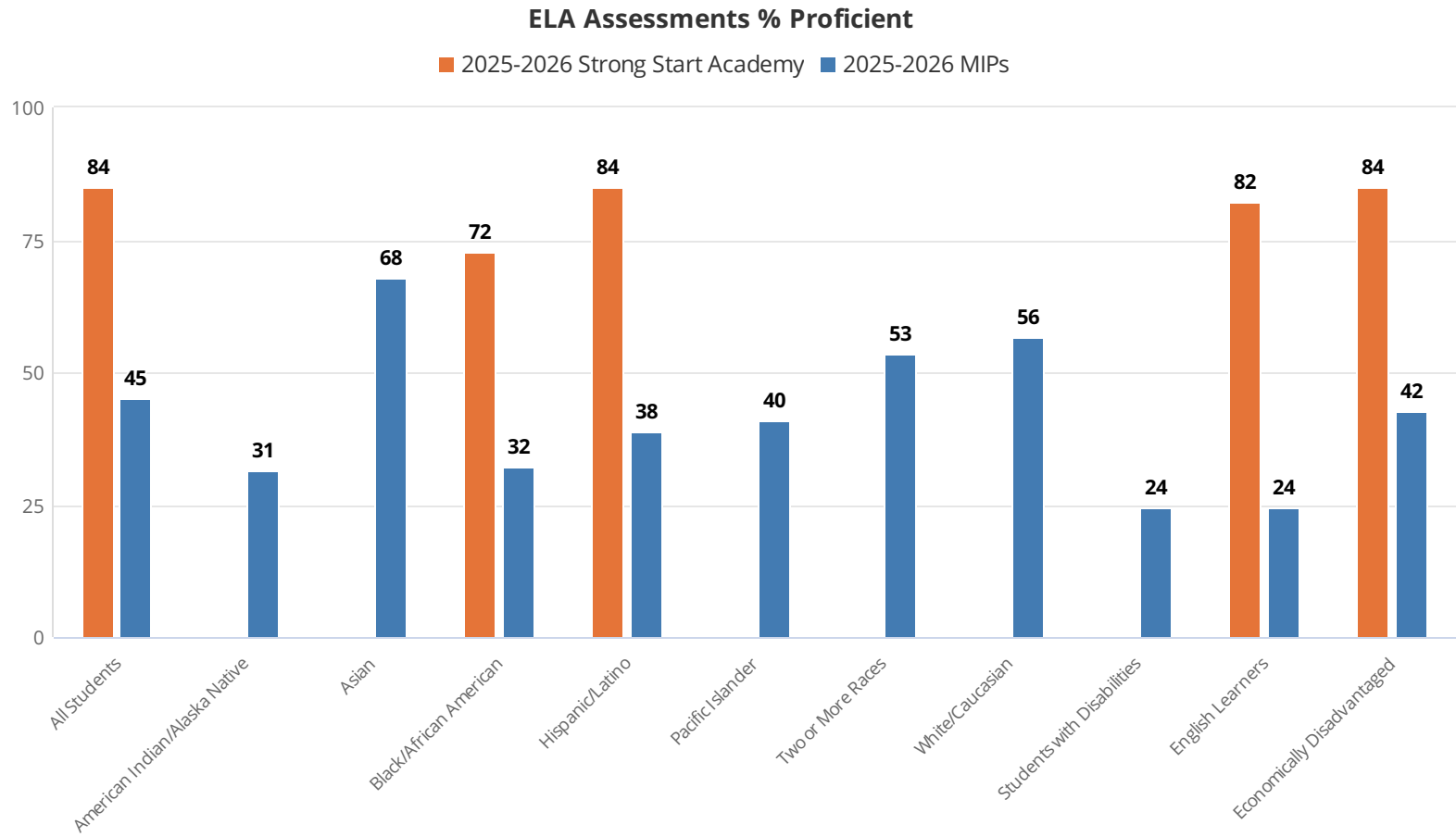
School Year 2025-2026 Nevada School Rating

25/25

Academic Achievement

ELA Proficient

Groups	2026 %	2026 % District	2026 % MIP	2025 %	2025 % District	2025 % MIP
All Students	84.8	59.6	45	55.3	59.6	43.9
American Indian/ Alaska Native	N/A	62.5	31.5	N/A	48.2	27.9
Asian	-	77.4	68	-	79.5	67.3
Black/ African American	72.7	45.6	32.3	-	44.2	30.2
Hispanic/ Latino	84.8	53.5	38.7	54.2	52.1	36.8
Pacific Islander	N/A	51.7	40.9	N/A	54.8	39.7
Two or More Races	-	64.1	53.5	-	63.4	52.5
White/ Caucasian	-	68.1	56.8	-	69.2	55.9
Students with Disabilities	-	28.6	24.6	-	29	20.6
English Learners	82.3	29.3	24.4	50	30.7	20.4
Economically Disadvantaged	84.8	50	42.5	55.3	53.6	41.3



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Strong Start Academy

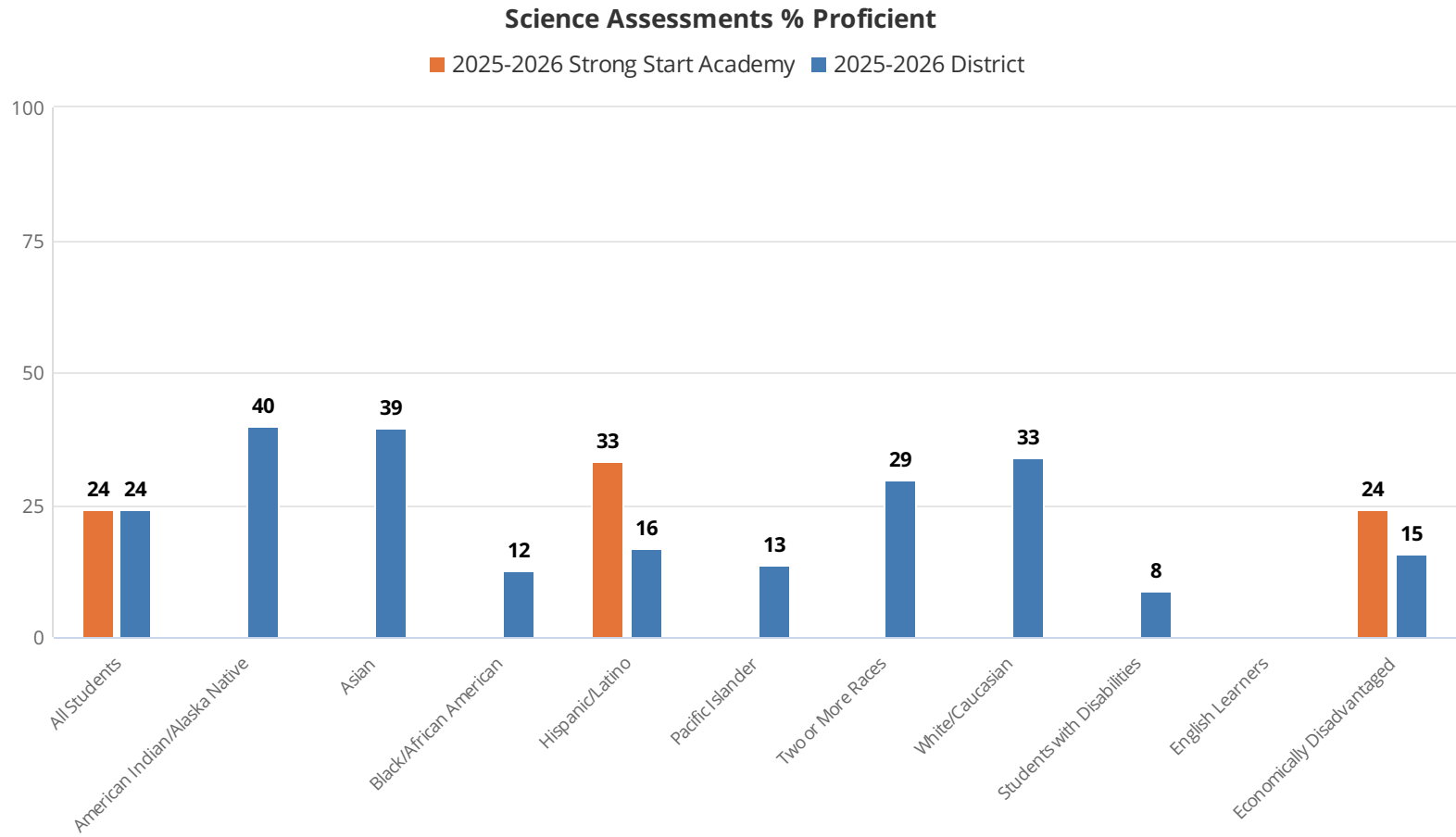
School Year 2025-2026 Nevada School Rating

25/25

Academic Achievement

Science Proficient

Groups	2026 %	2026 % District	2025 %	2025 % District
All Students	24	24.2	N/A	26.6
American Indian/ Alaska Native	N/A	40	N/A	16
Asian	-	39.5	N/A	44.4
Black/ African American	-	12.7	N/A	11.6
Hispanic/ Latino	33.3	16.7	N/A	17.9
Pacific Islander	N/A	13.7	N/A	17.6
Two or More Races	-	29.6	N/A	30
White/ Caucasian	N/A	33.8	N/A	38.8
Students with Disabilities	-	8.8	N/A	9.8
English Learners	-	<5	N/A	<5
Economically Disadvantaged	24	15.8	N/A	19.4



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Strong Start Academy

School Year 2025-2026 Nevada School Rating

25/25

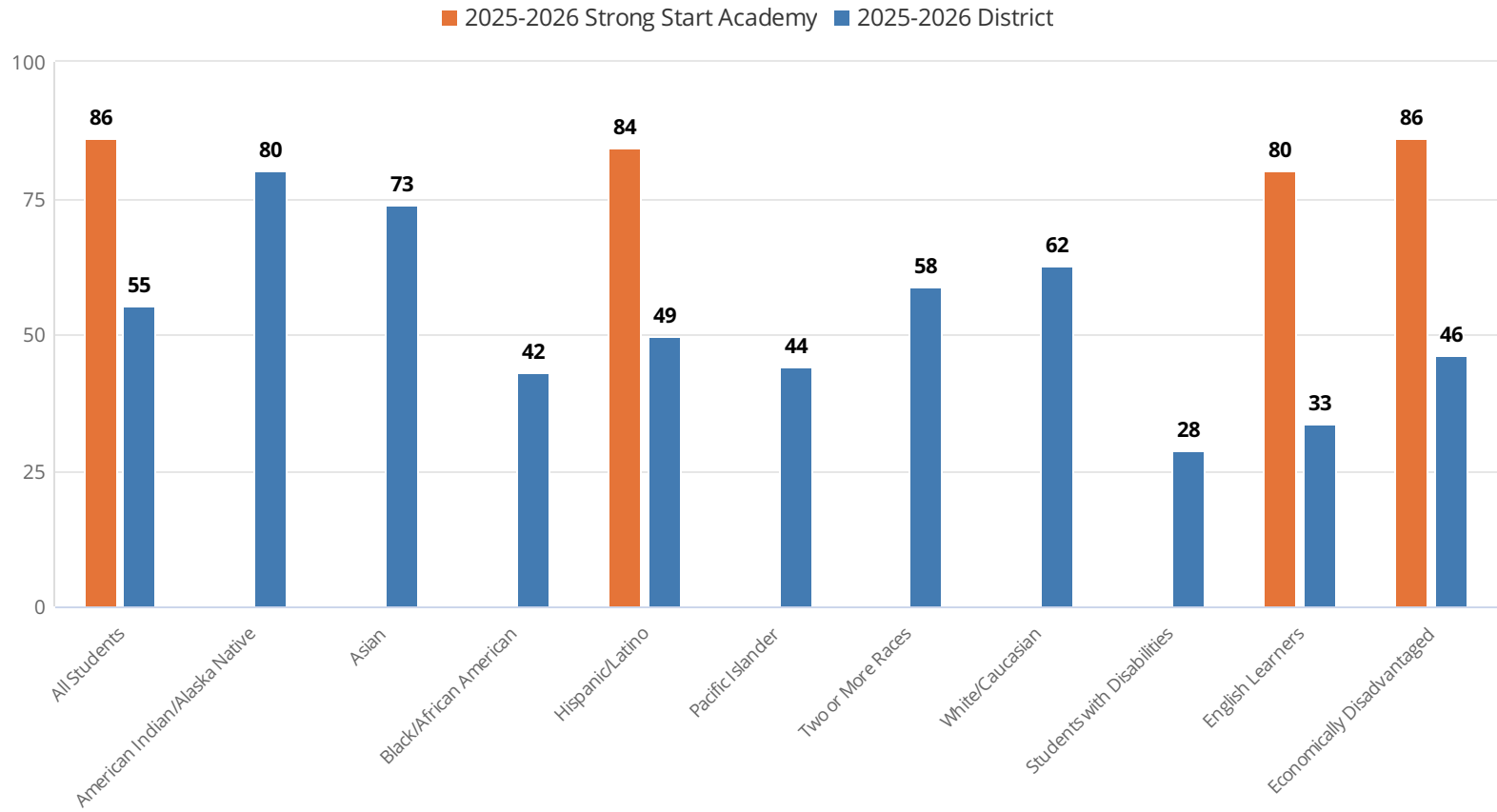
Academic Achievement

Read by Grade 3 Proficient

Read by Grade 3 Points Earned: 5/5

Groups	2026 %	2026 % District	2025 %	2025 % District
All Students	86	55.2	57.8	57.4
American Indian/ Alaska Native	N/A	80	N/A	35.7
Asian	N/A	73.9	N/A	78
Black/ African American	-	42.9	-	43.6
Hispanic/ Latino	84.3	49.6	58.8	50.2
Pacific Islander	N/A	44.1	N/A	60
Two or More Races	-	58.8	-	61.5
White/ Caucasian	-	62.7	N/A	66.2
Students with Disabilities	-	28.5	-	30.7
English Learners	80	33.4	-	36.4
Economically Disadvantaged	86	46.1	57.8	51.7

Read by Grade 3 % Proficient



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'N/A' indicates that this population was not present. '*' indicates that the data was not available. '-' indicates data not presented for groups fewer than 10.

Strong Start Academy

School Year 2025-2026 Nevada School Rating

25/25

Academic Achievement

Participation on State Assessments

At least 95% of all students and 95% of students in each subgroup must participate in the state Math and ELA assessments. Any group or subgroup that does not meet 95% participation on each assessment will be flagged.

Yellow indicates 95% participation requirement not met.

Groups	2026 % Math	2026 % ELA	2025 % Math	2025 % ELA
All Students	>=95%	>=95%	>=95%	>=95%
American Indian/ Alaska Native	N/A	N/A	N/A	N/A
Asian	-	-	-	-
Black/ African American	-	-	-	-
Hispanic/ Latino	>=95%	>=95%	>=95%	>=95%
Pacific Islander	N/A	N/A	N/A	N/A
Two or More Races	-	-	-	-
White/ Caucasian	-	-	-	-
Students with Disabilities	-	-	-	-
English Learners	>=95%	>=95%	-	-
Economically Disadvantaged	>=95%	>=95%	>=95%	>=95%

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Strong Start Academy

School Year 2025-2026 Nevada School Rating

33/35

Student Growth

Student growth is a measure of performance on the state assessments over time.

- Student Growth Percentile (SGP) is a measure of student achievement over time and compares the achievement over time and compares the achievement of similar subgroups of students from one test administration to the next. An SGP from 35 to 65 is considered typical growth.
- Median Growth Percentile (MGP) is a summary of the SGPs in a school. A school's MGP is determined by rank ordering all the SGPs in the school from the lowest to highest and finding the median or middle number.
- Adequate Growth Percentile (AGP) describes the amount of growth a student needs to remain or become proficient on the state assessment in three years. This is the minimum SGP a student must meet or exceed to be on track to target.

Schools need to have ten records in the "all students" group to receive points. Any subgroup with an assessed population less than ten will not be reported on the given Measures. Only students who have been enrolled at the school at least half the year will be included in the Measures in this Indicator.

MGP Growth Data

Math MGP Points Earned: 8/10 **ELA MGP Points Earned: 10/10**

Groups	2026 Math MGP	2026 District Math MGP	2026 ELA MGP	2026 District ELA MGP	2025 Math MGP	2025 District Math MGP	2025 ELA MGP	2025 District ELA MGP
All Students	58.5	56	76.5	55	56	55	53	55
American Indian/ Alaska Native	N/A	41	N/A	63.5	N/A	63	N/A	46
Asian	-	58	-	60.5	-	57	-	60.5
Black/ African American	-	47	-	50	-	49	-	52
Hispanic/ Latino	69.5	57	78	55	52	55	41	54
Pacific Islander	N/A	50	N/A	50	N/A	52.5	N/A	55
Two or More Races	-	55	-	54	-	56	-	53
White/ Caucasian	N/A	57	N/A	56	-	56	-	57
Students with Disabilities	-	52	-	47	-	51	-	49
English Learners	-	58	-	50	-	58	56.5	54
Economically Disadvantaged	58.5	55	76.5	54	56	55	53	55

AGP Growth Data

Math AGP Points Earned: 7.5/7.5 **ELA AGP Points Earned: 7.5/7.5**

Groups	2026 Math AGP	2026 District Math AGP	2026 ELA AGP	2026 District ELA AGP	2025 Math AGP	2025 District Math AGP	2025 ELA AGP	2025 District ELA AGP
All Students	52.5	49.9	90	59.4	57.6	51.4	62.9	63.2
American Indian/ Alaska Native	N/A	36.6	N/A	66.6	N/A	66.6	N/A	61.5
Asian	-	64.9	-	71.1	-	67	-	74.4
Black/ African American	-	33.8	-	48.9	-	34.2	-	54.3
Hispanic/ Latino	62.5	46.4	90.6	55.6	50	46.6	52.9	59
Pacific Islander	N/A	36.7	N/A	52.9	N/A	44.7	N/A	60
Two or More Races	-	51.8	-	61.6	-	53.5	-	64.7
White/ Caucasian	N/A	57.2	N/A	65.3	-	59.2	-	68.8
Students with Disabilities	-	29.9	-	36.8	-	31.7	-	43.8
English Learners	-	33.9	-	38	-	35.6	60	47.3
Economically Disadvantaged	52.5	42.7	90	53.7	57.6	47.6	62.9	60.3

For additional information, please see https://ngma.bighorn.doe.nv.gov/nvgrowthmodel/.

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Strong Start Academy

School Year 2025-2026 Nevada School Rating

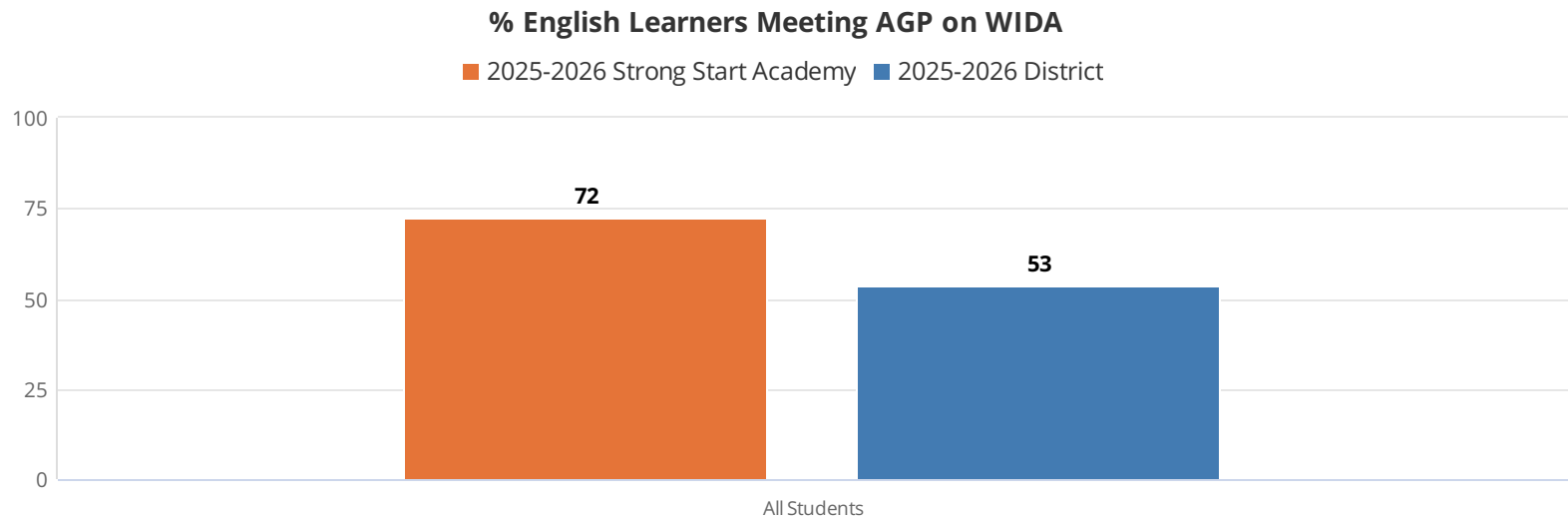
10/10

English Language

English Language Proficiency is a measure of English Learners (ELs) achieving English Language proficiency on the state English Language Proficiency assessment, WIDA. The NSPF includes Adequate Growth Percentiles (AGPs) to determine if ELs are meeting the goal toward English Language proficiency. Students meeting their growth targets should be on track to become English proficient and exit EL status in five years. Schools need to have ten records in the EL subgroup to receive points. Any school with an assessed population less than ten will not be reported on the given Measures. Only students who have been enrolled at the school at least half the year will be included in the Measures in this Indicator.

English Language Points Earned: 10/10

	2026 number of ELs With AGP Target	2026 % of EL Meeting AGP	2026 % District	2025 number of ELs With AGP Target	2025 % of EL Meeting AGP	2025 % District
ELPA	40	72.5	53.8	34	82.3	55.3



For additional information, please see https://ngma.bighorn.doe.nv.gov/nvgrowthmodel/

District percentages reflect the district the school was associated with when the data was collected.
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Strong Start Academy

School Year 2025-2026 Nevada School Rating

20/20

Closing Opportunity Gaps

Closing Opportunity Gaps is a measure of non-proficiency. This measure includes students who were non-proficient on the previous year's state assessment and determines if those students in the current assessment administration succeeded in meeting their Adequate Growth Percentile target. Schools need to have ten records in the "all students" group to receive points. Any subgroup with an assessed population less than ten will not be reported on the given Measures. Only students who have been enrolled at the school at least half the year will be included in the Measures in this Indicator.

Math AGP Points Earned: 10/10 **ELA AGP Points Earned: 10/10**

Groups	2026 % Meeting AGP Math	2026 % District Math	2026 % Meeting AGP ELA	2026 % District ELA	2025 % Meeting AGP Math	2025 % District Math	2025 % Meeting AGP ELA	2025 % District ELA
All Students	43.7	28.2	88.8	44.5	35.7	31.2	52.9	51.8
American Indian/ Alaska Native	N/A	23	N/A	66.6	N/A	47.6	N/A	46.6
Asian	N/A	36.8	N/A	53.8	N/A	37.1	N/A	59
Black/ African American	-	18.9	-	36.6	-	22.3	-	46.4
Hispanic/ Latino	46.1	28.9	85.7	42.5	-	30.2	45.4	50
Pacific Islander	N/A	17.9	N/A	41.6	N/A	24.2	N/A	54.4
Two or More Races	-	30.4	-	47.6	-	32.9	-	52.6
White/ Caucasian	N/A	32	N/A	51.5	N/A	38.7	N/A	57.7
Students with Disabilities	-	16.5	-	27.6	-	21.4	-	37.7
English Learners	-	28.1	-	35.7	-	28.9	-	44.4
Economically Disadvantaged	43.7	26.2	88.8	40.7	35.7	29.6	52.9	50.7

District percentages reflect the district the school was associated with when the data was collected.
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Strong Start Academy

School Year 2025-2026 Nevada School Rating

9/10

Student Engagement

Chronic absenteeism is a measure of Student Engagement. Research shows that attendance is tied to student achievement. Chronic absenteeism is defined as missing 10 percent, or more, of school days for any reason, including excused, unexcused, or disciplinary absences. Students who are absent due to school-sponsored activities are not considered absent for the purposes of this calculation. Schools that reduce their chronic absenteeism rate by 10 percent or more over the prior year may receive incentive points up to the maximum points possible. Schools can also earn points based on the reduction rate if the points earned via the reduction rate is greater than the points earned by the chronic absenteeism rate and incentive points combined. Schools need to have ten records in the "all students" group to receive points. Any subgroup with a population less than ten will not be reported on the given Measures. Only students who have been enrolled at the school at least half the year will be included in the Measures in this Indicator.

Chronic Absenteeism

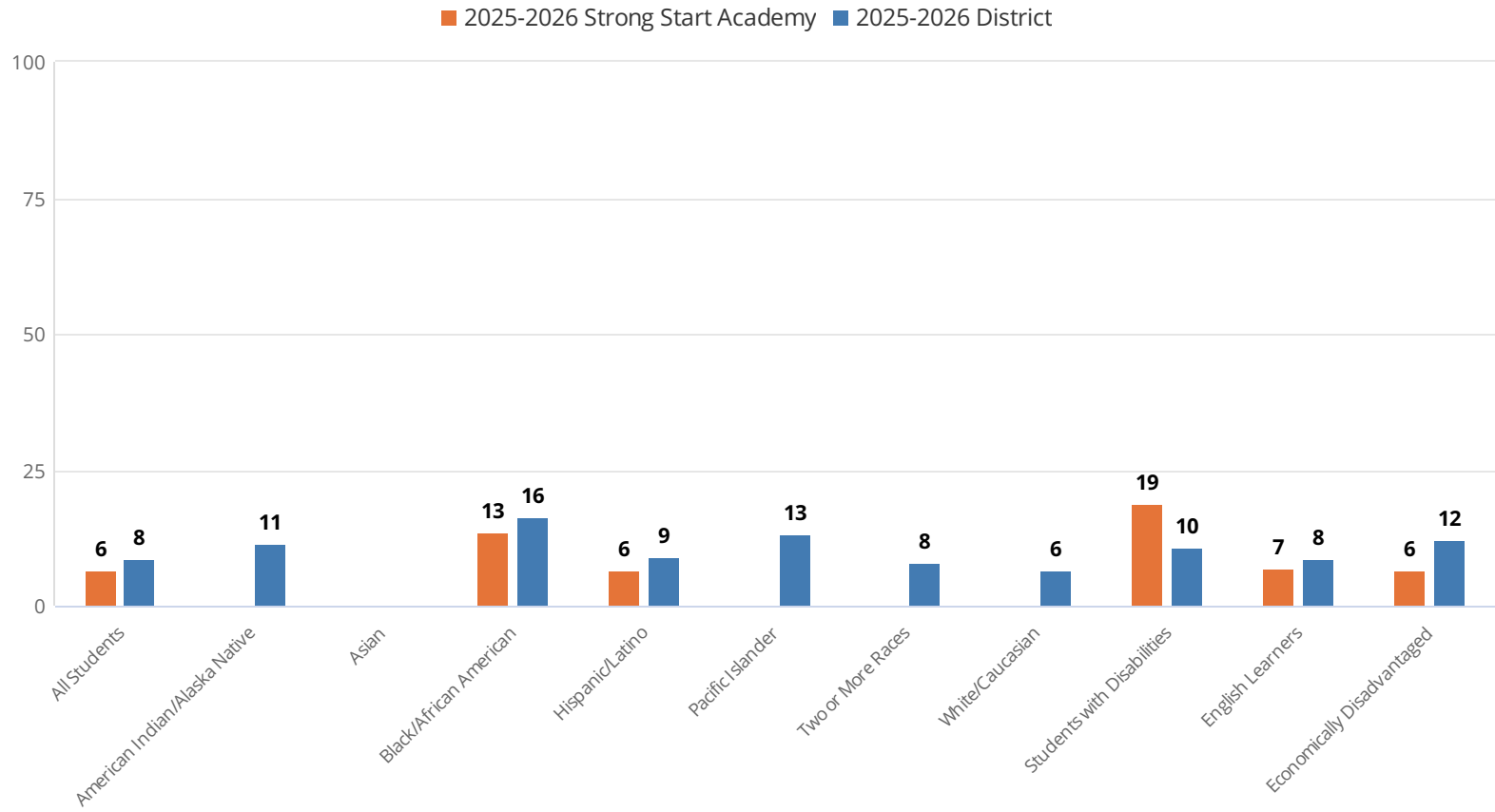
Chronic Absenteeism Points Earned: 9/10

Groups	2026 % School	2026 % District	2025 % School	2025 % District
All Students	6.8	8.7	12.7	16.4
American Indian/ Alaska Native	N/A	11.6	N/A	13.5
Asian	-	<5	-	7.5
Black/ African American	13.7	16.4	25.7	23.7
Hispanic/ Latino	6.6	9	9.8	19.3
Pacific Islander	N/A	13.4	N/A	25
Two or More Races	<5	8	<5	15.5
White/ Caucasian	<5	6.5	25	11.3
Students with Disabilities	19	10.7	15.7	20.9
English Learners	7	8.6	8.4	18
Economically Disadvantaged	6.8	12.1	12.7	19.9

All Students Chronic Absenteeism Percent Change: -46.4%

Points Earned by the Chronic Absenteeism Rate: 9/10

Points Earned by Chronic Absenteeism Reduction Rate: NA/5



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iReady Reading 2025-2026

iReady Reading 2025-2026	iReady Fall	iReady Winter	iReady Spring
Overall School Results	40%	69%	84%
	52%	26%	13%
	8%	4%	3%

iReady Reading 2025-2026	iReady Fall	iReady Winter	iReady Spring
Kindergarten	24%	80%	93%
	75%	20%	7%
	2%	0%	0%
First	37%	62%	85%
	58%	35%	13%
	5%	3%	2%
Second	49%	78%	94%
	49%	20%	4%
	2%	2%	2%
Third	56%	74%	92%
	33%	17%	0%
	11%	8%	9%
Fourth	42%	70%	70%
	47%	30%	25%
	10%	0%	0%
Fifth	35%	38%	33%
	30%	42%	56%
	34%	19%	11%

iReady Math 2025-2026

iReady Math 2025-2026	iReady Fall	iReady Winter	iReady Spring
Overall School Results	24%	51%	82%
	66%	45%	16%
	9%	4%	2%

Fifth	34%	31%	61%
	48%	54%	27%
	18%	16%	12%

iReady Math 2025-2026	iReady Fall	iReady Winter	iReady Spring
Kindergarten	32%	65%	95%
	65%	35%	5%
	2%	0%	0%
First	14%	40%	68%
	81%	59%	32%
	5%	2%	0%
Second	22%	66%	94%
	71%	28%	4%
	6%	6%	2%
Third	29%	48%	79%
	57%	48%	20%
	14%	4%	2%
Fourth	23%	40%	75%
	50%	55%	25%
	28%	5%	0

25-26 SBAC - State Mandated Test

Grade Level	Reading	Math
3rd	83%	85%
4th	85%	60%
5th	79%	39%
Overall	82%	66%

Coversheet

Discussion for possible action to review the Fiscal Policies and Procedures Self-Evaluation Checklist, as required by the Nevada State Public Charter School Authority, and approve revisions to the school's fiscal policies and procedures based on the findings of the self-evaluation.

Section: IV. Governance
Item: B. Discussion for possible action to review the Fiscal Policies and Procedures Self-Evaluation Checklist, as required by the Nevada State Public Charter School Authority, and approve revisions to the school's fiscal policies and procedures based on the findings of the self-evaluation.
Purpose: Vote
Submitted by:
Related Material:
2026_Fiscal_Policies_and_Procedures___Self-Assessment_Checklist.pdf
Fiscal_Management_Policies_and_Procedures_Manual.pdf
SSAES Fiscal Policies Guide Slide for Governing Board 261004ndv.docx.pdf
SSAES Fiscal Policies Guide for Governing Board 261004ndv.pdf

Nevada State Public Charter School Authority

FISCAL POLICY AND PROCEDURES

Self-Evaluation Checklist

DIRECTIONS

Upload the Charter School's Fiscal Policies and Procedures to the Epicenter task. The materials uploaded must address the following seven (7) fiscal policy areas outlined under 2 CFR §200 (Uniform Guidance):

- F1: Internal Controls
- F2: Allowability of Costs (**including the required Health and Welfare, and Fringe Benefits policies**)
- F3: Accounting and Financial Management Systems
- F4: Procurement Systems
- F5: Audit Resolution
- F6: Inventory Management
- F7: Records Retention

If the charter holder operates more than one campus and maintains campus-level policies and procedures, upload those in addition to the charter holder's policies and procedures.

INSTRUCTIONS

1. **Upload Policies**
   - Upload all fiscal policies and procedures covering the seven required areas.
   - Include **both** the policy and the procedure.
     - Policy: States what the organization expects or requires.
     - Procedure: Explains how to carry out the policy through step-by-step actions.
2. **Complete the Checklist**
   - List the document name and page number(s) for each Uniform Guidance element.
   - Use the document's page numbers, not the PDF viewer's.
3. **School Information Section**
   - Fill out the final page with required school information and signatures.
4. **Submission Requirements**
   - Return the checklist as a fillable PDF only.
   - Do not print, scan, or lock the document—altered formats will be rejected.

IMPORTANT

- If, during your self-evaluation, you find that any required content is missing or lacks sufficient detail, schools should proactively update the policy prior to uploading it to Epicenter.
- The SPCSA provides guidance materials on developing compliant policies and procedures. These resources can be found in the Risk Based Monitoring Canvas module: 2022_10_18 REPOSITORY Risk Based Monitoring
- If a policy does not include all required criteria, it will be documented as a deficiency or non-compliance in the school's monitoring report, and the charter holder will be required to submit a Corrective Action Plan (CAP).

Nevada State Public Charter School Authority

F1: Internal Controls Policy and Procedures

Internal Controls: Policy and Procedure Development Criterion	Document Name	Page(s) #	For Internal Use Only ✓
1. Type the name of the Internal Controls Policy and Procedures:	Strong Start Academy Elementary School Fiscal Management Policies and Procedures Manual	14-20	☐
For Internal Use Only **Notes:**			
		Page(s) #	For Internal Use Only ✓
2. Written processes and procedures monitoring the school's internal controls framework to determine organizational effectiveness and efficiencies of fiscal performance over Federal awards. 2 CFR §200.303		15	☐
For Internal Use Only **Notes:**			
3. Segregation of duties among responsible parties for the management of grant funds are documented, including specific personnel positions, and relevant personnel from financial service providers (EMO/CMO). 2 CFR §200.303		16	☐
For Internal Use Only **Notes:**			
4. Documented financial management policy provides written assurance that the school is managing the Federal award in compliance with applicable laws and regulations and follows Generally Accepted Accounting Principles (GAAP) and Generally Accepted Government Auditing Standards (GAGAS). 2 CFR §200.303		15-16	☐
For Internal Use Only **Notes:**			
5. Written procedures for conducting appropriate authorizations and approvals. 2 CFR §200.303		19	☐
For Internal Use Only **Notes:**			
6. Documented reasonable cybersecurity and other internal control safeguards to adequately protect grant assets and protected identifiable information. 2 CFR §200.303		20	☐
For Internal Use Only **Notes:**			

Nevada State Public Charter School Authority

F1: Internal Controls Policy and Procedures

Internal Controls: Policy and Procedure Development Criterion	Document Name	Page(s) #	For Internal Use Only ✓

Evidence required onsite:

1. Sample backup documentation that provides instructions on responsibilities.
    a. Documentation samples may include training-related documents, an organization chart with clear reporting lines, and any tools or checklists provided to ensure key control activities are carried out in alignment with the written policies and procedures.
2. Verify sample documentation to ensure schools have benchmarks established to measure ongoing fiscal performance.
    a. Documentation samples can include tools, checklists, summative board presentations, or other documentation that evaluates the school's internal controls framework and provides performative results.
3. Evidence that prompt action was taken when instances of noncompliance are identified (e.g. Epicenter tasks), including noncompliance in audit findings.
4. Evidence that staff responsible for federal grant management have the requisite skills and knowledge to provide effective oversight pertaining to federal award compliance issues.
5. Evidence to demonstrate the effectiveness of the school's internal controls (e.g., evidence to show that supervisors periodically test/reperform key processes to ensure accuracy, completeness, and compliance.)

F2: Allowability of Costs Policy and Procedures

Allowability of Costs: Policy and Procedure Development Criterion	Document Name	Page(s) #	For Internal Use Only ✓
1. Type the name of the Allowability of Costs Policy and Procedures:	Strong Start Academy Elementary School Fiscal Management Policies and Procedures Manual	71-88	☐
For Internal Use Only **Notes:**			
		Page(s) #	For Internal Use Only ✓
2. Written documentation for reviewing and determining whether a given cost is permissible and allowable under the requirements of the Uniform Guidance, Federal Cost Principles, and the federal subaward (reasonable, necessary, and allocable). 2 CFR §200.402(b)(7); §200.403; §200.405		71	☐
For Internal Use Only **Notes:**			
3. Required authorizations and/or approvals to ensure allowability of costs processes and procedures documented. 2 CFR §200.402(b)(7); §200.403; §200.405; §200.303		19	☐
For Internal Use Only **Notes:**			
4. Written documented procedures for time and effort (T&E) that is incorporated into official records, reasonably reflect the employee's total activity, and provides reasonable assurances that charges are accurate, allowable, reasonable, and properly allocated. 2 CFR §200.430(a); 200.430(g); U.S. Dept. of Ed Cost Allocation Guide **(pg. 33-34)**		74	☐
For Internal Use Only **Notes:**			
5. Written documentation include processes and procedures for reviewing and determining whether requested federal costs replace services that the intended beneficiary would otherwise receive through State and/or local funds (ensuring that the charter school is adhering to the federal Supplement, not Supplant (SNS) rule). 20 U.S.C. § 6321(b)(1)		72	☐

Nevada State Public Charter School Authority

F2: Allowability of Costs Policy and Procedures

Allowability of Costs: Policy and Procedure Development Criterion	Document Name	Page(s) #	For Internal Use Only ✓
For Internal Use Only **Notes:**			
6. A compliant written travel policy/section and procedures that includes processes to determine the reasonable travel-related costs incurred by employees and necessary to participate in grant related activities supported by the Federal award. 2 CFR §200.475		86	☐
For Internal Use Only **Notes:**			
7. Written, documented Health and Welfare Policy/Section. The health and welfare policy must be a written, documented component of the charter holder's Fiscal Policies and Procedures. The policy should describe the types of programs the charter holder provides to support a safe, healthy, and productive work environment for all employees. In alignment with 2 CFR Part 200, health and welfare program costs must be reasonable, necessary, allowable, and consistently applied across all activities. The policy should clearly identify the individuals or departments responsible for administering the programs; maintaining documentation; overseeing approval processes; and ensuring that all practices comply with applicable federal and state requirements, including the Occupational Safety and Health Act (OSHA). The policy should also outline internal controls and procedures that ensure proper authorization, equitable application of benefits, and adherence to the standards required under the Uniform Guidance.		77	☐
For Internal Use Only **Notes:**			
8. Written Fringe Benefits Policy/Section. The fringe benefits policy outlines the processes for administering employee benefit programs, including the types of fringe benefits offered and the eligibility criteria employees must meet to participate. All fringe benefit offerings must comply with applicable federal and state regulations. In alignment with 2 CFR Part 200, the charter holder's fringe benefits policy and procedures must ensure that all fringe benefit costs are reasonable, necessary, allowable, consistently applied, and properly documented. The policy must clearly identify the individuals or departments responsible for: **• administering the fringe benefit programs** **• calculating and reviewing fringe benefit rates and methodology** **• applying fringe benefit charges consistently across all programs** **• processing benefit enrollments and changes** **• maintaining benefit-related documentation and required reports** **• ensuring internal controls are in place to support compliance** **• ensuring overall adherence to Uniform Guidance and applicable federal/state requirements** **The policy should also establish clear oversight, documentation requirements, and internal controls to support compliance with 2 CFR §200.430 (Compensation—Fringe Benefits) and related Uniform Guidance cost principles.**		80	☐
For Internal Use Only **Notes:**			

Nevada State Public Charter School Authority

F2: Allowability of Costs Policy and Procedures

Allowability of Costs: Policy and Procedure Development Criterion	Document Name	Page(s) #	For Internal Use Only ✓

Evidence required onsite:

1. Verify sample records of federal grant-related transactions and implementation of award-funded activities. (GMS)
2. Verify allowability verifications were conducted through the examination of required documented authorizations and/or approval processes.
3. Verify that time and effort records comply with the standards outlined in the Uniform Guidance and follow the written policy and procedure for time and effort and employee benefits.
4. Verify sample travel records and/or travel reimbursement records are allowable and comply with federal requirements for travel reimbursement as outlined in the Uniform Guidance.
5. Verify supporting documentation such as employee handbooks or HR manuals (if not included in the written policy), board meeting minutes or internal approvals for health programs, cost-allocation methodologies for health and welfare expenses, and employer participation logs or rosters to confirm employee access.
6. Verify supporting documents such as fringe benefit policies (health, retirement, leave, insurance, etc.), fringe benefits rate documentation and calculation methodology, payroll records, and time-and-effort reports for federally funded positions (currently collected through Epicenter and/or GMS), and PERS reports (502 and 503) with proof of payment.

F3: Accounting and Financial Management Systems Policy and Procedures

Accounting and Financial Management Systems: Policy and Procedure Development Criterion	Document Name	Page(s) #	For Internal Use Only ✓
1. Type the name of the Accounting and Financial Management Systems Policy and Procedures:	Strong Start Academy Elementary School Fiscal Management Policies and Procedures Manual	21-43	☐
For Internal Use Only **Notes:**			
		Page(s) #	For Internal Use Only ✓
2. Written documented policies include procedures for recording and coding transactions timely within an approved accounting and financial management system adhering to the 7 standards outlined in 2 CFR 200.302(b) for Financial Management. 2 CFR §200.302		35	☐
For Internal Use Only **Notes:**			
3. Documented processes and procedures to ensure award expenditures and revenues are reconciled on a regular basis and verifications to ensure amounts recorded in the charter school's accounting system match SPCSA records along with staff responsible. 2 CFR §200.302; §200.302(b); 2 CFR 200.303		22	☐
For Internal Use Only **Notes:**			
4. Documented policy provides processes for separate identification and tracking of all federal funds, ensuring there are written procedures to ensure required components (ALN, title and number, FAIN, year, pass through entity, and federal awarding agency) are tracked and recorded and are in alignment with the correct Nevada State Chart of Accounts. 2 CFR §200.302(b)(1); §200.328		27	☐
For Internal Use Only **Notes:**			
5. Staff performing reconciliations are separate from staff initiating, finalizing, and authorizing transactions. 2 CFR §200.302; 2 CFR 200.303		28	☐

Nevada State Public Charter School Authority

F3: Accounting and Financial Management Systems Policy and Procedures

Accounting and Financial Management Systems: Policy and Procedure Development Criterion	Document Name	Page(s) #	For Internal Use Only ✓
For Internal Use Only **Notes:**			
6. Written documented processes and procedures for cash management to include receipts promptly logged and include staff responsible. 2 CFR §200.302; §200.305; §200.303		37	☐
For Internal Use Only **Notes:**			
7. Written processes and procedures to ensure all disbursements (except petty cash or EFT) are made by checks and supporting documents accompany checks submitted for signatures. NOTE: A highly recommended internal control practice is to use pre-numbered checks (e.g., record keeping/fraud-prevention), although it is not explicitly mandated in the CFR. However, internal control authorizations require multiple signatures on all checks made. 2 CFR §200.302; §200.303		23	☐
For Internal Use Only **Notes:**			
8. Statement of financial position prepared and reviewed on a regular timeline by charter holder administrator and board. Written policies and procedures ensure that the charter holder will provide all required fiscal reports as required by the Federal award.2 CFR §200.328; §200.329		26	☐
For Internal Use Only **Notes:**			

Evidence required onsite:

1. Charter school's written Cash Management policies and procedures.
    a. Review and test the process and procedures for one (1) or more sample procurement scenarios to ensure adherence to both written policies and procedures and Uniform Guidance with staff and/or service providers responsible.
2. Sample Grant Tracking Record
    a. Grant Tracking Sheet to ensure separate identification and tracking of all federal funds is compliant with Federal regulations.
3. Sample of the transactions included in the recent financial report.
    a. Expenditure source documentation (canceled checks, paid bills, P.O., payroll report, and/or other grant-related records).
4. Review of Epicenter and/or Title I-Crate
    a. Review a sample of the charter school's federal desktop monitoring task submissions (fiscal)

F4: Procurement Systems Policy and Procedures

Procurement Systems: Policy and Procedure Development Criterion	Document Name	Page(s) #	For Internal Use Only ✓
1. Type the name of the Procurement Policy and Procedures:	Strong Start Academy Elementary School Fiscal Management Policies and Procedures Manual	44-50	☐
For Internal Use Only **Notes:**			
		Page(s) #	For Internal Use Only ✓

Nevada State Public Charter School Authority

F4: Procurement Systems Policy and Procedures

Procurement Systems: Policy and Procedure Development Criterion	Document Name	Page(s) #	For Internal Use Only ✓
2. Documented provisions and procedures outlining staff responsible for administrating contracts to responsible contractors ensuring the contractor is not suspended or debarred via vendor verification status checks prior to selection (e.g., Sam.gov). 2 CFR §200.214; §200.318; 2 CFR Part 180		47-48	☐
For Internal Use Only **Notes:**			
3. Written standards of conduct governing potential conflicts of interest. 2 CFR §200.318(c)		50	☐
For Internal Use Only **Notes:**			
4. Documented procurement standards that provide rationale for the method of procurement, are conducted in a manner that provides full and open competition, and include procedures for informal, formal, and noncompetitive procurement methods. 2 CFR §200.318(i); §200.319; §200,320; §200.321; §200.322		44-47	☐
For Internal Use Only **Notes:**			
5. Procedures that detail either the cost or a price analysis for all procurement transactions. 2 CFR §200.324		45-46	☐
For Internal Use Only **Notes:**			
6. Written procurement processes and procedures that identifies a system that maintains records sufficient to detail the history of the procurement including verifying appropriate approvals were obtained prior to procurement transactions. 2 CFR §200.318(i); 2 CFR §200.303		45-46	☐
For Internal Use Only **Notes:**			
7. Documented internal control procedures for conducting procurement related verifications and reconciliations. 2 CFR §200.303; §200.318; §200.214		45-46	☐
For Internal Use Only **Notes:**			

Evidence required onsite:

1. Conflict of interest certifications or other verification documentation indicated in the school's policy.
2. Sample procurement record and applicable backup documentation.
3. Identify a sample contractor for the school to verify that they have followed the proper procedures and have not been suspended, debarred, or excluded.
4. Review sample contractor procurement documentation (e.g., solicitation, list of sample bidders, prequalified personas, firms, products used in procurement transactions, evaluation/cost analysis criteria) to ensure procurement transactions with contractors were conducted in a manner that provided full and open competition.

Nevada State Public Charter School Authority

F5: Audit Resolution Policy and Procedures

Audit Resolution: Policy and Procedure Development Criterion	Document Name	Page(s) #	For Internal Use Only ✓
1. Type the name of the Audit Resolution Policy and Procedures:	Strong Start Academy Elementary School Fiscal Management Policies and Procedures Manual	98-105	☐
For Internal Use Only **Notes:**			
		Page(s) #	For Internal Use Only ✓
2. Written single audit policy and procedures identifying requirement for charter schools who expend $1,000,000 or more in federal awards in a fiscal year and reports provided timely to SPCSA, Federal Audit Clearinghouse and other relevant stakeholders that adhere to applicable deadlines (e.g., February 28th for SPCSA and March 31st for FAC). 2 CFR §200.501;		102	☐
For Internal Use Only **Notes:**			
3. Documented processes and procedures which permit auditors or other appropriate officials' timely access to financial records and financial statements requested. 2 CFR §200.501; §200.332		103-104	☐
For Internal Use Only **Notes:**			
4. Written standards for the preparation for an audit, including auditor selection. 2 CFR §200.501-200.517 §200.509; §200.332		99-100	☐
For Internal Use Only **Notes:**			
5. Documented procedures for the preparation of financial statements that reflect its financial position, results of operations or changes in net assets, and, where appropriate, cash flows for the fiscal year audited. The auditee must also include procedures for preparing a Schedule of Expenditures of Federal Awards (SEFA) for the period covered by the auditee's financial statements. 2 CFR §200.510		103	☐
For Internal Use Only **Notes:**			
6. Documented processes and procedures for follow-up and corrective action on all audit findings, described in the auditor's report, including prior year findings. As part of this responsibility, the charter school auditee must include procedures for preparing a summary schedule of current year and prior year audit findings. The auditee must also prepare a corrective action plan (CAP) for all audit findings to include the following elements: 1) Appropriate staff responsible (e.g., administration, finance and business staff, charter school board members, etc.), 2) The root causes(s) for the finding(s), 3) Corrective action(s) planned for each finding, and 3) The anticipated completion date for each finding. If the charter holder does not agree with the audit findings or believes corrective action is not required, then the corrective action plan must include an explanation and specific reasons and submit to the appropriate authorities. 2 CFR §200.511; §200.516		104	☐

Nevada State Public Charter School Authority

F5: Audit Resolution Policy and Procedures

Audit Resolution: Policy and Procedure Development Criterion	Document Name	Page(s) #	For Internal Use Only ✓
For Internal Use Only **Notes:**			
7. Written procedures that articulate a standard process for cooperative audit resolution with applicable stakeholders (e.g., auditors, SPCSA management) within an appropriate and reasonable timeline. 2 CFR Subpart F; §200.511; §200.513(c)(6); §200.516; §200.332		104	☐
For Internal Use Only **Notes:**			

Evidence required onsite:

1. Single Audit or Annual Independent Audit documents.
    a. Audit report submitted through Epicenter for the prior fiscal year. Federal Audit Clearinghouse (FAC) audit report "acceptance" and timely submission.
2. A copy of the charter holder's Corrective Action Plan (CAP) in response to the audit report. The CAP must address each audit finding and must include the CAP plan requirements summarized in §200.511(c).

F6: Inventory Management Policy and Procedures

Inventory Management: Policy and Procedure Development Criterion	Document Name	Page(s) #	For Internal Use Only ✓
1. Type the name of the Inventory Management Policy and Procedures:	Strong Start Academy Elementary School Fiscal Management Policies and Procedures Manaul	89-94	☐
For Internal Use Only **Notes:**			
		Page(s) #	For Internal Use Only ✓
2. Written processes and procedures describing provisions for purchasing equipment/inventory and ensuring that the equipment/inventory is being used for the purpose in which it was purchased. 2 CFR §200.313; §200.314		89	☐
For Internal Use Only **Notes:**			
3. Written processes and procedures for properly labeling the equipment including Federal Perpetual Inventory Report requirements (1) Description of inventory, 2) Serial number, 3) Acquisition date of purchase, 4) Federal funding source, 5) Assisted Listing Number (ALN), 6) Federal Award Identification Number (FAIN), 7) Unit cost, 8) Who holds Title, 9) Percent of federal participation, l0) Location/room number, 11) Use and condition, 12) Disposition information for lost/stolen equipment). 2 CFR §200.313 (d)(1)		90	☐
For Internal Use Only **Notes:**			

Nevada State Public Charter School Authority

F6: Inventory Management Policy and Procedures

Inventory Management: Policy and Procedure Development Criterion	Document Name	Page(s) #	For Internal Use Only ✓
4. Documented processes and procedures that detail adequate safeguards related to the loss, damage, or theft of equipment/inventory and details internal securing controls are in place. Procedures identify staff responsible for inventory safeguards and identifies applicable equipment investigation and other necessary inventory-related documentation developed and maintained by the charter school subrecipient. 2 CFR §200.332; §200.313 (d)(3); §200.314		91	☐
For Internal Use Only **Notes:**			
5. Written inventory maintenance processes which detail procedures for an equipment/inventory reconciliation and disposition process for all equipment; A physical inventory of the property must be conducted, and the results must be reconciled with the property records at least once every two years. Provides procedures for conducting a physical inventory and properly documenting reconciliation results. Charter schools who wish to dispose of equipment with a fair market value over $10,000 that is no longer needed must request disposition instructions through the federal pass-through entity. 2 CFR §200.313 (d)(2); §200.313 (d)(5); §200.313 (e) (1-4); §200.314		92	☐
For Internal Use Only **Notes:**			

Evidence required onsite:

1. Sample Inventory/Equipment Record and access to review physical equipment/inventory purchased with Federal funds.
   a. i.e., Chrome Book or computer cart, etc.
2. Sample Inventory/Equipment Investigation/Theft Report (Example filed report or a sample template). Evidence provided should include details of the loss/damage/theft, steps taken to investigate, and outcomes (e.g., recovered item, police file report filed, etc.)

F7: Records Retention Policy and Procedures

Records Retention: Policy and Procedure Development Criterion	Document Name	Page(s) #	For Internal Use Only ✓
1. Type the name of the Records Retention Policy and Procedures:	Strong Start Academy Elementary School Fiscal Management Policies and Procedures Manaual	95-97	☐
For Internal Use Only **Notes:**			
		Page(s) #	For Internal Use Only ✓
2. Written processes for retaining federal records sufficiently describes procedures for organizing and retaining key supporting documents, financial records, and reports and identifies appropriate staff responsible (e.g., federal award package, all financial records, evidence of program accomplishments, progress reports, audit and monitoring records, written preapprovals, final close out report, records of reconciliation, inventory tracking and related investigative and disposition forms, etc.) 2 CFR §200.334-§200.338; 34 CFR 76.730-731		95-96	☐
For Internal Use Only **Notes:**			
3. Written record retention processes identifying the expected retention period from date of submission of the final expenditure reports and key programmatic documentation. 2 CFR §200.334		95	☐

Nevada State Public Charter School Authority

F7: Records Retention Policy and Procedures

Records Retention: Policy and Procedure Development Criterion	Document Name	Page(s) #	For Internal Use Only ✓
For Internal Use Only **Notes:**			
4. Written record retention processes include procedures for storage and electronic/machine readable formatting. 2 CFR §200.336		96	☐
For Internal Use Only **Notes:**			
5. Documented processes and procedures addressing restricted access to applicable authority/stakeholders with access to securely stored program and fiscal records. 2 CFR §200.337-338; §200.303(e)		96	☐
For Internal Use Only **Notes:**			

Evidence required onsite:

1. Sample program and fiscal records are stored as indicated in the written policy.
2. Evidence demonstrating reasonable measures to safeguard access to records containing protected personally identifiable information and/or other information deemed sensitive consistent with applicable Federal, State, local, and tribal laws regarding privacy and responsibility over confidentiality.

Strong Start Academy

Charter School Name

06-5-26 and October 9, 2025

Date Last Updated and Board-Approved

Lorna James-Cervantes

School Board Chair Name

Miriam Benitez

School Leader Name

Miriam Benitez

Signature of Charter School Leader

6/5/26

Date Checklist Completed

SPCSA Reviewer

Date Checklist Reviewed

STRONG START ACADEMY ELEMENTARY SCHOOL

FISCAL MANAGEMENT
POLICIES AND PROCEDURES MANUAL

Purpose of the Manual

The purpose of this Fiscal Management Policies and Procedures Manual is to establish a comprehensive framework for fiscal management, internal controls, procurement, grant administration, inventory management, records retention, audit resolution, and compliance activities at Strong Start Academy Elementary School ("SSAES").

This manual is designed to provide clear guidance to employees, administrators, contractors, consultants, Governing Board members, volunteers involved in fiscal activities, and contracted financial service providers regarding their responsibilities for the stewardship of public funds and resources.

The policies and procedures contained within this manual are intended to:

- Promote effective and efficient operations;
- Ensure compliance with applicable federal and state laws, regulations, grant requirements, and Governing Board policies;
- Ensure reliable financial and programmatic reporting;
- Safeguard public funds, property, equipment, and sensitive information;
- Establish accountability for the expenditure and management of public resources;
- Support continuity of operations during staff transitions and organizational changes;
- Provide a framework for monitoring organizational effectiveness and fiscal performance; and
- Support the achievement of Strong Start Academy's mission, vision, and strategic goals.

This manual serves as the primary fiscal management reference document for the school and consolidates the school's fiscal policies and procedures into a single resource to support consistency, transparency, training, and operational continuity.

Authority

The Governing Board of Strong Start Academy Elementary School adopts this Fiscal Management Policies and Procedures Manual pursuant to its authority to establish policies governing the financial operations of the school.

This manual is intended to ensure compliance with applicable federal and state requirements, including but not limited to:

- Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR Part 200);
- Education Department General Administrative Regulations (EDGAR);
- Nevada Revised Statutes (NRS);
- Nevada Administrative Code (NAC);
- Generally Accepted Accounting Principles (GAAP);
- Generally Accepted Government Auditing Standards (GAGAS);
- Governmental Accounting Standards Board (GASB) standards; and
- Requirements established by the Nevada State Public Charter School Authority (SPCSA).

In the event of a conflict between this manual and applicable law, regulation, grant requirement, or charter contract obligation, the applicable authority shall govern.

Scope

This manual applies to all Strong Start Academy Elementary School employees, administrators, Governing Board members, volunteers engaged in fiscal activities, contractors, consultants, and contracted financial service providers whose duties involve the receipt, expenditure, management, safeguarding, monitoring, or reporting of school funds or assets.

This manual applies to activities including, but not limited to:

- Financial management and accounting;
- Budget development and monitoring;
- Procurement and purchasing;
- Federal grant administration;
- Cash handling and cash management;
- Accounts payable;
- Payroll administration;
- Inventory management;
- Records retention;
- Audit preparation and resolution;
- Information security and cybersecurity; and
- Any activity involving the expenditure, management, safeguarding, or reporting of public funds.

All individuals subject to this manual shall be responsible for understanding and complying with applicable policies and procedures contained herein.

Guiding Principles

Strong Start Academy Elementary School is committed to maintaining a fiscal management system that promotes:

- Accountability for public resources;
- Compliance with applicable laws and regulations;
- Effective stewardship of federal, state, and local funds;
- Transparency in financial operations;
- Reliable financial reporting;
- Protection of assets and sensitive information;
- Continuous improvement of internal controls;
- Ethical decision-making and responsible governance; and
- Support of the school's mission, vision, and strategic priorities.

Fiscal decisions shall support Strong Start Academy Elementary School's mission of providing equitable, high-quality educational opportunities and shall be made in a manner that maximizes resources available for student achievement, organizational effectiveness, and long-term sustainability.

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SECTION 1 - GENERAL ADMINISTRATION

Purpose

The purpose of this section is to establish the administrative framework governing the implementation, maintenance, and oversight of the Fiscal Management Policies and Procedures Manual. This section defines the applicability of the manual, establishes responsibilities for compliance, and outlines procedures for the review and maintenance of fiscal policies and procedures.

Applicability

The Fiscal Management Policies and Procedures Manual applies to all Strong Start Academy Elementary School ("SSAES") employees, administrators, Governing Board members, volunteers engaged in fiscal activities, contractors, consultants, and contracted financial service providers whose duties involve the receipt, expenditure, management, safeguarding, monitoring, or reporting of school funds, assets, grants, or financial information.

All individuals subject to this manual shall be responsible for understanding and complying with applicable policies and procedures contained herein.

Relationship Between Policies and Procedures

The policies contained within this manual establish the Governing Board's expectations and requirements for fiscal management, internal controls, financial accountability, and compliance.

The procedures contained within each section provide the operational steps necessary to implement those policies and ensure consistent application throughout the organization.

Together, these policies and procedures are intended to promote effective operations, compliance with applicable laws and regulations, protection of public resources, and achievement of organizational goals.

Compliance Requirements

All fiscal activities shall be conducted in accordance with:

- Governing Board approved policies and procedures;
- Applicable federal laws and regulations;
- Applicable state laws and regulations;
- Grant requirements and award conditions;
- Charter contract requirements;
- Generally Accepted Accounting Principles (GAAP);
- Generally Accepted Government Auditing Standards (GAGAS); and
- Requirements established by the Nevada State Public Charter School Authority (SPCSA).

Individuals responsible for fiscal activities shall immediately report suspected fraud, waste, abuse, misuse of funds, conflicts of interest, internal control deficiencies, or other instances of noncompliance to the Executive Director or Governing Board, as appropriate.

Availability of the Manual

The Fiscal Management Policies and Procedures Manual shall be maintained in a manner that is readily accessible to employees, administrators, Governing Board members, auditors, monitoring agencies, and other authorized individuals.

The current version of the manual shall be maintained electronically and may also be maintained in hard-copy format, as determined by the Executive Director.

Employees, contractors, consultants, and service providers assigned fiscal responsibilities shall have access to the sections applicable to their duties and responsibilities.

Training and Familiarization

Employees, contractors, consultants, volunteers engaged in fiscal activities, and contracted service providers assigned fiscal responsibilities shall receive training and guidance regarding applicable fiscal policies and procedures.

Training may include, but is not limited to:

- Internal controls;
- Procurement requirements;
- Federal grant management requirements;
- Allowability of costs requirements;
- Time and effort reporting requirements;
- Travel and reimbursement procedures;
- Inventory management requirements;
- Records retention requirements;
- Cybersecurity responsibilities; and
- Other fiscal compliance requirements applicable to assigned duties.

Training shall be provided upon assignment of fiscal responsibilities and periodically thereafter, as determined by the Executive Director.

Documentation of required training shall be maintained in accordance with the Records Retention section of this manual.

Responsibility for Compliance

All employees, administrators, Governing Board members, contractors, consultants, volunteers engaged in fiscal activities, and contracted service providers shall be responsible for complying with the policies and procedures contained within this manual.

Failure to comply with applicable fiscal policies and procedures may result in corrective action, additional training, disciplinary action, termination of employment or contractual services, repayment of disallowed costs, or other actions deemed appropriate by the school.

Annual Review and Updates

The Executive Director shall be responsible for coordinating an annual review of this manual to ensure continued compliance with applicable laws, regulations, grant requirements, Governing Board policies, operational practices, and authorizer guidance.

Recommended revisions shall be presented to the Governing Board for review and approval.

Additional reviews may be conducted when:

- Federal or state requirements change;
- Audit findings identify needed revisions;
- Monitoring activities identify deficiencies;
- Operational changes occur;
- New grant requirements are implemented; or
- The Governing Board determines revisions are necessary.

SECTION 2 - GOVERNANCE AND OVERSIGHT

Purpose

The purpose of this section is to establish clear lines of authority, accountability, and oversight for fiscal management activities at Strong Start Academy Elementary School ("SSAES"). Effective governance and oversight support strong internal controls, regulatory compliance, sound financial management, and responsible stewardship of public resources.

Governing Board Responsibilities

The Governing Board is ultimately responsible for the fiscal oversight of the school and shall exercise reasonable oversight of the school's financial operations, internal controls, and compliance activities.

The Governing Board shall:

- Adopt and periodically review fiscal policies and procedures;
- Approve the annual budget and budget amendments as required;
- Review financial reports and monitor the financial condition of the school;
- Ensure adequate internal controls are established and maintained;
- Oversee compliance with applicable federal and state requirements;
- Review audit reports, monitoring reports, and corrective action plans;
- Ensure appropriate corrective actions are implemented when deficiencies are identified;
- Approve contracts and expenditures as required by Board policy; and
- Promote ethical conduct and accountability throughout the organization.

Budget and Finance Committee Responsibilities

If established by the Governing Board, the Budget and Finance Committee shall assist the Governing Board in fulfilling its fiscal oversight responsibilities.

The Budget and Finance Committee may:

- Review financial reports;
- Monitor budget performance;
- Review audit findings and corrective actions;
- Evaluate fiscal risks;
- Review financial policies and procedures; and
- Make recommendations to the Governing Board regarding fiscal matters.

The existence of a Budget and Finance Committee does not relieve the Governing Board of its ultimate responsibility for fiscal oversight.

Executive Director Responsibilities

The Executive Director shall serve as the chief administrator responsible for the day-to-day implementation of the school's fiscal policies and procedures.

The Executive Director shall:

- Ensure compliance with Governing Board policies and applicable laws and regulations;
- Oversee the implementation of internal controls;
- Monitor financial performance and budget compliance;
- Review and approve expenditures within authorized limits;
- Oversee procurement activities and contract administration;
- Ensure compliance with federal grant requirements;
- Coordinate responses to audits, monitoring reviews, and compliance inquiries;
- Ensure timely implementation of corrective actions;
- Coordinate staff training related to fiscal responsibilities;
- Ensure continuity of fiscal operations during personnel transitions; and
- Provide fiscal information and recommendations to the Governing Board.

Office Manager Responsibilities

The Office Manager shall support the school's fiscal operations and administrative processes in accordance with assigned responsibilities.

The Office Manager may be responsible for:

- Maintaining fiscal records and supporting documentation;
- Assisting with procurement documentation;
- Supporting inventory management activities;
- Assisting with records retention requirements;
- Supporting payroll and accounts payable processes;
- Assisting with grant documentation; and
- Performing other fiscal and administrative duties as assigned.

Back-Office Service Provider Responsibilities

SSAES may contract with a qualified financial management service provider to assist with accounting, payroll, accounts payable, financial reporting, budget monitoring, and other financial management functions.

The contracted financial service provider shall:

- Maintain accounting records and financial reporting systems;
- Process accounts payable and payroll transactions;
- Assist with budget development and monitoring;

- Prepare financial reports;
- Assist with grant reporting and reimbursement requests;
- Support audit preparation activities;
- Assist with financial compliance activities; and
- Perform other contracted services as approved by SSAES.

The use of a contracted service provider does not relieve SSAES or the Governing Board of responsibility for fiscal oversight and compliance.

Procurement Committee Responsibilities

The Procurement Committee shall assist the school in ensuring procurement activities are conducted fairly, competitively, and in compliance with applicable procurement requirements.

The Procurement Committee may:

- Review procurement requests;
- Evaluate proposals and bids;
- Review sole source justifications;
- Assist with vendor selection processes;
- Review procurement documentation; and
- Make procurement recommendations in accordance with school policy.

Employees and Contractors

Employees, contractors, consultants, and volunteers engaged in fiscal activities shall:

- Comply with applicable policies and procedures;
- Maintain required documentation;
- Protect school assets and sensitive information;
- Participate in required training;
- Report suspected fraud, waste, abuse, conflicts of interest, or noncompliance; and
- Perform assigned responsibilities in a manner consistent with applicable laws, regulations, and school policies.

Independent Auditors and Monitoring Agencies

Independent auditors, federal awarding agencies, pass-through entities, monitoring agencies, and other authorized reviewers may examine records, documentation, internal controls, and fiscal activities to assess compliance and fiscal accountability.

SSAES shall cooperate with authorized audits, reviews, monitoring activities, and investigations and shall provide timely access to records and information as required by law or grant conditions.

Segregation of Responsibilities

To the greatest extent practicable, SSAES shall maintain appropriate segregation of duties among individuals responsible for authorizing transactions, processing transactions, maintaining records, reconciling accounts, and monitoring compliance.

Specific segregation of duties requirements are further described throughout this manual, including the Internal Controls, Financial Management, Procurement Systems, Accounts Payable, Federal Grant Management, and Inventory Management sections.

SECTION 3 - INTERNAL CONTROLS

Purpose

The purpose of this policy is to ensure school funds will be budgeted, accounted for, expended, and maintained in an appropriate fashion and in accordance with Federal and State requirements.

Strong Start Academy Elementary School has the responsibility to be good stewards of public monies and property. Strong Start Academy established this Internal Control Policy using state and federal directives, and widely recognized best practices to ensure processes are designed and implemented by Strong Start Academy to provide reasonable assurance regarding the achievement of the internal control system which consists of three objectives and five core components.

Objectives of Internal Controls

1. Effectiveness and efficiency of operations
2. Reliability of reporting for internal and external use
3. Compliance with applicable laws and regulations

Core Components of Internal Controls

1. Control Environment
2. Risk Assessments
3. Control Activities
4. Information and Communication
5. Monitoring Activities

The purpose of this policy is to ensure that the objectives of effective and efficient operations, reliable reporting, and compliance with laws and regulations are established. The policies to achieve these objectives are derived from various financial best practices, state and federal laws, and regulations. Detailed procedures are developed and documented as a means for Strong Start Academy to comply with its established policies.

Requirements on Internal Controls (2 CFR §200.303)

A non-federal entity must:

A. Establish and maintain effective internal control over the federal award that provides reasonable assurance that it is managing the federal award in compliance with federal statutes, regulations, and terms and conditions of the award.

B. Comply with laws and terms and conditions of the award.

C. Evaluate and monitor compliance.

D. Take prompt action when instances of noncompliance are identified.

E. Take reasonable measures to safeguard personally identifiable information.

Internal Control Framework Monitoring

Strong Start Academy shall maintain a system for monitoring the effectiveness of its internal control framework to assess organizational effectiveness, operational efficiency, fiscal performance, and compliance with applicable federal and state requirements.

Monitoring activities may include:

- Review of monthly financial statements;
- Budget-to-actual expenditure reviews;
- Grant expenditure monitoring;
- Bank reconciliation reviews;
- Procurement reviews;
- Inventory reviews;
- User access reviews;
- Audit reviews;
- Internal control assessments;
- Corrective action monitoring; and
- Other activities identified through risk assessments.

The Executive Director shall ensure that monitoring activities are documented and that deficiencies identified through monitoring activities are addressed through corrective actions, policy revisions, additional training, or enhanced oversight as appropriate.

General Outline

The Board has adopted sound financial and accounting systems policies and procedures in accordance with Nevada Law. These policies ensure effective internal controls over revenues, expenses and fixed assets and are evaluated on a regular basis to ensure compliance with all statutory and regulatory authorities.

Financial Management Standards

Strong Start Academy shall maintain financial management systems that provide reasonable assurance that federal awards and other public funds are managed in compliance with:

- Federal statutes and regulations;
- Nevada Revised Statutes (NRS);

- Nevada Administrative Code (NAC);
- Generally Accepted Accounting Principles (GAAP);
- Generally Accepted Government Auditing Standards (GAGAS);
- Governmental Accounting Standards Board (GASB) standards; and
- Governing Board approved policies and procedures.

Financial records shall be maintained in sufficient detail to permit the tracing of expenditures to specific funding sources and demonstrate compliance with grant requirements and award conditions.

Strong Start Academy's Executive Director will be responsible for all aspects of school operations within the scope of operating policy and budgetary approval by the Board.

Strong Start Academy's faculty and staff will report directly to the Executive Director, who then reports to the Board. The back-office service provider, contracted by the Board, will provide bookkeeping and financial forecasting services to the Board for its oversight and approval.

The Board, at minimum, will be responsible for:

1. Reviewing and approving a preliminary annual budget prior to the beginning of the fiscal year;
2. Reviewing monthly financial statements, which include a balance sheet and statement of revenue, expenditures and changes in fund balance, at each public board meeting;
3. Annually adopting and maintaining the operating budget for the school;
4. Retaining the services of a certified public accountant/auditor to conduct the annual independent financial audit;
5. Reviewing and approving the audit report, including audit findings and recommendations;
6. Reporting to all applicable legal agencies including the charter school's sponsor; and
7. Overseeing the Executive Director and all financial matters delegated to the Executive Director.

Segregation of Duties

Strong Start Academy shall maintain segregation of duties to the greatest extent practicable.

Responsibilities for authorizing transactions, processing transactions, maintaining records, reconciling accounts, receiving assets, and monitoring compliance shall be distributed among multiple individuals whenever practical.

The following positions share responsibility for fiscal oversight and grant management:

- Governing Board;
- Executive Director;
- Office Manager;

- Back-Office Service Provider; and
- Other designated personnel as assigned.

Where staffing limitations prevent full segregation of duties, compensating controls including supervisory review, independent verification, and increased monitoring shall be implemented.

School invoices relating to daily operations will be managed by the Board-approved back-office service provider. The Executive Director will manage the daily operations and site-based finances, including expenditures and receivables and seek prior approval from the Board for expenditures over a pre-approved amount (as established by Board policy). The Executive Director and back-office service provider will report on a monthly basis to the Board on all payroll reports, financial statements, and any other information requested by the Board.

Cash Management Internal Controls

Strong Start Academy shall maintain internal controls over the receipt, handling, safeguarding, deposit, recording, and reconciliation of cash and cash equivalents.

Cash management controls are intended to safeguard public funds, promote accountability, reduce the risk of fraud, waste, abuse, theft, or loss, and ensure accurate financial reporting.

The following internal control practices shall be maintained:

- The Office Manager shall serve as the school's designated banker and shall be responsible for issuing receipts, maintaining collection records, preparing deposit documentation, and preparing deposits.
- The Safe School Professional and Office Manager shall jointly receive and count funds whenever practical.
- Any funds received by school employees shall be promptly forwarded to the Safe School Professional and Office Manager for processing.
- In the event a student submits money directly to a teacher, the teacher shall immediately submit the funds to the Safe School Professional and Office Manager. Teachers shall not retain money in classrooms, desks, cabinets, or other locations.
- Pre-numbered receipts shall be issued for all collections.
- Cash Collection Reports shall be utilized when funds are submitted in lump sums.
- The Assistant Principal shall independently verify deposits prior to submission to the bank.
- The Executive Director shall deposit funds and periodically review deposit documentation to verify that amounts collected reconcile to amounts deposited.

- Bank reconciliations shall be prepared by the back-office service provider and reviewed by the Executive Director.
- Cash deposits shall be made at least weekly or whenever accumulated cash collections exceed $500, whichever occurs first.
- Strong Start Academy does not accept personal checks from students, families, or the general public.
- When federal funds are involved, no individual shall be responsible for authorizing, processing, receiving, recording, and reconciling the same transaction without independent review.
- Detailed cash handling, receipt, deposit, safeguarding, reconciliation, and documentation procedures are contained in Section 5 – Cash Management.

Detailed procedures governing cash collection, receipt issuance, Cash Collection Reports, deposit preparation, safeguarding of funds, bank deposits, reconciliations, documentation requirements, fundraising collections, and cash monitoring activities are contained in Section 5 – Cash Management of this manual.

General Grant Management

1. Upon receipt of a request for application (RFA), the award is reviewed by Strong Start Academy's Executive Director and back-office service provider assigned to oversee the grant when applicable. Grant time frames, as well as the available and allowable uses of grant funds, are reviewed and confirmed.
2. Under the direction of Strong Start Academy's Executive Director, school personnel and the back-office service provider collaborate to write grant proposals, prepare budgets, and complete applications for submission.
3. The Executive Director reviews and makes final edits to the grant proposal and upon the direction of the back-office service provider submits applications to appropriate entities.
4. The Executive Director receives grant sub-awards and disseminates to the back-office service provider and the Office Manager to include award letters in the Governing Board meeting to accept grant funding.
5. The back-office service provider outlines the sub-award budget and timeframe in the grant tracking workbook.
6. Under the direction of the Executive Director, school personnel create purchase orders for grant related purchases, which are then provided directly to vendors.
7. The Purchase Orders (P.O.) are created by the Office Manager. The Executive Director has viewing access to the P.O.s and is able to monitor status and timing of payment.
8. Strong Start Academy's Office Manager remains in close communication with the principal and back-office service provider to report the delivery of grant purchases. Upon Delivery, items are inventoried by the Office Manager.

9. Under the direction and oversight of the Strong Start Academy Executive Director or Office Manager, when inventory arrives on campus, packing slips are verified with an invoice to ensure receipt of all items, signed and dated. Once verified items are labeled with appropriate grant labels and then inserted into an Excel Spreadsheet (our grant management tracking system). In that system, we indicate and input:
    - Description of the asset;
    - Serial number, manufacturer number, model number, or other identifying information;
    - Acquisition date of purchase;
    - Federal funding source;
    - Assisted Listing Number (ALN)
    - Federal Award Identification Number (FAIN)
    - Unit cost;
    - Who holds Title;
    - Percent of federal participation;
    - Location/room number
    - Use and condition
    - Disposition information for lost/stolen equipment

10. Once grant purchases are confirmed as received at the charter school location, the back-office service provider will create the request for reimbursement, which is reviewed by the Executive Director for approval, and then submitted to the appropriate State grant office, the State Public Charter School Authority, Opportunity 180, or State Department of Education as applicable.

11. For reimbursement preparation, all records related to each grant are prepared by the back-office service provider. For records retention, all grant related records are retained by the Office Manager for up to 7 years, organized by Grant and fiscal year in binders.

Authorization and Approval Controls

All grant-related expenditures, reimbursement requests, purchase orders, contracts, budget amendments, and financial transactions shall be supported by appropriate documentation and approved by authorized personnel prior to processing.

Approval authority shall be exercised in accordance with the Financial Approval Authority Matrix established within this manual.

Supporting documentation shall be retained in accordance with the Records Retention section of this manual.

Information Technology Procedures

The Board has contracted with an outside contractor to maintain campus computer networks, including the maintenance of firewalls and offsite data backup. Strong Start Academy staff is required to work closely with the contracted firm to ensure the security of Strong Start Academy's network and data.

Reasonable cybersecurity safeguards shall be maintained to protect financial information, employee information, student information, grant records, and personally identifiable information (PII).

Cybersecurity safeguards may include:

- Role-based system access;
- Password-protected systems;
- Multi-factor authentication when available;
- Secure storage of electronic records;
- Data backup and recovery procedures;
- Timely removal of access for separated employees and contractors;
- Periodic review of user access permissions; and
- Staff training regarding cybersecurity and data privacy responsibilities.

Internal Control Testing

The Board will contract with an independent accounting and audit firm to perform internal control testing and review annually. The Executive Director, Office Manager, and back-office service provider staff are required to work closely with the contracted independent audit firm to develop and implement all necessary internal controls to ensure accurate and honest accounting.

Continuity of Operations

Strong Start Academy shall maintain written procedures, records, and training practices that support continuity of operations during staff transitions, extended absences, emergencies, and organizational changes.

The Executive Director shall ensure that key fiscal procedures are documented and that appropriate cross-training occurs to minimize disruption to financial operations and grant management activities during personnel changes.

SECTION 4 - ACCOUNTING AND FINANCIAL MANAGEMENT SYSTEMS

1. Charter School Budget

Strong Start Academy's budget will serve as the financial plan of operation for the charter school and will include estimates and purpose of expenditures for a given period and the proposed means of financing the estimated expenditures. Strong Start Academy will provide the budget and budget documents in accordance with the rules and regulations as specified by the Nevada Department of Education on an annual basis.

Strong Start Academy's budget will be prepared in full compliance with NRS 386.550 and NAC 386.370.

The Executive Director and the back-office service provider will be responsible for the preparation of the budget document.

2. General Operating Contingencies

General operating contingencies may be established at an amount deemed sufficient by the governing body to responsibly enable Strong Start Academy to meet unforeseen financial needs due to emergencies and changing charter school needs. The amount will be established by the governing body during the budget development process.

General operating contingencies may be recommended by the Executive Director or the back-office service provider for governing body approval. The need, purpose and amount of the transfer shall be duly recorded.

3. Fund Balance

The governing body recognizes its responsibility to establish an unreserved fund balance in an amount sufficient to:

1. Protect Strong Start Academy from unnecessary borrowing in order to meet cash-flow needs;
2. Provide prudent reserves to meet unexpected emergencies and protect against catastrophic events;
3. Meet the uncertainties of state and federal funding; and
4. Help ensure a charter school credit rating that would qualify Strong Start Academy for lower interest costs.

Consequently, the governing body directs the Executive Director to manage the currently adopted fund balance and strives to maintain a positive fund balance.

In determining an appropriate unreserved fund balance, the governing body will consider a variety of factors with potential impact on Strong Start Academy's budget including the predictability and volatility of its expenditures; the availability of resources in other funds as well

as the potential drain upon general fund resources from other funds; liquidity; and designations. Such factors will be reviewed annually.

4. Budget Preparation

The Executive Director has the responsibility to coordinate with the back-office service provider to complete budget preparation for Board review and should develop such procedures necessary to ensure that the proposed budget reflects all areas of Strong Start Academy's operation.

The Executive Director and the governing body will establish budget priorities for Strong Start Academy and will make appropriate recommendations related to those priorities.

5. Grant Awards

The Executive Director has the responsibility to coordinate with the back-office service provider to complete grant applications. The Executive Director completes the written narrative and the back-office service provider works collaboratively with the Executive Director to complete the budget details of each grant.

As soon as the Executive Director is notified that a grant has been awarded, the award notice is forwarded to the back-office service provider. A meeting is then scheduled between the Executive Director and the back-office service provider to discuss the details of the grant and to review the spending timeline.

The Executive Director and the back-office service provider meet weekly to monitor the budget details of each grant. The purpose of the weekly meetings is to monitor the grants through an ongoing review of all award-related operations, processes, and activities.

The Executive Director then requests award-related quotes from the different vendors identified in the grant. The quotes are forwarded to the Office Manager and the Office Manager creates Purchase Orders (P.O.s) and sends them to the vendor.

Additionally, the back-office service provider conducts a thorough monthly review of all grant-related expenditures to verify that costs are allowable, reasonable, and directly related to the grant's objectives. This process ensures compliance with both the organization's policies and the specific guidelines of each grant.

6. Procedures for Collecting and Depositing Non-DSA Funds

Given the nature of our operations, we have very few deposits coming directly to the school. When cash does come to the school, all non-Distributive School Account (DSA) revenues received by the school will be received by the Office Manager. The Office Manager is required to issue a paper receipt to the payor using a receipt book provided by the school. The receipt book must be a pre-numbered, multi-part receipt form.

At the end of each day, the Office Manager shall maintain all cash receipts and supporting documentation in a secure location until deposit preparation occurs.

The Office Manager shall count and prepare all funds received and complete the required deposit documentation. The Assistant Principal shall serve as the independent verifier and shall recount the funds and verify that the receipts, supporting documentation, and monies collected reconcile to the deposit amount.

A copy of all cash receipts and checks supporting each deposit shall be maintained with the deposit documentation.

The Executive Director shall electronically deposit checks through approved remote deposit procedures.

The Executive Director shall be responsible for transporting cash deposits to the banking institution selected by the Governing Board.

Cash deposits must be made either once a week or whenever more than $500.00 in cash has been received, whichever comes first.

For detailed cash collection, deposit, safeguarding, segregation of duties, and reconciliation procedures, refer to Section 5 – Cash Management.

7. Staff Training

Training in financial policies and procedures for the Executive Director, Office Manager and staff needs to be provided at least annually. Documentation of training should be retained, and a copy of the documentation should be submitted to the Board.

8. School Fundraising Accounts

Strong Start Academy shall maintain a separate checking account with the depository institution selected by the Board for the deposit and maintenance of revenues obtained through fundraising, after school care and other activities not funded with federal and state revenues. These revenues may include t-shirt sales, Parent Council transfers or donations, or other similar fundraising activities. These accounts are subject to the signature and purchasing requirements outlined in Sections 9 and 19. (This does not include any federal or state grants which, if obtained, should be deposited into the school's main operating account).

9. Authorized Signatures

Authority to sign checks written on any of Strong Start Academy's accounts shall be as follows:

Under $25,000 – One Signature Required

- Executive Director (if not purchase order authorized by the Executive Director)

- Board Treasurer
- Board President

$25,000 up to $49,999 – Two Signatures Required (one signature must be from the school)

- Executive Director
- Board Treasurer
- Board President

Over $99,999 – Two Signatures Required (one signature must be from the school)

- Executive Director
- Board President

9A. Financial Approval Authority Matrix

The following approval authority matrix establishes the authorization levels required for expenditures, contracts, and financial commitments.

Transaction Type	Approval Authority
Micro-Purchases (Under $2,500)	Executive Director
Small Purchases ($2,500–$25,000)	Executive Director
Purchases and Contracts Over $25,000 up to $99,999	Executive Director and Board President
Purchases and Contracts Over $100,000	Governing Board Approval
Consultant Services $25,000–$50,000	Governing Board Notification
Consultant Services Over $50,000	Governing Board Approval

Approval authority does not eliminate procurement requirements. Transactions subject to competitive procurement requirements shall comply with all applicable procurement procedures regardless of approval authority level.

The Financial Approval Authority Matrix is intended to support Strong Start Academy's internal control framework by clearly defining authorization responsibilities, promoting segregation of duties, and ensuring appropriate oversight of financial transactions.

10. Utilities

Strong Start Academy may set up automatic payments with utility companies (electric, phone/internet, water/sewer, etc.).

11. Board Approved Contracts

The Governing Board will authorize the Executive Director to approve online payments via wire transfers or ACH on contracts that have been presented and approved by the Governing Board. If a check needs to be cut instead of an online payment, the Executive Director may also be the second authorizing signature on checks above $25,000 for Board-approved contracts.

12. Funding Proposals and Applications

Strong Start Academy shall pursue federal, state, or private grants or other such funds that will assist the charter school in meeting adopted Governing Board and charter school goals.

Proposals for external funds will be submitted to the Governing Board for evaluation and approval. In the event an opportunity arises to submit a grant proposal and there is insufficient time to place it before the Governing Board, the Executive Director is authorized to use his/her judgment in approving it for submission. The Executive Director will review the proposal with the Governing Board at its next regular meeting.

The Governing Board reserves the right to reject funds associated with any grant which has been approved. The Governing Board shall, before acceptance of such funds, consider the charter school’s obligations, expectations, or encumbrances when the grant ceases.

13. Investment of Funds

The Governing Board may authorize the investment or reinvestment of funds which are not immediately needed for the operation of the charter school. Such investments will comply with state law and the Nevada Administrative Code.

14. Fiscal Accounting and Reporting

Strong Start Academy’s accounting and reporting system will be in accordance with Generally Accepted Accounting Principles (GAAP) and Generally Accepted Government Auditing

Standards (GAGAS). Additionally, the accounting and reporting system will conform to state laws and regulations.

Accounting procedures shall show a detailed and meaningful analysis of both receipts and expenditures. This analysis should be adequate for study and evaluation by the Governing Board and the Executive Director and will serve as a basis to make financial and related educational decisions, to formulate future plans, to safeguard public funds, and to ensure adequate financial accountability.

Payment on all charter school accounts, including the general fund and special accounts, shall operate according to established accounting procedures.

All cash received is to be properly receipted. Money received shall be placed in deposit.

The Executive Director shall be the lawful custodial officer of all Strong Start Academy funds and shall demand receipt for, and safely keep according to law, all bonds, mortgages, notes, monies, effects, books, and papers belonging to the charter school.

Funds may be commingled in the depository so long as they are budgeted and accounted for separately.

15. Financial Reports and Statements

The Governing Board will receive and accept financial reports that include monthly bank statement reconciliations, estimates of expenditures for the general fund in comparison to budget appropriations, actual receipts in comparison to budget estimates, and Strong Start Academy's overall cash condition.

Supplementary reports on other funds or accounts will be furnished upon request of the Governing Board or Executive Director.

Appropriate staff will be available at any Governing Board meeting, upon the Governing Board's request, to respond to questions and to present current financial information.

The Executive Director will notify the Governing Board at any time of substantial deviations in anticipated revenues and/or expenditures.

In addition, Strong Start Academy will prepare, maintain, and submit all required fiscal reports as stipulated under each federal award, ensuring accuracy, timeliness, and compliance with applicable federal regulations.

The Executive Director shall review monthly financial statements, budget-to-actual reports, grant expenditures, cash balances, and bank reconciliations to identify significant variances, unusual transactions, or compliance concerns.

Documentation of management review shall be maintained and made available for audit or monitoring purposes upon request.

16. Property Inventory and Capitalization

Strong Start Academy will maintain a complete property inventory which lists all school sites, buildings, equipment and supplies with a value greater than $200. This inventory will be updated as necessary. The Governing Board may authorize the employment of an appraisal company to assist with the inventory procedure.

Strong Start Academy will maintain an inventory of all capital assets in accordance with governmental accounting standards. Strong Start Academy's inventory will be updated annually to include property newly purchased and disposed of.

Capital assets include all Strong Start Academy-owned property such as land, buildings, improvements to property other than buildings (i.e., parking lots, athletic fields, playgrounds, etc.) and equipment with a value greater than $5,000.

For equipment purchased in whole or in part with federal funds, inventory records shall include, at a minimum:

1. Description of the property;
2. Serial number or other identification number;
3. Acquisition date;
4. Funding source;
5. Assistance Listing Number (ALN);
6. Federal Award Identification Number (FAIN);
7. Unit acquisition cost;
8. Ownership information;
9. Percentage of federal participation in the project costs;
10. Location and room number;
11. Current use and condition of the property; and
12. Disposition data, including the date of disposal and sale price, if applicable.

Strong Start Academy shall conduct a physical inventory of federally funded equipment at least once every two years and reconcile the results with property records.

17. Audits

An audit of all Strong Start Academy accounts will be made at least annually by an accountant selected by the Governing Board.

A copy of the audit report will be presented to the Governing Board.

The Executive Director will submit a copy of the audit report to the sponsor.

18. Charter School Purchasing

The function of charter school purchasing is to serve the educational program by providing the necessary supplies, equipment and services.

The Executive Director will be responsible for developing and administering the charter school's purchasing program.

No obligation may be incurred by any officer or employee of the Governing Board unless that expenditure has been authorized in the budget or by Governing Board action and/or Governing Board policy.

In all cases calling for the expenditure of charter school money, except payrolls, a requisition and purchase order system must be used.

No purchase will be authorized unless covered by an approved purchase order.

No bills will be approved for payment unless purchases are made on approved orders.

The Executive Director is authorized to enter into and approve payment on contracts obligating charter school funds not to exceed $25,000 for products, materials, supplies, capital outlay and services that are within current budget appropriations.

The Governing Board shall approve all contracts that are collective bargaining agreements or service contracts that include the provision of labor performed by Strong Start Academy employees, such as custodial, food service and transportation services.

The Executive Director will review bills due and payable for the purchase of supplies and services to determine if they are within budget amounts. After appropriate administrative review, the Executive Director will direct payment of the just claims against the charter school. The Executive Director is responsible for the accuracy of all bills and vouchers.

No Governing Board member, officer, employee, or agent of Strong Start Academy shall use or attempt to use his/her official position to obtain financial gain or for avoidance of financial detriment for himself/herself, a relative, or for any business with which the Governing Board member or a relative is associated.

Acceptance of any gratuities, financial or otherwise, from any supplier of materials or services to the charter school by any Governing Board member, officer, or employee of the charter school is prohibited.

Bids or proposals shall be called for on all purchase, lease, or sale of personal property, public improvements, or services other than agreements for personal service, in accordance with applicable competitive procurement provisions of Nevada Revised Statutes and adopted public contracting rules.

Date of Original Approval by the Governing Board: May 3, 2022
Amended: July 14, 2022, October 10, 2024, September 11, 2025, and July 22, 2026

All procurement activities shall additionally comply with the requirements contained in Section 6 – Procurement Systems of this manual.

19. Expenditure of Charter School Funds for Meals, Refreshments and Gifts

Strong Start Academy recognizes there may be occasions when it is appropriate for Governing Board members, the Executive Director, and others to expend charter school funds in the course of conducting charter school business to provide meals or refreshments (bakery goods, snacks, fruit, punch, coffee, tea, soft drinks, etc.).

The purchase of gifts may also be approved in certain situations. Such occasions may include, but are not limited to, various charter school and building-level meetings, gatherings to celebrate charter school successes or recognize individual achievements, contributions or outstanding service to the charter school, and other charter school-sponsored activities.

Such expenditures in excess of $200 may not be made without prior Governing Board approval and shall be subject to the provisions of this policy.

The use of charter school funds, as used in this policy, means the use of money in any of the general accounts of the charter school. This includes the General Fund, Food Service Fund, and others. It also includes money in student body accounts that are derived from any student activity or from parent organizations.

Exceptions are funds collected from staff members or others for the specific purpose of providing gifts or parties. It is also recognized that buildings may have established a social fund or sunshine fund to which staff members voluntarily contribute. Such funds are exempt from these requirements.

20. Petty Cash Accounts

Strong Start Academy may establish a petty cash account for the purpose of making change and paying small expenditures.

The Executive Director shall be responsible for establishing procedures governing the use, safeguarding, reconciliation, and replenishment of petty cash funds.

Petty cash funds shall be maintained at the minimum amount necessary to meet operational needs and shall be reconciled periodically.

All petty cash transactions shall be supported by appropriate documentation and receipts.

21. Debit Cards

The Governing Board may authorize the issuance of debit cards for approved charter school business purposes.

Debit cards shall only be used for legitimate charter school expenditures and in accordance with established purchasing procedures.

All debit card transactions shall be supported by itemized receipts and appropriate documentation.

The Executive Director shall review debit card transactions periodically to ensure compliance with charter school policies and procedures.

22. Payment Procedures

The Executive Director and the back-office service provider shall establish procedures for the timely processing of invoices and payments.

Prior to payment, invoices shall be reviewed to ensure:

- Goods or services were received;
- Charges are accurate;
- Appropriate approvals have been obtained; and
- Supporting documentation is complete.

Payments shall be made in accordance with approved purchasing procedures and available budget appropriations.

23. Payroll

Payroll shall be administered in accordance with applicable federal and state laws, regulations, employment contracts, and Governing Board policies.

The Executive Director shall ensure that payroll records are accurate and complete.

Payroll documentation shall include records of compensation, leave balances, payroll deductions, benefits, retirement contributions, and other required information.

Payroll records shall be maintained in accordance with applicable records retention requirements.

24. Expense Reimbursements

Strong Start Academy may reimburse employees and authorized individuals for approved expenses incurred on behalf of the charter school.

Reimbursement requests must:

- Be submitted within established timelines;
- Include original receipts or supporting documentation;

- Be supported by a completed reimbursement form; and
- Receive required approvals prior to payment.

Reimbursement requests lacking sufficient documentation may be denied.

25. Insurance Coverage

The Governing Board shall maintain insurance coverage as deemed necessary and appropriate to protect charter school assets and operations.

Insurance coverage may include, but is not limited to:

- General liability insurance;
- Property insurance;
- Workers' compensation insurance;
- Errors and omissions coverage;
- Cyber liability insurance; and
- Other coverage as determined by the Governing Board.

The Executive Director shall periodically review insurance coverage and provide recommendations to the Governing Board regarding coverage needs.

26. Travel Advances and Reimbursement

Employees traveling on authorized charter school business may be eligible for reimbursement of allowable travel expenses.

Travel expenditures shall comply with applicable federal and state requirements and the travel procedures established by Strong Start Academy.

Travel reimbursements shall be supported by:

- Approved travel authorization documentation;
- Itemized receipts;
- Mileage documentation, when applicable; and
- Other documentation required by charter school procedures.

Travel advances may be authorized when appropriate and shall be reconciled promptly following completion of travel.

Travel expenses charged to federal awards shall comply with applicable federal regulations and grant requirements.

27. Disposal of Charter School Property

The Executive Director shall establish procedures governing the disposal of obsolete, surplus, damaged, or unusable property.

Property disposal shall be conducted in a manner that protects charter school assets and complies with applicable state and federal requirements.

Documentation of disposal activities shall be maintained.

For equipment purchased with federal funds, disposition shall comply with applicable federal property management requirements.

28. Information Technology Procedures

The Board has contracted with an outside contractor to maintain campus computer networks, including the maintenance of firewalls and offsite data backup. Strong Start Academy staff is required to work closely with the contracted firm to ensure the security of Strong Start Academy's network and data.

Strong Start Academy shall maintain reasonable cybersecurity safeguards designed to protect financial information, employee information, student information, grant records, and personally identifiable information (PII).

Cybersecurity safeguards may include:

• Role-based access controls;

- Password-protected systems;
- Multi-factor authentication when available;
- Periodic review of user access permissions;
- Data backup and recovery procedures;
- Timely removal of access for separated employees and contractors;
- Secure transmission and storage of sensitive data; and
- Staff training regarding cybersecurity and data privacy responsibilities.

Access to financial systems, payroll systems, student information systems, and grant management records shall be limited to authorized personnel whose job responsibilities require such access.

29. Internal Control Testing

The Governing Board will contract with an independent accounting and audit firm to perform internal control testing and review annually. The Executive Director, Office Manager, and back-office service provider staff are required to work closely with the contracted independent

audit firm to develop and implement all necessary internal controls to ensure accurate and honest accounting.

Strong Start Academy shall monitor the effectiveness of its internal control framework through:

- Monthly financial reviews;
- Budget-to-actual expenditure reviews;
- Grant expenditure monitoring;
- Procurement reviews;
- Inventory reviews;
- Audit reviews;
- Bank reconciliation reviews;
- Corrective action monitoring;
- User access reviews; and
- Risk assessments.

Deficiencies identified through monitoring activities shall be addressed through corrective action, additional training, policy revisions, or enhanced oversight as appropriate.

Monitoring activities are intended to evaluate organizational effectiveness, operational efficiency, fiscal performance, compliance with federal awards, and the effectiveness of the charter school's internal control framework.

30. Grant Expenditures and Requirements

The school under the direction of the Board of Directors will comply with all requirements under the grant as approved by the Board of Directors. This includes the proper expenditure of funds as budgeted in the grant including, but not limited to, salaries and benefits, time and effort, travel, equipment and supplies, contracts, and training stipends.

When expending state or federal funds under the grant, or when requesting reimbursement under the grant, the school must have the following documentation:

For any purchase:

- Billing spreadsheet
- Three or more quotes when required by the grant
- Invoice
- Proof of Payment – receipt must clearly identify what was purchased
- Evidence that materials have been received or services have been provided
- Evidence that any purchased materials have been added to the inventory

For Time and Effort:

- Billing spreadsheet

- Staff Time Sheets – signed by supervisor and employee
- Student sign-in sheets – signed by students (if tutoring)
- Payroll Register with highlighted salaries and benefits clearly identified

For Professional Development:

- Billing spreadsheet
- Paid Invoices
- Sign-in sheets
- Agendas
- Training materials
- A detailed description of how it will impact student achievement (Narrative)

For Travel:

- School travel reimbursement form for each traveler, if required
- GSA Rates printed out
- Receipts
- Proof of payment

For Payroll:

- Billing spreadsheet
- Payroll Register with highlighted salaries and benefits clearly identified
- Proof of payment
- Time and Effort Documentation / Personal Activity Report (PAR), if required

All grant expenditures, reimbursement requests, purchase orders, contracts, budget amendments, and financial transactions shall be supported by appropriate documentation and approved by authorized personnel prior to processing.

Approval authority shall be exercised in accordance with the Financial Approval Authority Matrix and Section 6 – Procurement Systems of this manual.

Supporting documentation shall be retained in accordance with the Records Retention section of this manual.

Strong Start Academy shall maintain records sufficient to permit the tracing of expenditures to specific federal awards and funding sources and to demonstrate compliance with grant requirements and award conditions.

31. Financial Management

Strong Start Academy uses the State of Nevada Chart of Accounts specific to its operational needs and the needs of its financial statements. The Chart of Accounts is structured so that financial statements can be shown by natural classification (expense type) as well as by functional classification (program versus fundraising versus administration).

The Office Manager is responsible for using the required Chart of Accounts. The general ledger is automated and maintained using the back-office service provider's accounting software.

All input and balancing is the responsibility of the back-office service provider with monthly reviews conducted collaboratively by the back-office service provider and the Executive Director.

The Executive Director should review the general ledger on a periodic basis for any unusual transactions.

Strong Start Academy shall maintain financial management systems that provide reasonable assurance that federal awards and other public funds are managed in compliance with:

- Federal statutes and regulations;
- Nevada Revised Statutes (NRS);
- Nevada Administrative Code (NAC);
- Generally Accepted Accounting Principles (GAAP);
- Generally Accepted Government Auditing Standards (GAGAS);
- Governmental Accounting Standards Board (GASB) standards; and
- Governing Board-approved policies and procedures.

Financial records shall be maintained in sufficient detail to permit the tracing of expenditures to specific funding sources and to demonstrate compliance with grant requirements and award conditions.

Strong Start Academy's financial management system shall provide for:

- Accurate, current, and complete disclosure of financial results;
- Effective control and accountability over assets;
- Comparison of expenditures to budgeted amounts;
- Written procedures for determining allowability of costs;
- Written procedures for cash management; and
- Compliance with applicable federal grant requirements.

SECTION 5 - CASH MANAGEMENT

Purpose

The purpose of this section is to establish procedures for the receipt, handling, safeguarding, deposit, and management of cash and cash equivalents. Effective cash management practices help ensure the protection of public funds, promote accountability, support accurate financial reporting, and reduce the risk of fraud, waste, abuse, theft, or loss.

Cash Management Standards

Strong Start Academy Elementary School ("SSAES") shall maintain procedures designed to ensure that:

- Cash receipts are properly recorded;
- Funds are adequately safeguarded;
- Deposits are made timely;
- Duties are appropriately segregated whenever practicable;
- Financial records accurately reflect cash activity; and
- Cash management activities comply with applicable federal, state, and local requirements.

All cash management activities shall be conducted in accordance with applicable internal controls established throughout this manual.

Cash Receipts

All funds received by SSAES, regardless of source, shall be accurately documented and recorded.

Sources of receipts may include:

- Student fees;
- Fundraising proceeds;
- Donations;
- Grants;
- Program fees;

- Reimbursements;
- Interest earnings; and
- Other authorized revenue sources.

The Office Manager shall serve as the school's designated banker and shall be responsible for receiving funds, issuing receipts, maintaining collection records, preparing deposit documentation, preparing deposits, and maintaining records supporting each deposit.

The Office Manager shall receive funds in conjunction with the Safe School Professional whenever practical. The Office Manager and Safe School Professional shall jointly receive, count, and verify funds prior to issuing a receipt.

Employees receiving funds shall issue receipts or maintain other documentation sufficient to support the receipt of funds.

Cash Collection Procedures

Individuals collecting funds on behalf of the school shall:

- Maintain accurate records of collections;
- Safeguard funds at all times;
- Limit access to collected funds;
- Submit funds and supporting documentation promptly; and
- Follow all applicable cash handling procedures.

Any money (cash and/or checks) collected by school employees must be submitted to the Office Manager and Safe School Professional daily.

It is recommended that money not be given directly to a teacher but rather directly to the Office Manager or Safe School Professional.

If a student submits money directly to a teacher, the teacher shall immediately submit the funds to the Office Manager and/or Safe School Professional. Money shall not be retained in classrooms, desks, cabinets, or other locations.

Cash collections shall be documented using approved forms or procedures established by the school.

When lump-sum monies are submitted for deposit, a Cash Collection Report should be completed by the individual or group submitting the funds. The Cash Collection Report shall

identify the source of funds, document the amount collected, verify that two individuals counted the funds together, and include signatures of the individuals performing the count.

Segregation of Duties

To the greatest extent practicable, responsibilities for collecting funds, recording transactions, preparing deposits, reconciling records, and reviewing reports shall be assigned to different individuals.

The Office Manager with the Safe School Professional will receive funds. The Office Manager shall prepare deposit documentation and maintain supporting records.

The Assistant Principal shall independently verify deposit amounts and reconcile receipts, supporting documentation, and monies collected prior to deposit.

The Assistant Principal shall sign the Cash Collection Report, deposit verification form, or other deposit documentation indicating independent verification of the deposit amount.

The Executive Director shall periodically review deposit documentation, Cash Collection Reports, and receipt records to verify that amounts collected reconcile to amounts deposited.

When federal funds are involved, no individual shall be responsible for authorizing, processing, receiving, recording, and reconciling the same transaction without independent review.

When staffing limitations prevent full segregation of duties, compensating controls shall be implemented, including supervisory review, independent verification, and increased monitoring.

Deposits

Funds received by SSAES shall be deposited promptly and intact.

Cash deposits shall be made either once each week or whenever accumulated cash collections exceed $500.00, whichever occurs first.

The Executive Director shall physically deliver cash deposits to the bank.

The Executive Director may electronically deposit approved checks through the school's authorized remote deposit process.

Cash receipts shall not be used to make purchases, cash checks, provide change, or otherwise bypass established purchasing and accounts payable procedures.

Deposits shall:

- Be supported by appropriate documentation;

- Agree to collection records;
- Be verified for accuracy prior to deposit; and
- Be recorded in the accounting system.

Deposit records shall be maintained in accordance with the Records Retention section of this manual.

Checks Received

Checks received by SSAES shall be:

- Restrictively endorsed when appropriate;
- Safeguarded until deposited;
- Recorded in the school's financial records; and
- Deposited in accordance with established deposit procedures.

SSAES does not accept personal checks from students, families, or the general public. Checks received by the school are generally limited to payments from approved vendors, governmental agencies, grantors, partner organizations, and other authorized business entities.

Returned checks shall be monitored and addressed in accordance with school procedures.

Cash Safeguarding

Cash, checks, money orders, and other negotiable instruments shall be secured at all times.

Safeguards may include:

- Locked cash boxes;
- Locked filing cabinets;
- Secure safes;
- Restricted access areas;
- Controlled access to keys and combinations; and
- Other reasonable security measures.

Access to cash shall be limited to authorized personnel.

Currency shall be separated by denomination and checks maintained separately when preparing deposits.

Cash counting and deposit preparation activities shall be conducted in a secure location with limited access.

Fundraising Activities

Funds collected through fundraising activities shall be subject to the same internal control requirements applicable to all other school funds.

Fundraising activities shall:

- Be approved in advance by authorized personnel;
- Maintain accurate collection records;
- Be supported by documentation;
- Be reconciled following completion of the activity; and
- Be deposited and recorded promptly.

Documentation supporting fundraising activities shall be maintained in accordance with the Records Retention section of this manual.

Donations

Monetary donations received by the school shall be documented and recorded appropriately.

Restrictions imposed by donors shall be documented and monitored to ensure compliance with donor intent.

Federal Cash Management

Federal grant funds shall be managed in accordance with applicable federal cash management requirements and grant conditions.

SSAES shall seek to minimize the time between the receipt of federal funds and the disbursement of those funds for allowable grant purposes.

Federal funds shall be used solely for authorized expenditures and in accordance with applicable grant requirements.

SSAES shall maintain records and accounts sufficient to ensure full accountability for all federal funds and to permit the tracing of funds to a level of expenditure adequate to establish that funds have been used according to federal statutes, regulations, and award conditions.

Reconciliations and Monitoring

Cash-related transactions shall be periodically reviewed and reconciled as part of the school's internal control and monitoring processes.

Monitoring activities may include:

- Deposit verification;
- Review of collection records;
- Bank reconciliations;
- Fundraising reconciliations;
- Grant cash management reviews; and
- Other procedures designed to verify the accuracy and completeness of cash records.

Bank reconciliations shall be prepared by the school's back-office provider and reviewed by the Executive Director.

Discrepancies shall be investigated and resolved promptly.

Shortages, Overages, and Irregularities

Cash shortages, overages, theft, loss, suspected fraud, or other irregularities shall be reported promptly to the Executive Director.

The Executive Director shall review the circumstances, determine whether additional investigation is necessary, and implement corrective actions as appropriate.

Significant incidents may be reported to the Governing Board, law enforcement, grant agencies, insurance providers, or other appropriate parties as required.

Documentation

Documentation supporting cash management activities may include:

- Cash Collection Reports;
- Deposit records;

- Receipt logs;
- Receipt books;
- Bank statements;
- Reconciliation reports;
- Fundraising records;
- Donation records; and
- Other supporting documentation.

All documentation shall be maintained in accordance with the Records Retention section of this manual.

Detailed cash management internal controls are addressed in Section 3 – Internal Controls.

SECTION 6 - PROCUREMENT SYSTEMS

Purpose

The purpose of this section is to establish procurement procedures that promote fair and open competition, ensure responsible stewardship of public resources, maintain compliance with federal and state requirements, and support the efficient operation of Strong Start Academy Elementary School ("SSAES").

All procurement transactions shall be conducted in a manner providing full and open competition consistent with applicable federal and state laws and regulations.

Procurement Standards

SSAES shall maintain procurement procedures that:

- Promote competition;
- Ensure purchases are necessary and reasonable;
- Prevent conflicts of interest;
- Provide for appropriate segregation of duties;
- Ensure compliance with applicable federal and state requirements;
- Support accountability and transparency; and
- Safeguard public funds.

All procurement activities involving federal funds shall comply with applicable provisions of 2 CFR §§ 200.317-200.327.

Procurement Planning

Procurement planning shall occur as part of the annual budgeting process.

The Executive Director, Office Manager, back-office service provider, and appropriate staff shall collaborate to identify anticipated procurement needs, funding sources, timelines, and purchasing priorities.

Whenever practical, procurements shall be planned to maximize competition, obtain favorable pricing, and ensure timely acquisition of goods and services.

Procurement Committee

SSAES shall maintain a Procurement Committee consisting of:

- Executive Director;
- Office Manager;

- Back-Office Service Provider; and
- Licensed Staff Member.

The Procurement Committee shall assist with:

- Reviewing procurement requests;
- Evaluating proposals and quotations;
- Reviewing vendor selections;
- Evaluating sole source requests;
- Reviewing procurement documentation; and
- Supporting compliance with procurement requirements.

Procurement Requisition

Each specific procurement process shall be initiated by procurement email request/ verbal request to the Office Manager and/or the Executive Director showing detailed specifications requirements for the item(s) being requested. They should also indicate that the item is budgeted for. The procurement request allows the school flexibility within the overall annual plans regarding specifications, exact quantities, delivery dates, etc. They are also used to provide for un-planned or emergency procurement.

The procurement request will show the following:

- Items required;
- Quantities;
- Delivery dates and locations;
- Accounting information;
- Whether procurement is within the budget or emergency or unplanned; and
- Obtain 3 quotes for any items over $2,500 and any technology item regardless of price.

Some grants do prescribe some conditions or restrictions required to be observed in the course of procurement pertaining to the project they fund. It is the responsibility of the Executive Director and back-office service provider to ensure that such donor requirements and restrictions are observed in the procurement of goods and services.

Controls on Procurement

Goods and services will only be procured within approved budgets except in case of emergencies, which have to be approved by the Executive Director. Thus, in addition to being responsible for preparing the budget, the Executive Director and the back-office service provider should ensure that actual procurement throughout the year remains within the budget. Procurement records sufficient to detail the history of each procurement transaction shall be maintained and must include the rationale for the procurement method, contract type election, contractor selection or rejection, and the basis for the contract price. 2 CFR § 200.318.

The back-office service provider shall assist in conducting periodic checks on procurement activities to ensure that they conform to grant procurement requirements.

It is the responsibility of the person who signs the Purchase Order (PO) to verify that the following have been done, whether or not he/she actually collects the goods concerned.

- That the correct quantity has been received and signed;
- That the quality and price of goods is as agreed;
- That all goods delivered have been secured and inventory records appropriately updated;
- That the delivery note is checked, signed, and forwarded to the financial officer to await the invoice; and
- That 3 quotes have been generated for any items over $200 and all technology purchases regardless of price.

Segregation of Duties

To the greatest extent practicable, procurement responsibilities shall be separated among different individuals.

Procurement functions shall include separation of:

- Requesting purchases;
- Approving purchases;
- Obtaining quotations;
- Receiving goods and services;
- Processing payments; and
- Reviewing procurement documentation.

When staffing limitations prevent full segregation of duties, compensating controls shall be implemented.

Procurement and Contract Approval Authority Matrix

The approval authority matrix below is consistent with the Financial Approval Authority Matrix contained in Section 4 of this manual and is repeated here for ease of reference.

Transaction Type	Approval Authority
Micro-Purchases (Under $2,500)	Executive Director
Small Purchases ($2,500-$25,000)	Executive Director
Purchases and Contracts Over $25,001 up to $99,999	Executive Director and Board President

Purchases and Contracts Over $100,000	Governing Board Approval

Approval authority does not eliminate procurement requirements. Transactions subject to competitive procurement requirements shall comply with all applicable procurement procedures regardless of approval authority level.

Procurement Methods

Micro-Purchases

Purchases less than $2,500 may be made without obtaining competitive quotations provided the price is determined to be reasonable.

To the extent practicable, purchases shall be distributed equitably among qualified vendors.

Documentation supporting the purchase shall be maintained.

Small Purchases

Purchases between $2,500 and $100,000 shall require a minimum of three written quotations whenever practicable.

The procurement file shall include:

- Quotes received;
- Vendor comparison documentation;
- Vendor selection rationale; and
- Required approvals.

Technology purchases shall also be supported by competitive quotations whenever practicable.

Formal Procurements

Purchases and contracts exceeding $100,000 shall utilize formal procurement procedures, including competitive sealed bids or competitive proposals as appropriate.

Formal procurements shall be reviewed by the Procurement Committee and approved by the Governing Board prior to contract award.

Sole Source Procurements

Sole source procurement may be utilized only when one or more of the following conditions exists:

- The item or service is available from only one source;
- A public emergency will not permit delays associated with competition;
- The federal awarding agency or pass-through entity expressly authorizes noncompetitive procurement; or
- Competition is determined inadequate after solicitation of multiple sources.

Written justification shall be maintained in the procurement file.

Procurement Request Procedures

All purchases shall originate through an approved Procurement Request Form.

The request shall include:

- Description of requested goods or services;
- Estimated cost;
- Funding source;
- Business justification;
- Required quotations when applicable; and
- Appropriate approvals.

No purchase may be initiated without prior approval.

Vendor Selection

Vendor selection shall be based on factors including:

- Price;
- Quality;
- Vendor qualifications;
- Service and support;
- Delivery capabilities;
- Compliance with specifications;
- Prior performance; and
- Overall value to the school.

The lowest quote shall not automatically be selected when other documented factors support a different selection.

Suspension and Debarment

Prior to awarding contracts or purchases utilizing federal funds, SSAES shall verify that vendors are not suspended or debarred from participation in federally funded programs.

Verification shall be conducted through the federal System for Award Management (SAM.gov) or other approved federal verification method.

Documentation of verification shall be maintained in the procurement file.

Receiving Procedures

All goods and services received shall be verified prior to payment.

The Office Manager or designated employee shall:

- Verify receipt of goods or services;
- Review packing slips and invoices;
- Inspect items for accuracy and condition;
- Report discrepancies; and
- Document receipt.

Payment shall not be processed until receipt of goods or satisfactory completion of services has been verified.

Consultant Services

Consultant services shall be procured in accordance with applicable procurement requirements.

Procurement documentation shall include:

- Scope of work;
- Qualifications review;
- Cost analysis when appropriate;
- Contract terms;
- Required approvals; and
- Documentation of services performed.

Consultant contracts between $25,000 and $50,000 shall be reported to the Governing Board.

Consultant contracts exceeding $50,000 shall require Governing Board approval.

Contract Administration

The Executive Director shall be responsible for ensuring contractors perform in accordance with contract terms and conditions.

Contract administration activities may include:

- Monitoring deliverables;

- Reviewing invoices;
- Verifying services provided;
- Monitoring timelines;
- Reviewing performance; and
- Maintaining contract documentation.

Procurement Documentation

Procurement files shall contain documentation sufficient to support the procurement process and vendor selection.

Documentation may include:

- Procurement Request Forms;
- Quotations;
- Bid documents;
- Evaluation materials;
- Sole source justifications;
- SAM.gov verification;
- Purchase orders;
- Contracts;
- Receiving documentation;
- Invoices;
- Proof of payment; and
- Approval documentation.

Procurement records shall be maintained in accordance with the Records Retention section of this manual.

Ethics and Conflicts of Interest

All procurement activities shall comply with the Ethics and Conflict of Interest requirements contained in Section 7 of this manual.

Employees, Board members, contractors, consultants, agents, and volunteers involved in procurement activities shall avoid actual, potential, and perceived conflicts of interest and shall disclose conflicts as required by school policy.

SECTION 7 - ETHICS AND CONFLICTS OF INTEREST

Purpose

Strong Start Academy Elementary School ("SSAES") is committed to conducting its affairs in a manner that promotes public confidence, accountability, integrity, and ethical decision-making. The purpose of this policy is to protect the interests of SSAES when contemplating entering into transactions, agreements, procurements, personnel actions, or other arrangements that might result in an actual or perceived conflict of interest.

This policy is intended to supplement, but not replace, any applicable federal and state laws governing conflicts of interest, ethics, procurement, and public service. SSAES recognizes that conflicts of interest can interfere with principles of fairness and impartial decision-making and may undermine public trust in the School and its Governing Board.

This policy applies to all Governing Board members, officers, employees, contractors, consultants, agents, volunteers, committee members, and any other individuals acting on behalf of SSAES.

Ethical Standards

All individuals acting on behalf of SSAES shall:

- Act in the best interests of the School and its students;
- Conduct themselves with honesty, integrity, fairness, and professionalism;
- Avoid activities that create actual or apparent conflicts of interest;
- Comply with all applicable federal, state, and local laws and regulations;
- Protect confidential information obtained through their position;
- Use School resources only for authorized purposes;
- Avoid actions that could impair independent judgment or create the appearance of impropriety; and
- Conduct all financial and business activities in a manner that safeguards public trust.

Board members shall comply with the SSAES Code of Ethics and all Board-approved governance policies.

Definitions

Financial Interest

A person has a Financial Interest if the person has, directly or indirectly, through business, investment, compensation arrangement, or family relationship:

- An ownership or investment interest in any entity with which SSAES has a transaction or arrangement;
- A compensation arrangement with SSAES or with any entity or individual with which SSAES has a transaction or arrangement; or
- A potential ownership, investment, or compensation arrangement with any entity or individual with which SSAES is negotiating a transaction or arrangement.

Compensation includes direct and indirect remuneration as well as gifts, favors, benefits, or other items of value that are not insubstantial.

A Financial Interest is not necessarily a conflict of interest. A conflict of interest exists when the Governing Board or other authorized decision-making body determines that a Financial Interest could impair, influence, or appear to influence independent judgment.

Interested Person

An Interested Person is any officer, director, employee, committee member, agent, consultant, contractor, volunteer, or other individual acting on behalf of SSAES who has a direct or indirect Financial Interest.

Relative

Relationships within the third degree of consanguinity or affinity include:

- A spouse, child, parent, sibling, half-sibling, or step-relative in the same relationship;
- The spouse of a person's child, parent, sibling, half-sibling, or step-relative;
- In-laws, aunt, uncle, niece, nephew, grandparent, grandchild, or first cousin; and
- Any other person sharing the same residence who is generally regarded as a member of the family.

Immediate Family

For purposes of federal grants and procurement activities, immediate family includes individuals related by blood, marriage, domestic partnership, or adoption, including:

- Spouse;
- Parent or stepparent;
- Child or stepchild;
- Brother, sister, stepbrother, or stepsister;
- Grandparent;
- Grandchild; and
- In-laws.

Personnel Action

Personnel actions include, but are not limited to:

- Hiring;
- Promotion;
- Compensation decisions;
- Performance evaluations;
- Disciplinary actions;
- Leave approvals;
- Work assignments;
- Professional development opportunities; and
- Other employment-related decisions.

Disclosure Requirements

In connection with any actual, potential, or perceived conflict of interest, an Interested Person shall promptly disclose the existence of the Financial Interest and all material facts to the appropriate supervisor, Executive Director, Governing Board, or committee responsible for considering the matter.

Disclosure shall occur before any discussion, recommendation, approval, vote, procurement decision, personnel action, or other action involving the potential conflict.

The disclosure shall be documented in meeting minutes, procurement records, personnel files, conflict disclosure forms, or other appropriate records.

Conflict Resolution Procedures

An Interested Person shall disclose a potential conflict of interest at the earliest opportunity.

After disclosure:

• The Interested Person may provide factual information regarding the matter when requested;

• The Interested Person shall not participate in deliberations, recommendations, approvals, evaluations, negotiations, or votes involving the matter when a conflict exists;

• The remaining decision-makers shall determine whether a conflict of interest exists and what actions are necessary to protect the integrity of the decision-making process; and

• The determination and resulting actions shall be documented.

When appropriate, legal counsel may be consulted regarding conflict of interest determinations.

Federal Procurement Conflicts of Interest

No employee, officer, agent, consultant, contractor, Governing Board member, committee member, or other individual participating in the administration of federal funds shall participate in the selection, award, or administration of a contract supported by a federal award if he or she has a real or apparent conflict of interest.

A conflict of interest exists when the individual, any member of the individual's immediate family, business partner, or an organization that employs or is about to employ any of the parties has a financial or other interest in or may receive a tangible personal benefit from a firm considered for a contract.

No covered individual shall:

- Participate in decisions involving contracts, subcontracts, or agreements from which they may derive a financial benefit;
- Participate in decisions involving contracts, subcontracts, or agreements from which an immediate family member may derive a financial benefit;
- Use confidential information obtained through SSAES employment or service for personal gain; or
- Influence procurement decisions for personal benefit.

These restrictions shall apply during the individual's tenure with SSAES and for one (1) year thereafter with respect to matters in which the individual participated personally and substantially.

Gifts, Gratuities, and Favors

Employees, officers, agents, contractors, consultants, and Governing Board members shall neither solicit nor accept gratuities, favors, gifts, entertainment, loans, services, discounts, or anything of monetary value from vendors, contractors, subcontractors, consultants, or parties seeking to do business with SSAES.

Exceptions may be permitted only when allowed by applicable Nevada ethics laws and when the item is of nominal value and unlikely to influence decision-making.

Any questions regarding acceptance of gifts or benefits shall be referred to the Executive Director, Governing Board President, or legal counsel before acceptance.

Nepotism and Family Relationships

SSAES recognizes that personnel decisions must be based upon qualifications, merit, and the best interests of the School.

Relatives of current Governing Board members, committee members, administrators, supervisors, or employees may be employed by SSAES only when permitted by applicable law and Board policy.

No employee shall directly supervise a relative.

No employee, administrator, supervisor, or Board member shall participate in personnel actions involving a relative.

The provisions of this section are intended to be consistent with and in addition to applicable Nevada laws governing nepotism and ethics.

Annual Certification

All Governing Board members shall annually certify that they:

- Have received a copy of this policy;
- Have read and understand the policy;
- Agree to comply with the policy;
- Have disclosed any known conflicts of interest; and
- Understand their continuing obligation to disclose actual, potential, or perceived conflicts of interest.

SSAES may require annual certifications from employees, contractors, consultants, committee members, and other individuals as determined by the Executive Director or Governing Board.

Violations and Corrective Actions

If SSAES has reason to believe that an individual has failed to disclose an actual, potential, or perceived conflict of interest, the individual shall be informed of the basis for the concern and provided an opportunity to explain.

After review and investigation, SSAES may take corrective action, including but not limited to:

- Removal from participation in the matter;
- Cancellation or modification of the transaction or agreement;
- Additional monitoring or oversight;

- Disciplinary action;
- Termination of employment or service;
- Referral to legal counsel;
- Notification to the State Public Charter School Authority, granting agencies, or other oversight entities; and
- Referral to the Nevada Commission on Ethics or other appropriate authorities.

Corrective actions shall be proportional to the nature and severity of the violation.

Documentation and Record Retention

Conflict disclosures, certifications, recusals, determinations, procurement records, meeting minutes, and related documentation shall be maintained in accordance with the Records Retention section of this manual and applicable federal and state requirements.

SSAES shall maintain sufficient documentation to demonstrate compliance with this policy and applicable ethics, procurement, and grant requirements.

SECTION 8 - ACCOUNTS PAYABLE

Purpose

The purpose of this section is to establish uniform procedures for the review, approval, processing, payment, and recording of obligations incurred by Strong Start Academy Elementary School ("SSAES"). These procedures are designed to ensure that expenditures are properly authorized, adequately documented, accurately recorded, compliant with applicable laws and regulations, and supported by sufficient internal controls to safeguard public funds.

Accounts payable activities shall be conducted in accordance with the School's procurement policies, internal controls, approval authority matrix, federal grant requirements, and applicable state and federal laws.

Accounts Payable Standards

SSAES shall maintain accounts payable procedures designed to ensure that:

- Expenditures are properly authorized prior to commitment;
- Goods and services are received before payment is issued;
- Payments are supported by adequate documentation;
- Payments are accurately recorded in the accounting records;
- Duties are appropriately segregated whenever practicable;
- Expenditures are charged to the appropriate funding source;
- Payments comply with applicable procurement requirements; and
- Financial records accurately reflect all liabilities and expenditures.

No payment shall be made unless sufficient documentation exists to support the expenditure and demonstrate compliance with School policies and procedures.

Purchase Orders and Requisitions

No purchase shall be authorized unless covered by an approved purchase order when required under the School's Procurement Policy.

No bills shall be approved for payment unless purchases are made in accordance with approved purchasing procedures.

Prior to authorizing a purchase, SSAES shall verify:

- Availability of budgeted funds;
- Compliance with procurement requirements;
- Appropriate approval authority;
- Funding source eligibility; and

- Compliance with grant requirements, when applicable.

Purchase orders, contracts, quotes, bids, approvals, and supporting documentation shall be maintained as part of the accounts payable record.

Receipt and Verification of Goods and Services

The procurement process shall not be considered complete until goods or services have been received and verified.

Upon receipt of goods or completion of services:

- Goods shall be inspected to ensure they are in acceptable condition;
- Quantities shall be verified;
- Items received shall be compared to the purchase order, invoice, packing slip, contract, or other supporting documentation;
- Any discrepancies shall be investigated and resolved prior to payment; and
- Receipt of goods or services shall be documented.

The Office Manager, designated receiving employee, or other authorized individual shall verify receipt of goods and services prior to payment processing.

Invoices shall not be approved for payment until receipt of goods or satisfactory completion of services has been verified.

Invoice Processing

All invoices shall be submitted to the Office Manager for review and processing.

Invoices shall be reviewed to ensure:

- The vendor information is accurate;
- The invoice relates to an approved purchase;
- The goods or services have been received;
- The invoice amount is accurate;
- The invoice has not previously been paid;
- Applicable approvals have been obtained; and
- Adequate supporting documentation is attached.

Supporting documentation may include:

- Purchase requisitions;
- Purchase orders;
- Contracts;
- Quotes or bids;

- Packing slips;
- Receiving documentation;
- Invoices;
- Receipts;
- Approval forms; and
- Other supporting records.

Invoices that are incomplete, inaccurate, unsupported, or inconsistent with approved purchasing documentation shall be returned for correction prior to payment.

Payment Authorization

Payments shall be authorized in accordance with the School's Approval Authority Matrix and applicable procurement requirements.

Prior to payment, expenditures shall be reviewed to ensure:

- The expenditure is allowable;
- The expenditure is within budget;
- Procurement requirements have been satisfied;
- Supporting documentation is complete;
- Appropriate approvals have been obtained; and
- The expenditure serves a legitimate School purpose.

Payment authorization shall be documented and retained with the payment record.

No employee shall authorize payment for an expenditure in which they have a conflict of interest.

Payment Processing

The Executive Director shall review bills due and payable for the purchase of supplies, materials, equipment, services, and other authorized expenditures.

Payment shall be authorized against invoices properly supported by approved purchase orders, contracts, receiving documentation, and other supporting records.

All claims for payment from SSAES funds shall be processed through the School's accounting system and back-office service provider.

Payments may be made by:

- Check;
- Electronic Funds Transfer (EFT);
- Automated Clearing House (ACH) transaction;

- Wire transfer;
- Purchasing card, when authorized; or
- Other approved payment methods.

All checks shall be assigned sequential numbers automatically upon generation through the accounting system.

Cash receipts shall not be used to pay vendors directly.

Under no circumstances shall School employees make payments outside of approved accounts payable procedures.

Vendor Payments

Vendor payments shall be made only after:

- Receipt and verification of goods or services;
- Review of supporting documentation;
- Confirmation of available funding;
- Verification of required approvals; and
- Compliance with procurement requirements.

The School shall make reasonable efforts to pay vendors in accordance with contractual obligations and established payment terms.

Vendor statements may be reviewed periodically to identify outstanding obligations, duplicate payments, credits, or discrepancies.

Discrepancies shall be investigated and resolved promptly.

Segregation of Duties

To the greatest extent practicable, there shall be proper separation of duties between:

- The person who requests a purchase;
- The person who approves a purchase;
- The person who receives goods or services;
- The person who processes invoices;
- The person who authorizes payment;
- The person who prepares bank reconciliations; and
- The person who reviews financial reports.

Specifically:

- School personnel initiating purchases shall not be solely responsible for payment approval;
- The Office Manager shall process invoices and maintain supporting documentation;
- The Executive Director shall authorize payments within approved authority levels;
- The back-office service provider shall process payments through the accounting system;
- Bank reconciliations shall be prepared by the back-office service provider; and
- Financial reports and reconciliations shall be reviewed by the Executive Director.

When staffing limitations prevent complete segregation of duties, compensating controls shall be implemented, including supervisory review, independent verification, and increased monitoring.

Grant-Funded Expenditures

Accounts payable transactions charged to federal, state, or other grant programs shall comply with:

- Grant award requirements;
- Uniform Guidance (2 CFR Part 200);
- School procurement procedures;
- Allowability of Costs requirements;
- Documentation requirements; and
- Applicable grant budgets.
- Prior to payment, grant-funded expenditures shall be reviewed to ensure:
- The expenditure is allowable;
- The expenditure is allocable to the grant;
- The expenditure is reasonable and necessary;
- The expenditure is properly approved; and
- Required documentation is maintained.

Additional requirements for grant-funded expenditures are addressed in Section 9 – Allowability of Costs.

Monitoring and Reconciliations

The Executive Director shall be responsible for monitoring accounts payable activities to ensure compliance with School policies and procedures.

Monitoring activities may include:

- Review of unpaid invoices;
- Review of vendor statements;

- Budget-to-actual expenditure reviews;
- Review of payment reports;
- Verification of supporting documentation;
- Review of grant expenditures; and
- Other procedures necessary to ensure accurate financial reporting.

Outstanding liabilities shall be reviewed periodically to ensure obligations are properly recorded and paid in a timely manner.

Documentation and Record Retention

Documentation supporting accounts payable transactions may include:

- Purchase requisitions;
- Purchase orders;
- Contracts;
- Quotes and bids;
- Receiving reports;
- Packing slips;
- Invoices;
- Receipts;
- Payment approvals;
- Check registers;
- ACH or EFT confirmations;
- Vendor statements;
- Grant reimbursement records; and
- Other supporting documentation.

Records related to accounts payable shall be maintained in accordance with Section 12 – Records Retention and applicable federal and state requirements.

Supporting documentation shall be retained in sufficient detail to demonstrate compliance with procurement requirements, internal controls, grant requirements, audit standards, and financial reporting requirements.

SECTION 9 - FEDERAL GRANT MANAGEMENT

Purpose

The purpose of this section is to establish procedures for the administration, management, monitoring, accounting, and oversight of federal grant funds received by Strong Start Academy Elementary School ("SSAES"). The School shall maintain systems and procedures designed to ensure that all federal funds are expended in accordance with applicable federal statutes, regulations, grant award requirements, and School policies and procedures.

Federal grants shall be administered in a manner that promotes accountability, transparency, fiscal responsibility, and compliance with all applicable requirements.

Strong Start Academy shall maintain records and accounts to ensure full accounting of all federal grant funds received and expended in connection with each grant program and make such records available for monitoring activities, performance reviews, risk assessments, and fiscal audits. The School's financial management system, including records documenting compliance with federal statutes, regulations, and the terms and conditions of federal awards, shall permit the preparation of required reports and the tracing of funds to a level of expenditure sufficient to demonstrate that funds have been used according to applicable federal statutes, regulations, and award requirements.

Federal Grant Administration

Strong Start Academy shall maintain records and accounts to ensure full accounting of all federal grant funds received and expended in connection with each grant program and make such records available for monitoring activities, performance reviews, risk assessments, and fiscal audits.

The School's financial management system shall:

- Permit the preparation of reports required by general and program-specific grant requirements;
- Identify all federal awards received and expended;
- Identify expenditures by grant program and funding source;
- Trace funds to a level of expenditure adequate to establish that funds have been used according to applicable federal requirements; and
- Support reimbursement requests and financial reporting.

Roles and Responsibilities

Governing Board

The Governing Board shall:

- Approve grant applications when required;

- Approve grant-funded budgets when required;
- Monitor grant performance through regular financial reporting;
- Review significant grant compliance matters; and
- Ensure appropriate fiscal oversight of federal programs.

Executive Director

The Executive Director shall:

- Oversee administration of all federal grants;
- Ensure compliance with grant requirements;
- Review and approve grant expenditures;
- Monitor grant budgets and performance;
- Ensure implementation of required internal controls;
- Oversee corrective actions resulting from audits or monitoring reviews; and
- Ensure all grant activities align with approved program objectives.

Office Manager

The Office Manager shall:

- Maintain grant records and supporting documentation;
- Assist with budget monitoring;
- Maintain financial records associated with federal grants;
- Support reimbursement requests and financial reporting; and
- Maintain grant files in accordance with School record retention requirements.

Back-Office Service Provider

The back-office service provider shall:

- Maintain accounting records related to grant expenditures;
- Assist with financial reporting;
- Support reimbursement requests;
- Maintain expenditure records; and
- Assist with audit preparation and grant monitoring activities.

Internal Controls Over Federal Funds

Federal grant funds shall be subject to the internal control requirements established throughout this manual.

Strong Start Academy shall maintain effective internal controls designed to provide reasonable assurance that:

- Federal funds are used only for authorized purposes;

- Expenditures are properly approved;
- Expenditures are adequately documented;
- Assets are safeguarded;
- Financial reporting is accurate;
- Grant requirements are satisfied; and
- Fraud, waste, and abuse are prevented or detected in a timely manner.

The School shall comply with the Internal Controls requirements established in Section 3 of this manual.

Grant Budget Management

Federal expenditures shall be monitored against approved grant budgets.

The School shall identify all federal awards received and expended in its accounting records. Federal program identification shall include, when applicable, the federal program title, Assistance Listing Number (ALN), award number, federal agency, pass-through entity, and fiscal year.

Prior to obligating or expending grant funds, the School shall verify:

- Funding availability;
- Budget availability;
- Programmatic necessity;
- Allowability of the expenditure;
- Compliance with procurement requirements; and
- Compliance with grant-specific requirements.

Grant expenditures shall not exceed approved budget amounts without appropriate authorization and, when required, prior approval from the grantor.

Federal Grant Expenditures

All expenditures charged to federal grants shall:

- Be necessary and reasonable for performance of the grant;
- Be allocable to the grant;
- Be adequately documented;
- Be approved in accordance with School policies;
- Be consistent with approved grant budgets; and
- Comply with Uniform Guidance and grant-specific requirements.

Additional requirements regarding Allowability of Costs are addressed in Section 10 of this manual.

Procurement Using Federal Funds

Procurements funded with federal grants shall comply with:

- Section 6 – Procurement Systems;
- Section 7 – Ethics and Conflict of Interest;
- Section 8 – Accounts Payable;
- Uniform Guidance procurement requirements; and
- Applicable grant award conditions.
- All procurement records shall be maintained in sufficient detail to document:
- Procurement method;
- Vendor selection;
- Cost or price analysis, when required;
- Contract award;
- Receipt of goods or services; and
- Payment.

Grant Reimbursement Requests

Requests for reimbursement shall be supported by documentation sufficient to demonstrate that:

- Expenditures were incurred;
- Expenditures were paid or payable;
- Expenditures are allowable under the grant;
- Expenditures comply with approved grant budgets; and
- Required supporting documentation is maintained.

Supporting documentation may include:

- Purchase orders;
- Invoices;
- Receipts;
- Payroll records;
- Time and Effort documentation;
- Contracts;
- Travel documentation;
- Inventory records; and
- Other grant-specific documentation.

Grant Records and Files

The Office Manager, or designee, shall maintain complete records for each federal grant program.

Grant files may include:

- Grant applications and narratives;
- Award letters;
- Approved budgets;
- Budget amendments;
- Reimbursement requests;
- Purchase orders;
- Contracts;
- Quotes and bids;
- Invoices;
- Receipts;
- Payroll records;
- Time and Effort documentation;
- Inventory records;
- Monitoring reports;
- Audit records;
- Corrective action plans; and
- Other supporting documentation.

Whenever practical, records shall be maintained by grant program and fiscal year to facilitate monitoring, audits, reimbursement requests, and grant closeout activities.

Grant Monitoring

The Executive Director and Office Manager shall monitor grant activities throughout the grant period.

Monitoring activities may include:

- Budget reviews;
- Expenditure reviews;
- Reimbursement reviews;
- Internal control reviews;
- Inventory reviews;
- Procurement reviews;
- Programmatic reviews;
- Audit preparation; and
- Corrective action monitoring.

Any identified deficiencies shall be addressed promptly through corrective actions and additional monitoring.

Grant Closeout

At the conclusion of each grant, the School shall complete all required closeout activities, including:

- Submission of final financial reports;
- Submission of final program reports;
- Reconciliation of grant expenditures;
- Inventory review and disposition, when applicable;
- Resolution of outstanding obligations; and
- Retention of all required records.

Grant records shall be maintained in accordance with Section 15 – Records Retention.

Monitoring Reviews and Audits

Strong Start Academy shall cooperate fully with federal agencies, pass-through entities, auditors, and monitoring personnel.

The School shall provide timely access to:

- Financial records;
- Supporting documentation;
- Procurement records;
- Payroll records;
- Time and Effort records;
- Inventory records;
- Grant files; and
- Other records necessary to verify compliance.

Any findings resulting from audits or monitoring reviews shall be addressed in accordance with Section 16 – Audits and Audit Resolution.

Documentation and Record Retention

Documentation supporting federal grant administration may include:

- Grant applications;
- Grant award notifications;
- Approved budgets;
- Financial reports;
- Reimbursement requests;
- Procurement records;
- Payroll records;
- Time and Effort records;
- Contracts;
- Inventory records;
- Monitoring reports;
- Audit reports;
- Corrective action plans; and

- Other supporting documentation.

All records shall be maintained in accordance with Section 15 – Records Retention and applicable federal requirements.

SECTION 10 - ALLOWABILITY OF COSTS

Purpose

The purpose of this section is to establish standards and procedures for determining the allowability of expenditures charged to federal awards and other restricted funding sources received by Strong Start Academy Elementary School ("SSAES"). All expenditures charged to federal awards shall comply with applicable federal statutes, regulations, grant requirements, Uniform Guidance (2 CFR Part 200), School policies and procedures, and any applicable state requirements.

The School shall ensure that all expenditures charged to federal awards are reasonable, necessary, allocable, consistently treated, adequately documented, and otherwise allowable under applicable federal requirements.

General Allowability Standards

The School under the direction of the Governing Board shall comply with all requirements under federal grants and awards as approved by the Governing Board.

Prior to charging any expenditure to a federal award, SSAES shall determine that the cost is:

- Necessary for the performance of the federal award;
- Reasonable for the goods or services obtained;
- Allocable to the federal award;
- Authorized and not prohibited under federal, state, or local laws or regulations;
- Consistent with School policies and procedures that apply uniformly to both federally financed and other activities;
- Accorded consistent treatment;
- Determined in accordance with generally accepted accounting principles (GAAP);
- Not included as a cost or used to meet cost-sharing or matching requirements of another federally financed program unless specifically authorized; and
- Adequately documented.

Reasonable Costs

A cost is reasonable if, in its nature and amount, it does not exceed what a prudent person would incur under the circumstances prevailing at the time the decision was made to incur the cost.

In determining reasonableness, consideration shall be given to:

- Whether the cost is generally recognized as ordinary and necessary for operation of the School or performance of the federal award;
- Market prices for comparable goods or services;

- Sound business practices;
- Compliance with applicable laws and regulations; and
- Whether the individuals involved acted with prudence and responsibility.

Allocable Costs

A cost is allocable to a federal award if the goods or services involved are chargeable or assignable to that award in accordance with the relative benefits received.

Costs charged to federal awards shall be supported by documentation demonstrating the relationship between the expenditure and the objectives of the federal program.

Consistent Treatment of Costs

A cost may not be assigned to a federal award as a direct cost if another cost incurred for the same purpose under similar circumstances has been allocated as an indirect cost.

SSAES shall apply accounting treatment consistently across all funding sources to ensure compliance with Uniform Guidance and prevent duplicate charging of costs.

Adequate Documentation

All expenditures charged to federal awards shall be supported by sufficient documentation to demonstrate allowability, approval, receipt of goods or services, and compliance with applicable grant requirements.

Documentation requirements are outlined throughout this section and elsewhere in this manual.

Supplement, Not Supplant

Federal funds shall be used to supplement the educational programs and services provided by Strong Start Academy Elementary School ("SSAES") and shall not be used to supplant, or replace, state, local, or other funds that would otherwise be available to support the same activities.

SSAES shall ensure that federal funds are used only to provide services, programs, activities, personnel, or materials that are in addition to those that would otherwise be funded through state, local, or other non-federal resources.

Prior to obligating or expending federal funds, the School shall evaluate whether:

- The expenditure is required under state or local law;
- The expenditure was previously supported with state or local funds;
- The expenditure is necessary to meet the objectives of the federal program;
- The expenditure provides supplemental services, materials, personnel, or activities beyond the basic educational program; and

- The expenditure is consistent with the approved federal grant application and budget.

When federal funds are used to support personnel costs, programs, services, equipment, supplies, professional development, travel, or other expenditures, the School shall maintain documentation sufficient to demonstrate that the expenditure supplements rather than supplants existing state or local funding.

The Executive Director shall be responsible for reviewing proposed federal expenditures to ensure compliance with supplement, not supplant requirements. Documentation supporting these determinations shall be maintained in accordance with the Records Retention requirements of this manual.

Any questions regarding supplement, not supplant requirements shall be reviewed prior to expenditure of federal funds. When necessary, the School may seek guidance from the grantor agency, legal counsel, or other qualified professionals to ensure compliance with applicable federal requirements.

Failure to comply with supplement, not supplant requirements may result in repayment of grant funds, audit findings, corrective actions, or other sanctions imposed by the grantor agency.

Payroll Costs

Compensation for personal services, including salaries, wages, and related payroll costs, may be charged to federal awards only to the extent that such costs are reasonable, necessary, allocable, adequately documented, and consistent with the compensation policies and practices of Strong Start Academy Elementary School ("SSAES").

Compensation costs charged to federal awards shall:

- Be supported by approved job descriptions and assigned duties;
- Be consistent with compensation paid for similar work performed under non-federal funding sources;
- Be supported by payroll records maintained in accordance with School policies and applicable federal requirements;
- Be based upon work actually performed;
- Be consistent with approved employment agreements, salary schedules, Board-approved compensation plans, or other authorized compensation practices; and
- Comply with all applicable federal, state, and local laws and regulations.

Payroll expenditures charged to federal awards may include:

- Salaries and wages;
- Employer-paid payroll taxes;
- Retirement contributions;
- Health and welfare benefits;

- Approved fringe benefits; and
- Other allowable compensation-related costs.

The School shall maintain documentation sufficient to support all payroll expenditures charged to federal awards.

Documentation may include:

- Billing spreadsheets;
- Payroll registers with salaries and benefits clearly identified;
- Employment contracts or agreements, when applicable;
- Personnel action forms;
- Payroll reports;
- Time and Effort documentation, when required;
- Benefit allocation records; and
- Other supporting documentation necessary to demonstrate allowability.

Payroll costs shall be reviewed periodically to ensure:

- Compensation is charged to the appropriate funding source;
- Salary allocations accurately reflect employee assignments;
- Benefits are allocated consistently;
- Expenditures remain within approved budgets; and
- Documentation is complete and accurate.

The Executive Director shall oversee payroll expenditures charged to federal awards. The Office Manager and back-office service provider shall maintain payroll records and supporting documentation necessary to support reimbursement requests, monitoring activities, and audits.

Additional requirements regarding employee certifications, personnel activity reporting, and salary allocations are addressed in the Time and Effort subsection of this section.

Time and Effort

Strong Start Academy Elementary School ("SSAES") shall maintain documentation supporting compensation charges to federal awards in accordance with Uniform Guidance and applicable federal program requirements.

Time and Effort documentation shall be used to demonstrate that salaries, wages, and related compensation charged to federal awards accurately reflect the work performed by employees.

All Time and Effort records shall:

- Be supported by records that accurately reflect the work performed;
- Reasonably reflect the total activity for which the employee is compensated;

- Encompass all activities performed by the employee, whether federally funded or non-federally funded;
- Comply with established accounting and internal control procedures; and
- Be maintained in accordance with the Records Retention requirements of this manual.

Single Cost Objective

Employees who work solely on a single federal award or cost objective may complete a Semi-Annual Certification.

The certification shall:

- Be prepared at least semi-annually;
- State that the employee worked solely on the identified federal program or cost objective during the certification period;
- Be signed by the employee or a supervisor with first-hand knowledge of the employee's work activities; and
- Be maintained as supporting documentation for payroll expenditures charged to the federal award.

Multiple Cost Objectives

Employees whose salaries are charged to multiple funding sources, multiple federal programs, or a combination of federal and non-federal activities shall maintain documentation supporting the distribution of their work activities.

Such documentation may include Personnel Activity Reports (PARs), electronic certifications, approved time distribution records, or other documentation permitted by applicable federal requirements.

Documentation shall:

- Reflect an after-the-fact distribution of actual activities performed;
- Account for the total compensated activity of the employee;
- Be completed at least monthly or as otherwise required by applicable grant requirements;
- Coincide with one or more payroll periods; and
- Be signed or certified by the employee.

Salary Allocations

Budget estimates or staffing plans may be used for interim accounting purposes provided that:

- The estimates produce reasonable approximations of the activity actually performed;
- Significant changes in work assignments are identified and adjusted timely;
- Payroll charges are reconciled periodically to actual work performed; and

- Necessary adjustments are made when actual effort differs from estimated effort.

Required Documentation

Documentation supporting payroll expenditures charged to federal awards may include:

- Billing spreadsheets;
- Payroll registers with salaries and benefits clearly identified;
- Employee timesheets;
- Semi-Annual Certifications;
- Personnel Activity Reports (PARs);
- Time distribution records;
- Employee schedules;
- Student sign-in sheets for tutoring or supplemental instructional programs;
- Supervisor certifications;
- Payroll reports; and
- Other supporting documentation required by the grant program.

Tutoring and Supplemental Programs

- When payroll costs are charged to federal grants for tutoring, intervention, extended learning, summer programs, or other supplemental instructional services, supporting documentation shall include:
- Student sign-in sheets;
- Employee timesheets;
- Program schedules;
- Payroll documentation; and
- Evidence that services were provided.

Review and Monitoring

The Executive Director, Office Manager, and back-office service provider shall periodically review Time and Effort documentation to ensure:

- Payroll costs are charged appropriately;
- Salary allocations remain accurate;
- Required documentation is maintained;
- Adjustments are made when necessary; and
- Federal requirements are satisfied.

Failure to maintain adequate Time and Effort documentation may result in questioned costs, repayment of grant funds, audit findings, corrective actions, or other actions required by the granting agency.

Health and Welfare Costs

Strong Start Academy Elementary School ("SSAES") is committed to providing a safe, healthy, and productive work environment for all employees. In accordance with 2 CFR §200.437, costs incurred for improving working conditions, employer-employee relations, employee health, employee safety, and employee performance may be allowable when such costs are reasonable, necessary, properly documented, and consistently applied across all School activities.

Health and welfare costs shall be administered in a manner that supports employee well-being, promotes workplace safety, improves organizational effectiveness, and complies with applicable federal and state requirements.

Applicability

This policy applies to all School employees and to all health and welfare costs charged to federal, state, local, or other funding sources.

All health and welfare costs shall:

- Be reasonable and necessary for School operations;
- Be consistently applied across all benefiting activities;
- Be properly authorized and documented;
- Comply with applicable federal and state requirements;
- Comply with Occupational Safety and Health Administration (OSHA) requirements, when applicable; and
- Be subject to the School's internal control procedures.

Allowable Health and Welfare Costs

Allowable health and welfare costs may include, but are not limited to:

- Employee wellness programs;
- Health screenings and wellness initiatives;
- Employee assistance programs;
- Stress management and mental health support programs;
- Workplace safety programs;
- Safety training and emergency preparedness training;
- Personal protective equipment not directly allocable to a specific project;
- Ergonomic assessments;
- Employee recognition programs that are not entertainment in nature;
- Internal communications designed to improve employee morale and efficiency;
- Food service operations or employee food facilities, when allowable under applicable federal requirements; and

- Other activities designed to improve working conditions, employee health, employee safety, employer-employee relations, or employee performance.

Allocation of Health and Welfare Costs

Health and welfare costs shall be allocated equitably among benefiting programs and activities.

When health and welfare costs are included in the School's indirect cost pool, such costs shall be allocated consistently across all federal and non-federal programs using the approved indirect cost methodology.

If a health and welfare cost is directly charged to a federal award, the School shall maintain documentation demonstrating:

- A direct benefit to the federal program;
- The methodology used to allocate the cost;
- That the cost is not also included in any indirect cost pool; and
- Compliance with applicable federal cost principles.

Responsibilities

The Executive Director shall be responsible for:

- Overall oversight of employee health and welfare programs;
- Approval of health and welfare expenditures;
- Ensuring compliance with applicable federal and state requirements; and
- Reviewing health and welfare activities for consistency and reasonableness.

The Office Manager shall be responsible for:

- Maintaining health and welfare documentation;
- Processing approved expenditures;
- Maintaining financial records related to health and welfare activities;
- Assisting with allocation and reporting requirements;
- Maintaining records supporting expenditures and participation; and
- Supporting monitoring and audit activities.

Employee Responsibilities

Employees shall:

- Follow established workplace safety procedures;
- Participate in required safety training;
- Report workplace hazards, injuries, or unsafe conditions promptly;
- Use safety equipment appropriately; and
- Support efforts to maintain a healthy and productive work environment.

Policy Communication and Training

Information regarding health and welfare programs, safety procedures, employee resources, and employee responsibilities shall be communicated through employee handbooks, staff meetings, new employee orientation, training programs, or other appropriate methods.

The School shall periodically review and update health and welfare practices to ensure continued effectiveness and compliance.

Documentation Requirements

Documentation supporting health and welfare costs may include:

- Invoices;
- Receipts;
- Contracts;
- Safety training records;
- Employee participation records;
- Wellness program documentation;
- Internal approvals;
- Financial reports;
- Cost allocation documentation;
- Payroll records used for allocation purposes;
- Internal control documentation; and
- Other supporting records necessary to demonstrate allowability and compliance.

All records shall be maintained in accordance with Section 12 – Records Retention and applicable federal and state requirements.

Internal Controls and Monitoring

Health and welfare expenditures shall be subject to the School's internal control procedures, approval requirements, procurement requirements, and monitoring activities.

The Executive Director and Office Manager shall periodically review health and welfare expenditures to ensure:

- Costs remain allowable;
- Costs are properly allocated;
- Documentation is maintained;
- Internal controls are functioning effectively; and
- Federal and state requirements are satisfied.

Any deficiencies identified through monitoring, audits, or reviews shall be addressed through corrective action and additional oversight, as necessary.

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Fringe Benefits

Strong Start Academy Elementary School ("SSAES") provides fringe benefits to eligible employees as part of its total compensation program. Fringe benefits are allowances and services provided in addition to regular salaries and wages and may include leave benefits, insurance programs, retirement contributions, and other Board-approved employee benefits.

In accordance with 2 CFR §200.431, fringe benefit costs charged to federal awards shall be reasonable, necessary, allowable, consistently applied, and properly documented. Fringe benefits shall be administered in accordance with applicable federal and state laws, employment agreements, Board-approved policies, and established School practices.

Eligibility and Applicability

Eligibility for fringe benefits shall be determined in accordance with School policies, employment status, employee agreements, benefit plan requirements, and applicable laws.

Benefit eligibility may vary based upon:

- Full-time or part-time employment status;
- Licensed or classified employment status;
- Length of service;
- Position classification;
- Benefit plan requirements; and
- Applicable federal and state requirements.

The School shall communicate benefit eligibility requirements to employees through employee handbooks, benefit summaries, enrollment materials, employment agreements, or other appropriate communications.

Types of Fringe Benefits

Fringe benefits offered by SSAES may include, but are not limited to:

- Health insurance;
- Dental insurance;
- Vision insurance;
- Life insurance;
- Retirement contributions, including Public Employees' Retirement System (PERS) contributions;
- Workers' compensation insurance;
- Unemployment insurance;
- Medicare contributions;
- Social Security contributions, when applicable;
- Sick leave;

- Personal leave;
- Vacation leave, if applicable;
- Holiday pay;
- Family and medical leave benefits;
- Military leave;
- Court leave;
- Administrative leave; and
- Other Board-approved employee benefit programs.

The School reserves the right to modify, amend, add, or discontinue fringe benefit programs as permitted by law and applicable agreements.

Benefit Enrollment and Changes

Eligible employees shall be provided opportunities to enroll in benefit programs during:

- New employee onboarding;
- Annual open enrollment periods;
- Qualifying life events; or
- Other enrollment periods authorized by the applicable benefit provider.

The Office Manager shall coordinate employee benefit enrollment, changes, terminations, and related documentation.

Employees are responsible for timely submission of enrollment forms, supporting documentation, and requests for benefit changes.

Leave Benefits

Leave benefits shall be administered in accordance with School policies, employee agreements, Board-approved personnel policies, and applicable state and federal laws.

The School shall maintain procedures addressing:

- Leave accrual rates;
- Leave usage requirements;
- Leave approval procedures;
- Leave carryover limitations, if applicable;
- Leave reporting requirements; and
- Payout of unused leave, when authorized.

Any payout of accrued leave shall be charged to the appropriate funding source and documented in accordance with applicable accounting and payroll procedures.

Accounting and Allocation of Fringe Benefit Costs

Fringe benefit costs shall be accounted for and allocated consistently across all funding sources.

Fringe benefit costs charged to federal awards shall:

- Be supported by payroll and accounting records;
- Be allocated using a reasonable methodology;
- Be charged in proportion to the employee's salary distribution, when applicable;
- Be consistently applied across federal and non-federal programs; and
- Comply with applicable federal cost principles.

The School shall maintain documentation supporting fringe benefit allocation methodologies and any fringe benefit rates utilized for budgeting, accounting, reimbursement requests, or reporting purposes.

Responsibilities

The Executive Director shall be responsible for:

- Overall oversight of fringe benefit programs;
- Approval of benefit-related policies and procedures;
- Monitoring compliance with applicable federal and state requirements; and
- Reviewing benefit practices for consistency and reasonableness.

The Office Manager shall be responsible for:

- Administering benefit enrollments and changes;
- Maintaining benefit records and supporting documentation;
- Processing employee benefit deductions;
- Coordinating with benefit providers;
- Maintaining required reports;
- Assisting with fringe benefit calculations and allocations;
- Maintaining records supporting PERS contributions and benefit payments; and
- Supporting monitoring, reporting, and audit activities.

The back-office service provider shall assist with:

- Payroll processing;
- Benefit-related accounting entries;
- Allocation of benefit costs;
- Financial reporting; and
- Audit support activities.

Documentation Requirements

Documentation supporting fringe benefit costs may include:

- Payroll records;
- Benefit enrollment forms;
- Benefit election forms;
- Insurance invoices;
- Benefit provider statements;
- PERS reports, including Forms 502 and 503, when applicable;
- Proof of payment for benefit costs;
- Leave accrual records;
- Leave usage records;
- Payroll allocation reports;
- Time and Effort records;
- Audit reports; and
- Other supporting documentation necessary to demonstrate allowability and compliance.

All benefit-related records shall be maintained in accordance with Section 15 – Records Retention and applicable federal and state requirements.

Internal Controls and Monitoring

Fringe benefit expenditures shall be subject to the School's internal control procedures, payroll controls, approval requirements, and monitoring activities.

The Executive Director, Office Manager, and back-office service provider shall periodically review fringe benefit costs to ensure:

- Costs are reasonable and allowable;
- Benefit costs are allocated appropriately;
- Documentation is complete and accurate;
- Employee deductions are processed correctly;
- Employer contributions are recorded accurately;
- Federal and state requirements are satisfied; and
- Internal controls are functioning effectively.

Any discrepancies, deficiencies, or compliance concerns identified through monitoring, audits, or reviews shall be investigated and addressed promptly through corrective action and additional oversight, as necessary.

Professional Development Costs

Strong Start Academy Elementary School ("SSAES") recognizes that ongoing professional development is essential to improving instructional quality, strengthening organizational effectiveness, supporting employee growth, and advancing student achievement.

Professional development costs charged to federal awards shall be reasonable, necessary, allocable, properly documented, and directly related to the goals and objectives of the applicable federal program.

Allowable professional development activities may include:

- Conferences;
- Workshops;
- Seminars;
- Training programs;
- Certifications;
- Continuing education courses;
- Curriculum implementation training;
- Instructional coaching;
- Leadership development activities;
- Compliance training; and
- Other approved professional learning activities that support School or program objectives.

Prior Approval

Professional development expenditures shall be approved in advance through established purchasing and approval procedures.

Prior to approving professional development expenditures, the School shall verify that:

- The activity supports School, program, or grant objectives;
- Funding is available;
- The expenditure is allowable under the funding source;
- The expenditure complies with grant requirements, when applicable; and
- Appropriate approvals have been obtained.

Federal Grant Requirements

When professional development costs are charged to federal awards, the School shall maintain documentation demonstrating:

- The relationship between the training activity and the objectives of the federal program;
- The benefit provided to the School, staff, or students;
- Compliance with grant requirements; and
- The allowability of the expenditure under applicable federal regulations.

The School shall maintain a written narrative or description explaining how the professional development activity supports improved instructional practices, organizational effectiveness,

student achievement, program implementation, compliance requirements, or other approved program objectives.

Required Documentation

Documentation supporting professional development expenditures may include:

- Billing spreadsheets;
- Purchase orders;
- Approved registration forms;
- Contracts or agreements with training providers;
- Paid invoices;
- Receipts;
- Proof of payment;
- Conference agendas;
- Training agendas;
- Presentation materials;
- Sign-in sheets;
- Attendance certificates;
- Travel documentation, when applicable;
- Written narratives describing the impact on student achievement, program implementation, or organizational goals; and
- Other supporting documentation necessary to demonstrate allowability and compliance.

Employee Attendance

Employees participating in professional development activities funded by the School shall:

- Attend the approved activity;
- Comply with School travel and reimbursement procedures, when applicable;
- Participate in required training sessions;
- Maintain documentation of attendance; and
- Provide evidence of completion when required.

Monitoring and Review

The Executive Director shall periodically review professional development expenditures to ensure:

- Activities align with School goals and grant objectives;
- Costs remain reasonable and allowable;
- Documentation is complete;
- Funding source requirements are satisfied; and
- Expected benefits are being achieved.

The Office Manager shall maintain documentation supporting professional development expenditures and ensure records are available for reimbursement requests, monitoring activities, and audits.

Record Retention

Professional development records shall be maintained in accordance with Section 15 – Records Retention and applicable federal and state requirements.

Documentation shall be retained in sufficient detail to support the allowability, approval, payment, attendance, and programmatic benefit of the expenditure.

Travel and Transportation Costs

Travel and transportation costs charged to federal awards shall be reasonable, necessary, allocable, properly documented, and directly related to the performance of the federal program or other approved School activity.

Travel expenditures shall be consistent with School policies and procedures and shall not exceed applicable federal, state, grantor, or funding source requirements.

Allowable Travel Costs

Allowable travel costs may include:

- Mileage reimbursement;
- Airfare;
- Lodging;
- Meals and incidental expenses;
- Ground transportation;
- Registration fees associated with approved professional development activities;
- Parking fees;
- Tolls; and
- Other reasonable and necessary travel-related expenses approved in advance.

Travel Authorization

Travel funded through federal awards or other School funds shall be approved in advance by the Executive Director or designee.

Prior to approving travel expenditures, the School shall verify:

- The travel serves a legitimate School or program purpose;
- Funding is available;
- The travel is allowable under the funding source;
- The anticipated costs are reasonable; and

- Appropriate approvals have been obtained.

Federal Travel Requirements

Travel costs charged to federal awards shall comply with applicable federal regulations, grant requirements, and funding restrictions.

When federal funds are used for travel expenditures, reimbursement rates shall not exceed applicable General Services Administration (GSA) rates unless otherwise authorized by law or grant requirements.

Travel costs shall be limited to those necessary for the performance of the federal program or approved School activity.

Required Documentation

Documentation supporting travel expenditures may include:

- School travel reimbursement forms;
- Travel authorization forms;
- Billing spreadsheets;
- GSA rate schedules, when applicable;
- Conference or training agendas;
- Registration confirmations;
- Itemized receipts;
- Lodging receipts;
- Transportation receipts;
- Mileage logs;
- Proof of payment;
- Attendance verification;
- Professional development documentation; and
- Other supporting documentation necessary to demonstrate allowability and compliance.

Reimbursement Procedures

Requests for reimbursement shall be submitted within timelines established by the School and shall include all required supporting documentation.

Reimbursement requests shall be reviewed to ensure:

- The expenditure was approved;
- The travel occurred;
- Documentation is complete;
- Costs are reasonable and allowable;
- Expenses are properly supported by receipts; and

- Funding source requirements have been satisfied.

Monitoring and Compliance

The Executive Director shall periodically review travel expenditures to ensure compliance with School policies, grant requirements, and applicable federal regulations.

The Office Manager shall maintain travel documentation and supporting records necessary for reimbursement requests, monitoring activities, audits, and grant reporting.

Record Retention

Travel records shall be maintained in accordance with Section 15 – Records Retention and applicable federal and state requirements.

Documentation shall be retained in sufficient detail to support the authorization, payment, reimbursement, attendance, and allowability of all travel expenditures.

SECTION 11 - INVENTORY MANAGEMENT

Purpose

The purpose of this section is to establish procedures for the acquisition, identification, safeguarding, inventory control, monitoring, and disposition of property and equipment owned by Strong Start Academy Elementary School ("SSAES"). Effective inventory management practices help ensure accountability for public assets, support accurate financial reporting, prevent loss or misuse of property, and comply with applicable federal, state, and local requirements.

SSAES shall maintain inventory records and internal controls sufficient to safeguard assets and provide reasonable assurance that equipment purchased with School funds is properly accounted for throughout its useful life.

Inventory Management Standards

The School shall maintain inventory management procedures designed to ensure that:

- Assets are properly identified and recorded;
- Equipment is safeguarded against loss, theft, damage, or misuse;
- Inventory records are accurate and current;
- Physical inventories are conducted periodically;
- Property purchased with federal funds is managed in accordance with applicable federal requirements;
- Disposals are properly authorized and documented; and
- Inventory records support financial reporting and audit requirements.

Inventory Procedure

- Approval for purchases is notated through email notification, or when needed by a vendor, on Purchase Order forms after verifying the funds are available through the Grant Management System (GMS); only items approved in the GMS will be considered for purchase. Specific funding sources must be identified prior to approval.
- Once an order or a signed Purchase Order is submitted to a vendor, the original order or PO and a copy of the invoice and packing slips are submitted to the Office Manager upon delivery. Records are stored in the office of the Office Manager, and electronically.
- Upon receipt of new items, the Office Manager, or the designated receiving staff, will inspect the inventory to ensure it is in good condition and that it matches the item specified on the purchase order and invoice. The invoice is delivered to the Office Manager who enters the information into accounting records.

Inventory Records

The School shall maintain an inventory system for tracking equipment and other assets requiring inventory control.

Inventory records shall include, as applicable:

1. Description of the asset;
2. Serial number, manufacturer number, model number, or other identifying information;
3. Acquisition date of purchase;
4. Federal funding source;
5. Assisted Listing Number (ALN)
6. Federal Award Identification Number (FAIN)
7. Unit cost;
8. Who holds Title;
9. Percent of federal participation;
10. Location/room number
11. Use and condition
12. Disposition information for lost/stolen equipment

Inventory records shall be maintained in a manner that allows the School to identify the location and status of assets at all times.

Inventory Identification

Equipment subject to inventory control shall be assigned a unique inventory identification number.

Inventory tags or other identifying methods shall be affixed to equipment whenever practical.

The inventory identification number shall correspond to the inventory records maintained by the School.

Receiving Equipment and Property

Upon receipt of equipment or property, School personnel shall verify:

- The items received match the purchase order, packing slip, invoice, or other supporting documentation;
- The equipment is in acceptable condition;
- Any serial numbers or identifying information are recorded;
- Inventory records are updated; and
- The equipment is assigned an inventory identification number, when required.

The procurement process shall not be considered complete until goods have been received, verified, and appropriately documented.

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Safeguarding Assets

All School property shall be safeguarded against loss, theft, damage, misuse, or unauthorized removal.

Safeguarding procedures may include:

- Inventory identification tags;
- Secure storage areas;
- Restricted access to equipment;
- Assignment of custodial responsibility;
- Monitoring of equipment use;
- Physical inventory counts; and
- Other reasonable security measures.

Employees shall be responsible for exercising reasonable care when using School property and shall immediately report lost, stolen, damaged, or missing items.

Federal Equipment Requirements

Equipment purchased in whole or in part with federal funds shall be managed in accordance with Uniform Guidance and applicable grant requirements.

For federally funded equipment, inventory records shall include:

- Federal program under which the equipment was acquired;
- Federal award identification information, when applicable;
- Percentage of federal participation in the acquisition cost;
- Acquisition date and cost;
- Location and condition of the equipment; and
- Ultimate disposition data, including date of disposal and sale price, when applicable.

The School shall maintain controls to ensure that federally funded equipment is used for authorized purposes and adequately safeguarded.

Physical Inventory

A physical inventory of equipment and controlled assets shall be conducted at least once every two years.

The physical inventory shall:

- Verify the existence of assets;
- Confirm inventory records are accurate;

- Verify asset locations;
- Identify missing, damaged, obsolete, or unusable items; and
- Reconcile inventory records to physical counts.

Any discrepancies identified during the inventory process shall be investigated and resolved promptly.

Inventory Reconciliation

Inventory records shall be reconciled periodically to physical inventory counts.

Discrepancies may include:

- Missing assets;
- Duplicate records;
- Incorrect locations;
- Damaged equipment;
- Obsolete equipment; or
- Recording errors.

Appropriate corrective action shall be taken when discrepancies are identified.

Disposition of Property

Equipment and property that are obsolete, damaged beyond repair, no longer needed, or otherwise unsuitable for continued use may be disposed of in accordance with School procedures and applicable legal requirements.

Prior to disposal, the School shall:

- Verify ownership of the asset;
- Determine whether any federal or grant requirements apply;
- Remove the asset from inventory records;
- Document the method of disposal; and
- Maintain records supporting the disposition.

Methods of disposal may include:

- Transfer;
- Trade-in;
- Sale;
- Donation;
- Recycling; or
- Disposal as waste when appropriate.

Disposition of federally funded equipment shall comply with applicable federal requirements.

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Lost, Stolen, or Damaged Property

Lost, stolen, or damaged property shall be reported immediately to the Executive Director.

The Executive Director shall:

- Review the circumstances;
- Determine whether further investigation is necessary;
- Implement corrective actions as appropriate; and
- Ensure inventory records are updated.

When warranted, incidents may be reported to law enforcement, insurance providers, grant agencies, or other appropriate authorities.

Responsibilities

The Executive Director shall be responsible for:

- Overall oversight of inventory management activities;
- Approval of asset disposals;
- Review of inventory discrepancies; and
- Ensuring compliance with applicable requirements.

The Office Manager shall be responsible for:

- Maintaining inventory records;
- Assigning inventory identification numbers;
- Coordinating physical inventories;
- Updating inventory records;
- Maintaining supporting documentation; and
- Assisting with inventory monitoring and audits.

School employees shall be responsible for safeguarding assets assigned to their custody and reporting any loss, theft, damage, or unauthorized use.

Monitoring and Compliance

Inventory management activities shall be periodically reviewed to ensure:

- Assets are properly recorded;
- Inventory records remain accurate;
- Equipment is safeguarded;
- Physical inventories are completed as required;
- Federal requirements are satisfied; and

- Internal controls are functioning effectively.

Any deficiencies identified through monitoring, audits, or reviews shall be addressed promptly through corrective action and additional oversight.

Documentation and Record Retention

Documentation supporting inventory management activities may include:

- Purchase orders;
- Invoices;
- Packing slips;
- Receiving reports;
- Inventory records;
- Physical inventory reports;
- Transfer records;
- Disposal records;
- Police reports, when applicable;
- Insurance claims, when applicable; and
- Other supporting documentation.

Inventory records shall be maintained in accordance with Section 12 – Records Retention and applicable federal and state requirements.

SECTION 12 - RECORDS RETENTION

Purpose

The purpose of this section is to establish procedures for the creation, maintenance, storage, retention, protection, retrieval, and disposal of records maintained by Strong Start Academy Elementary School ("SSAES"). Effective records management supports operational efficiency, transparency, accountability, legal compliance, audit readiness, and the preservation of important institutional records.

SSAES shall maintain records in accordance with applicable federal and state laws, grant requirements, audit requirements, and School policies and procedures.

Records Retention Standards

The School shall maintain records sufficient to:

- Document financial transactions;
- Demonstrate compliance with federal and state requirements;
- Support grant reimbursement requests;
- Support monitoring activities and audits;
- Preserve institutional knowledge;
- Protect the legal interests of the School; and
- Ensure continuity of operations.

Records may be maintained in paper or electronic format provided they remain accessible, secure, and retrievable throughout the applicable retention period.

Timeframe for Maintaining Records

Strong Start Academy records shall be maintained for a period of 7 years, in accordance with the recommendations of the Nevada State Public Charter School Authority, 2 CFR § 200.333 - § 200.338, and GEPA requirements. It is required that all records associated with a federal grant or pass-through grant, including financial records, evidence of program accomplishments, progress reports, supporting documents, statistical records, grant award letters, grant budgets, audit and monitoring records, written preapprovals, grant application narratives, final close out reports, records of reconciliation, inventory tracking, investigative and disposition forms, statistics, etc. must be kept five (5) years from the date of submission of the final expenditure; (or, for Federal awards that are renewed quarterly or annually, 5 years from the date of the submission of the quarterly or annual financial report respectively), as reported to the Federal awarding agency or pass-through entity which is the Nevada Public Charter School Authority.

Types of Records to Keep with Grants

The Office Manager, or designee, retains copies of all records related to each grant (award letters, other letters, budgets, narratives/applications, quotes and bids, purchase orders,

invoices, receipts, packing slips if included, any email or other correspondence), and any records connected to the use of Federal Grants used in purchasing, time and effort, professional development, travel, and payroll.

Retention for other Documents

Any other records will be maintained per the Nevada State Library Archives retention schedule for "Records with a retention schedule related to School Districts," as applicable.

Access to Records

For the purposes of performing audits, executing site visits, or for any other official use related to general grant management, Federal agency representatives, State Charter School Authority staff, Inspectors General, the Comptroller of the United States, or any of their authorized representatives, shall have the right of access to any records of Strong Start Academy pertinent to the Federal award. This right also includes access to Strong Start Academy personnel for the purposes of interview and discussion related to such documents or the Federal award in general. The Federal agency's or pass-through entity's rights of access are not limited to the required retention period, but survive as long as the records are retained. 2 CFR § 200.337. Public access to the records pertinent to a Federal award shall be governed by applicable federal and state law. 2 CFR § 200.338, NRS Chapter 239 *et seq*.

Storage of Records

In order to ensure a full accounting of all grant funds associated with each program and each fiscal year, these records must be maintained together by grant name. Federal Grants received and expended will be kept by the Office Manager in grant binders associated with that grant (for example CSP Grant binder, ARP Grant binder, SPED Grant binder, ESSER Grant Binder). An electronic Google drive of all grant records (purchasing, financial records, statistics, payments, bids, etc.) may be kept for ease of reference by school leadership on a daily basis. This also allows for the simple electronic dissemination of these records to various State Charter School Authority staff, Federal agency representatives, or others as requested for risk assessments or audits in open and machine-readable formats. 2 CFR § 200.336. The Executive Director, the Office Manager, or designee will take reasonable cybersecurity and other measures to safeguard information, including personally identifiable information and other sensitive information consistent with applicable law. 2 CFR § 200.303(e).

Records Communication

Additionally, the Office Manager, or designee, follows the rules set by the grantor and creates folders based on the naming convention example provided, for processing reimbursement through our back-office service provider.

Responsible Staff

Strong Start Academy's Executive Director and Office Manager will be responsible for the organization and retention of all official public records. Records may be stored electronically, or physically printed, or both. At the school level, only key personnel, designated by the Executive Director, will have access to electronic and/or physical records. Physical records will be gathered and stored in a banker's box and labeled with the corresponding school year. The box will be stored in the locked storage room on the second floor.

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SECTION 13 - AUDITS AND AUDIT RESOLUTION

Purpose

The purpose of this section is to establish procedures for audit preparation, audit response, corrective action, monitoring, and resolution of audit findings. Strong Start Academy Elementary School ("SSAES") is committed to maintaining sound financial management practices, strong internal controls, and full compliance with applicable federal, state, and local requirements.

SSAES shall cooperate fully with all independent auditors, governmental agencies, monitoring entities, and oversight organizations and shall take appropriate corrective action to address any deficiencies identified through audits, reviews, investigations, or monitoring activities.

Audit Objective

The objective of the audit is as follows: the expression of an opinion that provides reasonable assurance that the financial statements and notes present fairly, in all material respects, the financial position, results of operations and cash flows of the charter school, in conformity with accounting principles generally accepted in the United States of America; provides limited assurance on the management discussion and analysis; provides no assurance on NDE supplemental information. The auditor will also report on Strong Start Academy's internal control related to the financial reporting and compliance with laws, regulations, and the provisions of contracts or grant agreements, noncompliance which could have a material effect on the financial statements in accordance with Government Auditing Standards.

If the audit is to be performed in accordance with the Single Audit Act Amendments of 1996 and OMB Uniform Guidance, the auditor will also report on the Strong Start Academy's internal control related to its major programs and provide an opinion (or disclaimer of opinion) on compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a direct and material effect on each major program.

Background

Governing bodies of charter schools must annually audit their respective charter schools; these audits must be performed by a certified public accountant from a list developed by the Committee to Oversee the Charter School Audit List (COSAL). Strong Start Academy selected Clifton Larson Allen, LLP from the 2024 approved charter school audit list found on the Nevada Department of Education (NDE) website.

The audit firm must be changed every 6 years. However, the audit partner in charge of the audit must be changed every 3 years. After 6 years, Strong Start Academy will engage another CPA firm. All financial statements will use the modified accrual basis of accounting. It is the auditors'

responsibility to review this audit guide and comply with the requirements contained within. If all audit guide requirements are not completed, Strong Start Academy will be deemed out of compliance and all funding will be withheld until the Strong Start Academy provides a modified audit that is in compliance with this guide.

In accordance with Nevada Administrative Code 387.775, Strong Start Academy must have an independent audit conducted of its accounts, consistent with auditing standards generally accepted in the United States of America, and consistent with any guidelines NDE may issue.

Audits must be filed on or before November 1st with the governing body of the school. NAC 387.775(4)

The opinion and findings of the auditor contained in the report of the audit will be presented at a meeting of the governing body held not more than 30 days after the report is submitted to it, which is at the November board meeting. NAC 387.775(5)

Immediately thereafter, the entire report, together with the management letter required by generally accepted auditing standards in the United States, must be filed as a public record with: (a) NDE; (b) The Legislative Counsel Bureau; and (c) SPCSA. NAC 387.775(6)

As a special purpose governmental unit, Strong Start Academy will follow the requirements of the Governmental Accounting Standards Board (GASB). GASB is the recognized standard setting body for establishing governmental accounting and financial reporting principles. This Guide is updated through the issuance of GASB Statement No. 71 Pension Transition for Contributions Made Subsequent to the Measurement Date – an Amendment to GASB No. 68.

Strong Start Academy's activities should be accounted for as a Business-Type Entity and report all activity within the Proprietary Fund. Strong Start Academy in partnership with their back-office service provider will maintain their accounting records and related financial reports on the modified accrual basis of accounting. Also pursuant to GASB Statement No. 62, Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 1989 FASB and American Institute of Certified Public Accountants (AICPA) Pronouncements, Strong Start Academy will apply the provisions of all Financial Accounting Standards Board (FASB) Statements and Interpretations, APB Opinions and ARB's of the Committee on Accounting Procedures, except for those that conflict with or contradict GASB pronouncements.

Preparation for an Audit

Strong Start Academy's board of directors will contract annually with a qualified certified public accounting firm to conduct the audit of the charter school's financial statements in accordance with auditing standards generally accepted in the United States of America, Government Auditing Standards issued by the Comptroller General of the United States; and if applicable, the U.S Office of Management and Budget's Uniform Guidance. The selected audit firm must be familiar with these standards and related State of Nevada charter school regulations, in order to

properly conduct the audit engagement. While not an audit standard of Government Auditing Standards, sound procurement practices for goods and services will be followed.

A sub-committee of the board of directors will document the factors considered and the conclusions reached concerning the auditor's acceptance and retention. The review of retention factors and the acceptance decision will be made in light of the knowledge about the independent auditor obtained from the prior audit(s) and consideration of matters that may have occurred since the prior audit.

The potential list of independent auditors will be evaluated based on a set of criteria that includes: past experience, qualification of the assigned staff, references from similar organizations, professional affiliations, technical abilities, peer review opinion and fee. This process will document how the auditor was determined to ensure a fair and objective selection process.

The independent auditor engaged to conduct Strong Start Academy's audit must be approved by the Nevada COSAL Committee and on the approved charter school list on the Nevada Department of Education website.

Accountants and accounting firms meeting these licensing and independence requirements must also comply with applicable provisions of the public accountancy law and rules of the jurisdiction(s) where the audit is being conducted and the jurisdiction(s) in which they are licensed. The State of Nevada must license public accountants and accounting firms engaged to conduct audits in Nevada.

The auditor and Strong Start Academy must fully understand and comply with the independence standards contained within Government Auditing Standards (2018 Revision) and the United States Government Accountability Office (GAO) Government Auditing Standards Answers to Independence Questions. These documents are available at the GAO web site http://www.gao.gov/ and should be reviewed prior to contracting the independent auditor. Auditors should determine whether identified threats to independence are at an acceptable level or have been eliminated or reduced to an acceptable level. A threat to independence is not acceptable if the threat either:

> (a) could impact the auditor's ability to perform an audit without being affected by influences that compromise professional judgment or
> (b) could expose the auditor or audit organization to circumstances that would cause a reasonable and informed third party to conclude that the integrity, objectivity, or professional skepticism of the audit firm, or a member of the audit team, had been compromised.

When an auditor identifies threats to independence and, based on an evaluation of those threats, determines that they are not at an acceptable level, the auditor should determine

whether appropriate safeguards are available and can be applied to eliminate the threats or reduce them to an acceptable level. The auditor should exercise professional judgment in making that determination, and should take into account whether both independence of mind and independence in appearance are maintained. The auditor should evaluate both qualitative and quantitative factors when determining the significance of a threat.

The auditor is required to document threats to independence that require the application of safeguards and the safeguards applied. For non-audit services, regardless of whether threats to independence are determined to be significant, the auditor is required to document:

(1) the understanding established with the audited entity regarding the nonaudit services to be performed and
(2) management's ability to effectively oversee the non-audit services, including whether management possesses suitable skills, knowledge, or experience to do so.

The auditor also should establish and document in writing his or her understanding with Strong Start Academy regarding:

(1) the objectives of the non-audit service,
(2) the services to be performed,
(3) the charter school's acceptance of its responsibilities,
(4) the auditor's responsibilities, and
(5) any limitations of the non-audit service.

In order to conform to the AICPA Statement on Auditing Standard No. 114 (AU Section 380) *The Auditor's Communication With Those Charged With Governance, and Government Auditing Standards* the auditor must reach a clear understanding with the client about the services to be performed for the engagement and will document their understanding in a written engagement letter.

The engagement letter will include:

- the objective and scope of the audit, including the financial statements and supplemental information, if any, to be opined on and the auditing standards to be complied with;
- management's responsibilities, including internal control over financial statement presentation, compliance and fraud and provide documentation for completion of the audit;
- auditor's responsibilities, audit procedures for financial statements and compliance and limitations;
- administrative issues, including the audit fee, workpaper retention, copy of the firm's peer review opinion and letter of comments, if any and the start and delivery dates for the audit report including the draft and final dates. This understanding should be reached prior to the start of the audit process.

Single Audit Policy and Procedures

If Strong Start Academy expended $1,000,000 or more of federal awards through a combination of direct programs from the federal government, pass-through awards from the State of Nevada Departments, pass-through awards from other entities, such as other state or local governments and nonprofit organizations it is subject to the audit provisions of the Single Audit Act and OMB Uniform Guidance. Information regarding OMB Uniform Guidance can be found at: http://www.whitehouse.gov/omb/circulars_default.

If Strong Start Academy is required to perform an audit in conformity with OMB Uniform Guidance, these requirements must be included in the school's audit report submitted to NDE. This includes, but is not limited to the Independent Auditors' Report, the Basic Financial Statement, Notes to the Financial Statements, Supplemental Information - Schedule of Expenditures of Federal Awards, Notes to Schedule of Expenditures of Federal Awards, Independent Auditors Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards, Independent Auditors Report On Compliance for Each Major Program And On Internal Control Over Compliance Required by OMB Uniform Guidance, Summary of Audit Results, Schedule of Findings and Questioned Costs and Acceptance by the Board of Directors.

All financials must be in the modified accrual basis of accounting.

Charter School Responsibility under OMB Uniform Guidance

The provisions of OMB Uniform Guidance require Strong Start Academy to:

- Identify, in its accounts, all federal awards received and expended and the federal programs under which they were received. Federal program and award identification shall include, as applicable, the Catalog of Federal Domestic Assistance (CFDA) title and number, award/contract number and year, name of the federal agency, and name of the pass-through entity.

- Document the funding source for all funding received, including the amount of federal funding expended and the extent to which Strong Start Academy is subject to an audit in accordance with OMB Uniform Guidance.

- Maintain internal control over federal programs that provides reasonable assurance that Strong Start Academy is managing the federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its federal programs.

- Comply with laws, regulations, and the provisions of contracts or grant agreements related to each of its federal programs.

- Prepare appropriate financial statements, including the Schedule of Expenditures of Federal Awards in accordance with the provisions of OMB Uniform Guidance.

- Ensure audits required by OMB Uniform Guidance are properly performed and submitted when due.

- Follow up and take corrective action on audit findings, including preparation of a summary schedule of prior audit findings and a corrective action plan in accordance with the provisions of OMB Uniform Guidance.

- Electronically prepare, sign and submit the Form SF-SAC Data Collection Form for Reporting on Audits of States, Local Governments, and Non Profit Organizations. The Audit must be completed with the form FAC of this section and the reporting package. This section will be submitted within the earlier of 30 calendar days after receipt of the auditor's reports, or nine months after the end of the audit period. If the due date falls on a Saturday, Sunday, or Federal Holiday, the reporting package is due the next business day.

- Requests for management letters issued by the auditor. In response to requests by a Federal agency or pass-through entity, auditees must submit a copy of any management letters issued by the auditor.

- Report retention requirements. Auditees must keep one copy of the data collection form FAC of this section and one copy of the reporting package of this section on file for three years from the date of submission to the FAC.

Procedures for the Preparation of Financial Statements
Strong Start Academy works in collaboration with the back-office service provider to ensure the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America. Included in the reports provided for the auditors are the statements of financial position, statement of activities, and Schedule of Expenditures of Federal Awards (SEFA), when applicable, and any other requested financial reports.

Timely Access to Financial Records
Strong Start Academy will maintain their financial records in accordance with Generally Accepted Accounting Principles (GAAP) and conduct an annual independent audit in accordance with Generally Accepted Government Auditing Standards (GAGAS) issued by the Comptroller General of the United States of America. The school will respond to all requests for information in a timely manner not to exceed 30 days.

Corrective Actions

The board of directors will appoint a Budget and Finance subcommittee to monitor the audit process. The subcommittee is subject to all laws and regulations pertaining to the Open Meeting Law. This subcommittee will contract the independent auditor and review the scope and results of the audit. The Budget and Finance subcommittee also receives notice of any consequential irregularities and findings that the auditor noted during the engagement. Additionally, the subcommittee will work with the Executive Director and the back-office service provider to develop a corrective action plan to address all relevant findings noted by the auditor. The Budget and Finance subcommittee will also review all financial information of the charter school and provide recommendations to the full board of directors. Further, the Board of Directors may delegate responsibility to accept the audit to the Budget and Finance committee who will acknowledge their acceptance of the audit by signing the Acceptance of the Board of Directors Letter (Appendix A), which will be attached to the final audit package for submission to the NDE and SPCSA.

Cooperative Audit Resolution

Strong Start Academy's Executive Director and back-office service provider will be the primary audit liaisons who will work with the Finance subcommittee to:

- Promote interagency coordination, consistency, and sharing in areas such as coordinating audit.
- follow-up; identifying higher-risk non-Federal entities; providing input on single audit and follow-up policy; enhancing the utility of the FAC; and studying ways to use single audit results to improve Federal award accountability and best practices.
- Ensure appropriate and timely follow-up and corrective action on audit findings.
- Provide annual updates to the board.

Disputed Audit Findings

If Strong Start Academy does not agree with specific audit findings or determines that corrective action is not required, the corrective action plan must clearly document this position. The plan shall include a detailed explanation and the specific reasons for the disagreement or determination, supported by relevant evidence or references to applicable laws, regulations, or guidance. This written response must be submitted to the appropriate oversight authorities within the required timelines for review and consideration.

Monitoring and Follow-Up

The Executive Director shall monitor implementation of corrective actions to ensure deficiencies are addressed and improvements are sustained.

- Grant compliance reviews; and
- Other monitoring activities necessary to verify corrective action effectiveness.

The School shall maintain documentation demonstrating completion and effectiveness of corrective actions.

- Other records necessary to verify compliance.

Continuous Improvement

SSAES shall use audit results, monitoring reviews, internal assessments, and corrective action activities as opportunities to strengthen internal controls, improve operational effectiveness, enhance compliance, and promote sound stewardship of public funds.

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Section 14 - CYBERSECURITY AND INFORMATION SECURITY

Purpose

The purpose of this section is to establish administrative, physical, and technical safeguards designed to protect the confidentiality, integrity, and availability of Strong Start Academy Elementary School ("SSAES") information systems, financial records, employee information, student information, grant records, and other sensitive data.

SSAES recognizes that cybersecurity and information security are essential components of sound financial management and internal control systems. The School shall implement reasonable safeguards to protect against unauthorized access, data loss, fraud, theft, misuse, disruption of operations, and cybersecurity threats.

Scope

This policy applies to:

- All SSAES employees;
- Governing Board members;
- Contractors and consultants;
- Volunteers with access to School systems or information;
- Third-party service providers; and
- Any individual granted access to School information systems or data.

This policy applies to all School-owned devices, systems, networks, software applications, cloud-based services, electronic records, and data maintained by or on behalf of SSAES.

Information Security Standards

The School shall maintain reasonable safeguards designed to:

- Protect sensitive information from unauthorized access;
- Protect financial systems and records;
- Protect payroll and employee information;
- Protect student information;
- Protect grant and procurement records;
- Maintain business continuity;
- Prevent unauthorized disclosure of confidential information; and
- Reduce the risk of fraud, cyberattacks, and data breaches.

Access Controls

Access to information systems shall be limited to authorized individuals based upon job responsibilities and business need.

Access controls shall include:

- Unique user accounts;
- Password protection;
- User access permissions;
- Role-based access controls, when available;
- Removal of access when employment or service ends; and
- Periodic review of user access rights.

Employees shall not share passwords, user credentials, or access codes with unauthorized individuals.

Password Security

Users shall maintain secure passwords for all School systems.

Passwords should:

- Be difficult to guess;
- Contain a combination of letters, numbers, and special characters when permitted by the system;
- Not be shared with others;
- Not be written in unsecured locations; and
- Be changed whenever compromise is suspected.

Multi-factor authentication (MFA) shall be enabled whenever available for financial systems, banking platforms, payroll systems, email accounts, cloud-based services, and other systems containing sensitive information.

Financial System Security

The School shall implement safeguards designed to protect accounting systems, banking information, payroll systems, purchasing systems, and other financial applications.

Safeguards may include:

- Restricted access to financial systems;
- Segregation of duties;
- Approval workflows;
- Dual authorization for financial transactions when practical;
- Banking security controls;
- Monitoring of financial transactions; and
- Periodic review of user access permissions.

Electronic Communications

Employees shall exercise caution when responding to emails, electronic communications, or requests involving:

- Banking information;
- Wire transfers;
- ACH transactions;
- Vendor payment changes;
- Payroll changes;
- Password requests; or
- Requests for confidential information.

Any request involving changes to banking information, vendor payment instructions, payroll direct deposit information, or financial account information shall be independently verified before action is taken.

Data Protection

Confidential information shall be protected from unauthorized disclosure, alteration, destruction, or misuse.

Sensitive information may include:

- Student records;
- Employee records;
- Payroll information;
- Medical information;
- Financial records;
- Banking information;
- Procurement records;
- Grant records; and
- Personally identifiable information (PII).

Employees shall access only the information necessary to perform their assigned duties.

Third-Party Service Providers

The School may utilize third-party providers for accounting, payroll, benefits administration, student information systems, cloud storage, software applications, and other services.

Third-party providers with access to School information shall be expected to maintain reasonable security safeguards designed to protect School data.

Whenever practical, contracts or service agreements shall address confidentiality, security, and data protection requirements.

Backup and Recovery

The School shall maintain procedures designed to support recovery of critical information and business operations following system failures, cybersecurity incidents, disasters, or other disruptions.

Backup procedures may include:

- Cloud-based backups;
- Vendor-maintained backups;
- System recovery procedures; and
- Other reasonable business continuity measures.

Cybersecurity Awareness

Employees shall receive periodic training or guidance regarding cybersecurity risks and information security responsibilities.

Training topics may include:

- Phishing awareness;
- Password security;
- Data protection;
- Fraud prevention;
- Email security;
- Protection of confidential information; and
- Reporting suspicious activity.

Incident Reporting and Response

Employees shall immediately report suspected:

- Cybersecurity incidents;
- Unauthorized access attempts;
- Data breaches;
- Lost or stolen devices;
- Fraudulent communications;
- Malware infections; or
- Other information security concerns.

The Executive Director shall coordinate investigation and response efforts and may involve technology providers, legal counsel, insurance providers, law enforcement, regulatory agencies, or other appropriate parties when necessary.

Records and Documentation

Documentation related to cybersecurity and information security may include:

- User access records;
- Incident reports;
- Security training records;
- Vendor agreements;
- System access reviews;
- Backup records;
- Recovery plans; and
- Other supporting documentation.

Monitoring and Compliance

The Executive Director shall periodically review information security practices to ensure:

- Sensitive information remains protected;
- Access controls are functioning effectively;
- Financial systems remain secure;
- Employees are following established procedures; and
- Internal controls remain effective.

Any deficiencies identified through audits, monitoring activities, cybersecurity incidents, or internal reviews shall be addressed promptly through corrective action and additional oversight.

Relationship to Other Policies

This section shall be read in conjunction with:

- Section 3 – Internal Controls;
- Section 4 – Financial Management;
- Section 8 – Accounts Payable;
- Section 9 – Federal Grant Management;
- Section 12 – Records Retention; and
- Section 13 – Audits and Audit Resolution.

APPENDIX A

FINANCIAL APPROVAL AUTHORITY MATRIX

Transaction Type	Approval Authority
Purchases and expenditures up to $2,500	Executive Director
Purchases and expenditures from $2,501 to $25,000	Executive Director
Purchases and expenditures from $25,001 to $99,999	Executive Director and Board President
Purchases and expenditures of $100,000 or more	Governing Board Approval
Contracts up to $2,500	Executive Director
Contracts from $2,501 to $25,000	Executive Director
Contracts from $25,001 to $99,999	Executive Director and Board President
Contracts of $100,000 or more	Governing Board Approval
Contract amendments or change orders resulting in a total contract value of $100,000 or more	Governing Board Approval

Grant-funded expenditures up to $2,500	Executive Director
Grant-funded expenditures from $2,501 to $25,000	Executive Director
Grant-funded expenditures from $25,001 to $99,999	Executive Director and Board President
Grant-funded expenditures of $100,000 or more	Governing Board Approval
Emergency expenditures up to $25,000 necessary to protect health, safety, or property	Executive Director
Emergency expenditures exceeding $25,000	Executive Director and Board President, with notification to the Governing Board at the next regular meeting
Disposal of inventory assets with an estimated value under $25,000	Executive Director
Disposal of inventory assets with an estimated value of $25,000 or more	Governing Board Approval

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Procurement Threshold Requirements

The following procurement requirements apply in addition to approval authority requirements:

Procurement Amount	Procurement Requirement
Up to $2,500	Micro-purchase; price considered reasonable
$2,501 – $25,000	Informal procurement; documentation of pricing and vendor selection
$25,001 – $99,999	Competitive procurement with multiple quotes
$100,000 or more	Formal solicitation process and Governing Board approval

Accounts Payable Requirements

No payment shall be made unless:

- Goods or services have been received;
- Appropriate supporting documentation has been provided;
- Required approvals have been obtained;
- Procurement requirements have been satisfied; and
- Funding is available.

Conflict of Interest

Individuals approving expenditures, contracts, or financial commitments shall comply with Section 7 – Ethics and Conflict of Interest. No individual shall participate in the approval of a transaction in which they have an actual or perceived conflict of interest.

Budget Authority

Approval authority granted under this matrix does not authorize expenditures in excess of approved budget authority. Budget amendments requiring Governing Board approval shall be presented to the Board before expenditures are incurred.

Delegation of Authority

The Executive Director may delegate certain administrative review functions; however, final approval authority remains with the individual or governing body identified in this matrix unless otherwise authorized by the Governing Board.

Annual Review

This Financial Approval Authority Matrix shall be reviewed periodically and updated as necessary to ensure continued compliance with School policies, federal requirements, state requirements, and operational needs.

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APPENDIX B

ANNUAL CONFLICT OF INTEREST DISCLOSURE FORM

This form shall be completed annually by Governing Board Members, the Executive Director, Executive Parent Council Members, and employees with fiscal, procurement, contracting, grant management, payroll, inventory, or other financial oversight responsibilities. Additional disclosures shall be submitted whenever circumstances change during the year.

Individual Information

Name: _____

Position/Title: _____

Date: _____

Disclosure Questions

Please answer each question by checking Yes or No.

1. Do you or any member of your immediate family have a financial interest in, ownership interest in, employment relationship with, or receive compensation from any business, organization, or entity that currently does business with SSAES or may seek to do business with SSAES?

☐ Yes ☐ No

If yes, please explain:

_____

_____

_____

2. Do you or any member of your immediate family own, operate, manage, serve as an officer, serve on a board, or have a substantial interest in any entity that currently contracts with SSAES or may seek to contract with SSAES?

☐ Yes ☐ No

If yes, please explain:

_____

_____

_____

3. Have you accepted, or do you expect to receive, any gifts, favors, services, discounts, entertainment, loans, or other items of value from any vendor, contractor, consultant, applicant, or entity doing business with SSAES?

☐ Yes ☐ No

If yes, please explain:

4. Are there any personal, family, business, financial, or professional relationships that could create an actual, potential, or perceived conflict of interest with your duties or responsibilities at SSAES?

☐ Yes ☐ No

If yes, please explain:

5. Are you aware of any circumstance that could reasonably appear to influence your judgment, objectivity, or decision-making on behalf of SSAES?

☐ Yes ☐ No

If yes, please explain:

Certification

I certify that:

- I have reviewed the SSAES Ethics and Conflict of Interest Policy.
- The information provided in this disclosure is true, complete, and accurate to the best of my knowledge.
- I understand my obligation to avoid actual, potential, and perceived conflicts of interest.
- I understand that I must disclose any new conflict of interest that arises after submitting this form.

- I understand that, when a conflict of interest exists, I may be required to abstain from participation in related discussions, evaluations, recommendations, approvals, votes, or decisions.

Signature

Employee/Volunteer/Board Member Signature:

Date:

Administrative Review

Reviewed By:

Title:

Date:

Action Taken (if applicable):

☐ No conflict identified
☐ Conflict disclosed and determined not to require further action
☐ Conflict disclosed and monitoring procedures implemented
☐ Conflict disclosed and recusal required
☐ Other:

Reviewer Signature:

Date:

Date of Original Approval by the Governing Board: May 3, 2022
Amended: July 14, 2022, October 10, 2024, September 11, 2025, and July 22, 2026

APPENDIX C

FEDERAL GRANT EXPENDITURE DOCUMENTATION CHECKLIST

General Documentation Requirements

For all federal grant expenditures, documentation should demonstrate:

☐ Expenditure is included in the approved grant budget.

☐ Expenditure supports grant objectives.

☐ Expenditure is allowable under federal regulations and grant requirements.

☐ Expenditure is reasonable and necessary.

☐ Procurement requirements were followed.

☐ Appropriate approvals were obtained.

☐ Supporting documentation is complete.

☐ Goods or services were received.

☐ Expenditure was properly recorded in the accounting system.

☐ Documentation is maintained in the grant file.

PURCHASES, EQUIPMENT, AND SUPPLIES
Required Documentation

☐ Billing Spreadsheet

☐ Purchase Order

☐ Three or More Quotes (when required)

☐ Bid Documentation (when required)

☐ Vendor Selection Documentation

☐ Invoice

☐ Proof of Payment

☐ Packing Slip

☐ Evidence of Receipt of Goods or Services

☐ Inventory Documentation (if applicable)

☐ Grant Approval Documentation (if applicable)

☐ Other Supporting Documentation

PROFESSIONAL DEVELOPMENT
Required Documentation

☐ Billing Spreadsheet

☐ Purchase Order

☐ Registration Documentation

☐ Contract or Agreement

☐ Paid Invoice

☐ Receipt

☐ Proof of Payment

☐ Sign-In Sheets

☐ Conference or Training Agenda

☐ Training Materials

☐ Attendance Verification

☐ Written Narrative Explaining Impact on Student Achievement, Program Goals, or Organizational Effectiveness

☐ Travel Documentation (if applicable)

☐ Other Supporting Documentation

PAYROLL COSTS
Required Documentation

☐ Billing Spreadsheet

☐ Payroll Register with Salaries and Benefits Clearly Identified

☐ Employment Agreement or Personnel Documentation

☐ Payroll Reports

☐ Proof of Payment

☐ Salary Allocation Documentation

☐ Benefit Allocation Documentation

☐ Time and Effort Documentation (when required)

☐ Other Supporting Documentation

TIME AND EFFORT
Single Cost Objective Employees

☐ Semi-Annual Certification

☐ Payroll Documentation

☐ Supervisor Certification (if applicable)

☐ Other Supporting Documentation

Multiple Cost Objective Employees

☐ Personnel Activity Report (PAR)

☐ Time Distribution Documentation

☐ Employee Certification

☐ Payroll Documentation

☐ Allocation Documentation

☐ Other Supporting Documentation

Tutoring, Intervention, and Supplemental Programs

☐ Student Sign-In Sheets

☐ Employee Timesheets

☐ Program Schedules

☐ Payroll Documentation

☐ Evidence of Services Provided

☐ Other Supporting Documentation

FRINGE BENEFITS
Required Documentation

☐ Benefit Enrollment Forms

☐ Benefit Election Forms

☐ Insurance Invoices

☐ Provider Statements

☐ PERS Documentation

☐ Payroll Reports

☐ Benefit Allocation Documentation

☐ Proof of Payment

☐ Other Supporting Documentation

HEALTH AND WELFARE COSTS
Required Documentation

☐ Invoices

☐ Receipts

☐ Contracts

☐ Program Documentation

☐ Participation Records

☐ Internal Approvals

☐ Cost Allocation Documentation

☐ Proof of Payment

☐ Other Supporting Documentation

TRAVEL AND TRANSPORTATION
Required Documentation

☐ Travel Authorization Form

☐ Travel Reimbursement Form

Date of Original Approval by the Governing Board: May 3, 2022
Amended: July 14, 2022, October 10, 2024, September 11, 2025, and July 22, 2026

☐ Billing Spreadsheet

☐ Conference or Training Agenda

☐ Registration Documentation

☐ GSA Rate Documentation

☐ Lodging Receipts

☐ Transportation Receipts

☐ Mileage Log

☐ Parking and Toll Receipts

☐ Proof of Payment

☐ Attendance Verification

☐ Other Supporting Documentation

CONTRACTS AND PROFESSIONAL SERVICES
Required Documentation

☐ Purchase Order

☐ Contract or Agreement

☐ Procurement Documentation

☐ Quotes or Bids (when required)

☐ Invoice

☐ Proof of Payment

☐ Evidence Services Were Provided

☐ Monitoring Documentation

☐ Other Supporting Documentation

REIMBURSEMENT REQUEST REVIEW
Prior to Submission

☐ Expenditure is allowable.

☐ Expenditure has been paid or is payable.

☐ Documentation is complete.

☐ Expenditure is included in the approved grant budget.

☐ Procurement requirements were satisfied.

☐ Appropriate approvals were obtained.

☐ Time and Effort documentation is included when required.

☐ Inventory records have been updated when applicable.

☐ Expenditure has been recorded in the accounting system.

☐ Documentation is maintained in the grant file.

Certification

I certify that the documentation identified above has been reviewed and that the expenditure(s) appear to comply with applicable grant requirements and School policies and procedures.

Reviewed By:

Title:

Date:

Signature:

APPENDIX D

CASH COLLECTION REPORT

CASH COLLECTION REPORT

Account Name_____ Account Code_____

Denomination	Person A – Dollar Amount	Person B – Dollar Amount
Total Dollar Amount of Checks	$	$
Total Account **Deposit (Cash & Checks)** **Both Persons Must Match**	$	$

Total dollar amount shown will be receipted and a copy of the receipt book page will be attached to this form.

The persons signing below are verifying that the Total Deposit amount is

$_____

Printed Name of Person A	Signature of Person A	Date
Printed Name of Person B	Signature of Person B	Date
Printed Name of Person C	Signature of Person C	Date

Date of Original Approval by the Governing Board: May 3, 2022
Amended: July 14, 2022, October 10, 2024, September 11, 2025, and July 22, 2026
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APPENDIX E

TRAVEL AUTHORIZATION AND REIMBURSEMENT

Strong Start Academy Elementary School shall utilize the most current version of the Nevada State Public Charter School Authority (SPCSA) Charter School Travel Reimbursement Request Form and any associated guidance documents issued by SPCSA.

The SPCSA Travel Reimbursement Request Form shall be used for all employee travel reimbursements funded through local, state, or federal funds in conjunction with the Reimbursement Request Quick Guide.

Required supporting documentation shall be maintained in accordance with the SPCSA Reimbursement Request (RR) Required Documentation Quick Guide and Section 10 – Allowability of Costs of this Manual.

At a minimum, travel reimbursement requests shall include applicable documentation such as:

- Completed SPCSA Charter School Travel Reimbursement Request Form;
- Proof of payment;
- Airfare and baggage receipts with flight schedules;
- Hotel folios;
- Parking receipts;
- Ground transportation receipts;
- Mileage documentation and maps;
- Conference or training agendas;
- Certificates of completion, when applicable; and
- GSA rate documentation.

The Executive Director and Office Manager shall ensure that the most current SPCSA travel forms and guidance documents are utilized and maintained with supporting reimbursement records.

vertex EDUCATION

Strong Start Academy Financial Policies Review

Nandini Vaishnav and Malik Carter

October 2026

Governing Board Responsibilities

Focus areas for the Board to protect public funds and promote sound fiscal management

Approve budgets, major contracts, grants, and audits

Monitor monthly financial performance and cash flow

Ensure adequate reserves and financial sustainability

Maintain oversight of internal controls and compliance

Review audit findings and corrective actions

Prevent conflicts of interest and promote ethical conduct

vertex

EDUCATION

Governing Board Fiscal Responsibilities Guide

Governance & Oversight

- Adopt and annually review the Fiscal Management Policies and Procedures Manual. (Fiscal Management Manual, pp. 9–10)
- Maintain ultimate responsibility for fiscal oversight of the school. (Fiscal Management Manual, p. 10)
- Ensure adequate internal controls are established and maintained. (Fiscal Management Manual, p. 10)
- Oversee compliance with federal, state, and charter school requirements. (Fiscal Management Manual, p. 10)
- Ensure deficiencies identified through audits or monitoring are corrected. (Fiscal Management Manual, p. 10)

Budget Responsibilities

- Review and approve the preliminary annual budget before the start of the fiscal year. (Fiscal Management Manual, p. 16)
- Annually adopt and maintain the operating budget. (Fiscal Management Manual, p. 16)
- Approve budget amendments when required. (Fiscal Management Manual, p. 10)
- Establish budget priorities and monitor financial sustainability. (Fiscal Management Manual, pp. 21–22)
- Establish general operating contingency reserves. (Fiscal Management Manual, p. 21)
- Maintain adequate fund balance reserves to protect the school's financial stability. (Fiscal Management Manual, pp. 21–22)

Monthly Financial Monitoring

- Review monthly financial statements at public board meetings. (Fiscal Management Manual, p. 16)
- Review:
  - Balance Sheet
  - Revenue and Expenditure Reports
  - Fund Balance
  - Cash Position
  - Bank Reconciliations
    - Budget-to-Actual Reports (Fiscal Management Manual, p. 26)
- Monitor significant variances in revenue or expenditures. (Fiscal Management Manual, p. 26)

Purchasing & Contract Approval Authority

- Approve all purchases and contracts of **$100,000 or more**. (Fiscal Management Manual, p. 109)
- Board President approval required with Executive Director for purchases/contracts from **$25,001 to $99,999**. (Fiscal Management Manual, p. 109)
- Approve consultant contracts exceeding **$50,000**. (Fiscal Management Manual, p. 24)

- Receive notification of consultant contracts between **$25,000 and $50,000**. (Fiscal Management Manual, p. 24)
- Approve contract amendments or change orders resulting in total contract values of **$100,000 or more**. (Fiscal Management Manual, p. 109)

Banking and Check Signing Authority

- Board President and/or Board Treasurer are authorized check signers. (Fiscal Management Manual, pp. 23–24)
- Transactions between **$25,000 and $49,999** require two signatures, one of which must be from the school. (Fiscal Management Manual, p. 24)
- Transactions over **$99,999** require two signatures including the Board President and Executive Director. (Fiscal Management Manual, p. 24)
- Approve banking institutions and authorize investment of excess funds. (Fiscal Management Manual, pp. 23, 25)

Federal Grant Oversight

- Approve grant applications when required. (Fiscal Management Manual, p. 62)
- Approve grant-funded budgets when required. (Fiscal Management Manual, p. 63)
- Accept grant awards through board action. (Fiscal Management Manual, p. 18)
- Monitor grant performance through financial reports. (Fiscal Management Manual, p. 63)
- Review significant grant compliance issues. (Fiscal Management Manual, p. 63)

Audit Responsibilities

- Retain and contract with the independent auditor annually. (Fiscal Management Manual, pp. 16, 97)
- Review and approve annual audit reports, findings, and recommendations. (Fiscal Management Manual, p. 16)
- Receive presentation of audit results. (Fiscal Management Manual, p. 97)
- Review corrective action plans for audit findings. (Fiscal Management Manual, pp. 10, 102)
- Monitor implementation of corrective actions through the Budget & Finance Committee. (Fiscal Management Manual, p. 102)

Internal Control Oversight

- Ensure strong internal controls exist over:
  - Cash
  - Payroll
  - Purchasing
  - Grants
  - Inventory

- Financial reporting (Fiscal Management Manual, pp. 14–16)
- Contract annually for internal control testing and review. (Fiscal Management Manual, p. 20)
- Review reports of fraud, waste, abuse, and control deficiencies. (Fiscal Management Manual, pp. 8, 10)

Ethics & Conflict of Interest

- Comply with Board Code of Ethics. (Fiscal Management Manual, p. 50)
- Annually complete Conflict of Interest disclosures. (Fiscal Management Manual, p. 54)
- Disclose actual, potential, or perceived conflicts. (Fiscal Management Manual, p. 52)
- Recuse themselves from related discussions and votes when conflicts exist. (Fiscal Management Manual, pp. 52–53)
- Prohibited from accepting gifts or favors from vendors seeking to do business with the school. (Fiscal Management Manual, pp. 53–54)

Asset & Property Oversight

- Approve disposal of inventory assets valued at **$25,000 or more**. (Fiscal Management Manual, p. 110)
- Monitor protection and stewardship of school assets. (Fiscal Management Manual, pp. 87–92)

Insurance & Risk Management

- Maintain insurance coverage necessary to protect school operations and assets. (Fiscal Management Manual, p. 31)
- Review insurance coverage and risk exposure periodically. (Fiscal Management Manual, p. 31)

Cybersecurity & Information Security Oversight

- Ensure safeguards exist to protect:
  - Financial information
  - Student records
  - Employee records
  - Banking information
    - Grant records (Fiscal Management Manual, p. 106)
- Monitor significant cybersecurity incidents and corrective actions. (Fiscal Management Manual, pp. 107–108)

Coversheet

Discussion for posible action to approve the 2025-2026 performance review of Executive Director, Miriam Benitez.

Section: IV. Governance
Item: C. Discussion for posible action to approve the 2025-2026 performance review of Executive Director, Miriam Benitez.
Purpose: Vote
Submitted by:
Related Material: SSAES Miriam_Evaluation_Memo_2025-2026.pdf

Strong Start Academy Elementary School Executive Director Evaluation

Board Chair: Lorna James-Cervantes
ED: Miriam Benitez
Date: October 7, 2026

Purpose of Evaluation

It is the board's responsibility to hire, manage and support the Executive Director of the School (ED), and this annual evaluation serves as an important tool in meeting that responsibility.
The main purposes of the evaluation are twofold: one, to provide explicit feedback from staff and board to the ED on her performance, in order to help her recognize both strengths and areas for improvement, and two, to inform the full board in a comprehensive way on how the ED is performing.

Methodology

The Board Members were asked to complete an online, anonymous survey through the BoardOnTrack ED Evaluation tool. In addition, the ED completed a self-evaluation using BoardOnTrack. Finally, two outside sources were used to gain insight into Mrs. Benitez' performance and the school culture. They are as follows: interns from Harvard Graduate School with the City of Las Vegas completed a study and reported their findings in A Mixed-Methods Analysis of Academic Outcomes and Community Impact at Strong Start Academy Elementary School study and report, and TNTP conducted surveys and reported results in a report titled Instructional Practices & Environment Insight Report.

Executive Summary:

The ED's performance over the last year has been highly effective.
Her rigorous attention to detail, her accessibility to staff, parents and the Board, her clear and organized communication style, her tireless work ethic, and her unsurpassed commitment to SSAES are the marks of a true leader.
In a fourth year of operations that involved navigating teacher hiring and development, building improvement and construction, and expansion to an additional grade level, the ED guided the school with professionalism, creativity, tenacity and diligence.
As in any evaluation, there are areas in which the ED should focus on developing over the coming year. Two areas seem most critical. The first is maintaining high expectations for all staff members while maintaining a safe, supportive environment that is conducive to positive relationships that include coaching, feedback and professional development. The second is meeting expanding enrollment goals while maintaining compliance with the academic excellence goals and vision of SSAES.

Evaluation:

The structure of this evaluation is through an examination of the important pieces of the ED's job at Strong Start Academy Elementary School (SSAES).
As the ED, Miriam is the chief executive of the school and bears ultimate responsibility for staff contributions to academic performance, mission-aligned school culture, and organizational viability. With the Board, she sets short- and long-term goals for the school and assesses the school's adherence to its mission.
The core of this evaluation is provided within this construct, outlining specific measures that the ED is responsible for and an evaluation of her performance against those responsibilities.

Some of the measures are taken from Strong Start Academy Elementary School's Accountability Plan, approved by the Board earlier this year and meeting educational goals including being rated 5 Star on the School Performance Framework and named the highest performing Title I school in the state. For these measures, quantitative data is available to evaluate the School's, and by extension the ED's, performance.
These measures are in **bold font** below.
The other responsibilities are evaluated qualitatively, largely based on Board perspectives, with additional data provided through the ED self-evaluation and through input from staff and parent surveys and independent studies.

Section One: Core Competencies

Demonstrates Integrity
Strengths: Miriam has consistently demonstrated a high level of honesty and integrity in all communications to stakeholders throughout the year. She consistently and proactively reported any concerns or areas of needed improvement and the steps taken to correct those areas throughout the year. Seventy-eight percent of staff members have reported their belief that Miriam values their feedback and the majority feel comfortable voicing their opinions.
Areas for Improvement: None noted at this time.

Cultivates a Culture of Excellence
Strengths: Miriam has excelled at creating and maintaining positive, professional relationships with parents, students and Board Members. She has been fiscally responsible, highly responsive to the changing needs of staff, students, and parents. She has maintained high expectations for all students and staff members and held them accountable when their actions were not aligned with the vision and mission. In fact, 94% of teachers stated that Miriam articulates a clear, overarching vision that drives priorities, goals, and decision making within the school. She consistently engages teachers in high-quality staff development. This was evident when a teacher commented, "In the last 6 months I've been able to work hand-in-hand with peers, as well as a high achieving instructor from a different school to enhance my teaching practice. Such support has been extremely beneficial to myself and the students I teach." The Harvard study stated, "Strong Start Academy Elementary School is considered a collaborative and supportive workplace by a majority of staff. Responses indicate a positive work environment characterized by close relationships, shared purpose, and a commitment to supporting students and families." Parents consistently reported being extremely happy with the school, the environment and their children's educations and stated that they would highly recommend the school to others. One parent stated, "Strong Start Academy has not just been a school, it has been a home that has helped children adjust to a new stage of life, a new culture, and new friends, without language being a barrier, but a way to learn." Further, Miriam met her goal to continue to recruit and develop a strong SSAES staff and build productive working relationships with her staff. This was accomplished by using online resources, creating school marketing materials to attract new staff members, and developing relationships with diverse, local and out-of-market universities.
Areas for Improvement: None noted at this time.

Drives Academic Excellence and Student Performance

Strengths: Miriam has done a commendable job at leading the SSAES in making continued progress in its academic and enrollment objectives. Data indicate that the school earned a 5-star rating with an index score of 97 out of 100 wich placed them as the #1 Title 1 school in the state and one of the #1 Elementary Schools in the entire state. As stated in the 2025-26 Harvard student study, "Strong Start Academy consistently outperforms both the Clark County School District and the Wards 1/3/5 averages across all available assessments (CRT Math, CRT ELA, ELPA, MAP*). Math is a particular strength: Spatial CRT maps and score distributions show a visibly larger proficiency advantage in math than in ELA, placing Strong Start among the highest performing schools citywide, comparable to top-performing schools in Wards 2 and 6 rather than its nearby Ward 3 context." As the school approaches its fifth academic year, it has met its goals of expanding to include fifth grade. Miriam's contribution to this progress and achievement cannot be understated. She is fully committed to the success of SSAES, its students and teachers. On the TNTP survey, 83% of teachers agreed that "there is a low tolerance for ineffective teaching at my school." On the same survey, 78% of teachers said, "At my school, teachers use a common vocabulary to discuss effective teaching Practice." Both of these statements are indicators of Miriam's exceptional leadership and focus on systems and high standards at the school.
Areas for Improvement: None noted

Section Two: Role-Specific Competencies
Leads the Educational Program
Strengths: Miriam is an exceptional instructional leader who participates in professional learning with her staff members and then holds them accountable for implementation of that program. Staff members recognize her participation in all professional learning and consistently report that she models the expected behaviors in all of her interactions. Teachers reported, "I have participated in professional development in both reading and mathematics that has strengthened my instructional practice. For example, we engaged in the preparation, implementation, and reflection of math talks across various classrooms. This collaborative process allowed me to learn from my colleagues and apply effective strategies to support and accelerate student achievement." "Coaching helps me with ideas on how to improve my instruction and having someone I can rely on for support when needed." As noted in the Harvard study, "Across staff and parent responses, relationships emerge as a central feature of the school's model. Staff describe a collaborative, mission-driven environment, while parents report strong communication, accessibility, and engagement. These dynamics facilitate student learning and family involvement, reinforcing feelings of connection and belonging. Parents also report improvements in student behavior, emotional regulation, and social skills, suggesting these relational conditions support positive youth development which may contribute to reduced behavioral incidents over time."

Areas for Improvement: There is still a concern that not all teachers are ELAD endorsed. 1. Miriam will continue to work with board members and diverse local and out-or-market universities to ensure that all licensed staff members obtain the ELAD endorsement as required by the Organizational Performance Framework and the State of Nevada.

Develops and Leads Staff
Strengths: Miriam has developed a plan for hiring highly qualified, licensed teachers in all positions. She worked with the board to ensure wages and raises were compatible with and exceeded local district wages and benefits. She also developed and implemented a strategic and comprehensive staff

development plan. She has engaged outside agencies such asBellwether to provide high-quality professional development and coaching to all teachers. In doing so, she met her previous goal to improve teacher performance through implementation of high quality observation, coaching and feedback cycles. This was accomplished by her participation in professional development that included instruction, observation of her coaching sessions by professional development instructors, and videotaping coaching sessions for feedback by professional development instructors. Her success was measured using pre and post implementation surveys administered by TNTP. Miriam met her goal to make improvements in hiring and supervision processes and the employee handbook to ensure employee expectations were clear and fully implemented at a high level of performance.

Areas for Improvement: None noted at this time.

Manages Organizational Compliance and Administration
Strengths: Miriam consistently monitored Epicenter to ensure the school was in compliance with all State Charter Authority reporting. She ensured that all documents, procedures and monitoring were agendized for board action prior to due dates. All State Charter Authority reports indicated that SSAES consistently met or exceeded most standards on all indicators under Miriam's leadership throughout the year.
Areas for Improvement: 2. Work with the Board to ensure that the Organizational Performance Framework ratings are all at the meets or exceeds standards rating for the 2026-27 school year. This can be accomplished by assigning appropriate staff members to carefully reviewing the Board Agendas, minutes and other documents for compliance with SPCS and Open Meeting Law expectations and by meeting the requirements for hiring or providing appropriate professional development to teachers who are seeking ELAD endorsements.

Builds and Maintains Family Satisfaction
Strengths: Miriam created a calendar for monthly parent engagement events held throughout the year. She ensured participation in parent-teacher conferences throughout the year and pushed for 100% participation in those conferences. She communicated effectively with parents and satisfied any parent concerns before they escalated to the board. In the Harvard survey, "Parents consistently report stronger connection to the school, increased involvement in their child's education, and a sense of belonging within the school community: "I always feel involved with the school." "It makes us feel part of a community." "We feel we belong." "We are all a family here." "The close ties to families and connecting in their mother tongue creates trust and breaks down barriers."
Areas for Improvement: None noted at this time.

Manages Financial Performance
Strengths: Miriam works diligently with Vertex staff members to ensure that a responsible budget is maintained to meet the needs of all students and staff members while maintaining a healthy reserve for emergency situations. She has diligently navigated staff raises and benefits as opportunities have arisen and made sure salaries stayed competitive with CCSD and other charter schools. All grant monies are closely monitored and spent in accordance with local, state, and federal guidelines. Monthly financial reports are shared with the Board of Directors.

Areas for Improvement: 3. Miriam will continue to work with the Finance Committee, or assign a staff member to work with them, to ensure continual financial growth and stability for SSAES. This should include working with Vertex staff members to seek low risk investment opportunities to ensure long-term financial stability for the school. This is especially important in the event the City of Las Vegas is unable to continue its current level of financial support.

Actively Promotes the Organization and Ensures Adequate Resources
Strengths: All staff members have the resources, professional development, supplies, and textbooks they need to implement the academic plan for the school. Time is appropriately compensated according to employment agreements. Miriam provides monthly enrollment and recruiting reports to the Board.

Areas for Improvement: None noted at this time.

Ensures Adequate Facilities
Strengths: Miriam has worked tirelessly with City of Las Vegas staff members to create an open, inviting learning and working environment for all students and staff members. Safety is a top concern for her as seen in her diligent efforts to constantly monitor school grounds and procedures for safety and security. She has worked with a consortium of Metro, City Marshals, City and school staff members to implement physical plant safeguards and emergency plans at the school. She has addressed any concerns neighborhood concerns regarding traffic and parking in a professional and courteous manner.

Areas for Improvement: None noted at this time.

Partners with the Board
Strengths: Miriam provided exceptional, consistent and ongoing communication with the Strong Start Board of Directors. She attended every board meeting including joining meetings virtually when on vacation. She maintained constant communication with the Board President and was very transparent about school events, parent or staff concerns, and progress toward goals. She created Standing Board items on the monthly agenda that specifically addressed the list of items outlined on her previous evaluation and in Epicenter. Additionally, she reported on student achievement throughout the year as the data became available.

Areas for Improvement: None noted at this time.

Engages the Community
Strengths: Miriam developed a schedule and procedures for marketing and outreach within the Las Vegas community. She constantly and consistently promoted the school in a professional and positive manner and showed commitment to reaching all enrollment and perception goals. This was evident by the school's waiting lists in multiple grades and the strong parent responses to their children's success at Strong Start Academy.

Areas for Improvement: 4. Miriam will continue her marketing and other outreach efforts that promote SSAES as an outstanding academic choice for parents to provide for their children.

Goals for the coming year:

1. Miriam will continue to work with board members and diverse local and out-of-market universities to ensure that all licensed staff members obtain the ELAD endorsement as required by the Organizational Performance Framework and the State of Nevada.
2. Work with the Board to ensure that the Organizational Performance Framework ratings are all at the meets or exceeds standards rating for the 2026-27 school year. This can be accomplished by assigning appropriate staff members to carefully reviewing the Board Agendas, minutes and other documents for compliance with SPCS and Open Meeting Law expectations and by meeting the requirements for hiring or providing appropriate professional development to teachers who are seeking ELAD endorsements.
3. Miriam will continue to work with the Finance Committee, or assign a staff member to work with them, to ensure continual financial growth and stability for SSAES. This should include working with Vertex staff members to seek low risk investment opportunities to ensure long-term financial stability for the school. This is especially important in the event the City of Las Vegas is unable to continue its current level of financial support.
4. Miriam will continue her marketing and other outreach efforts that promote SSAES as an outstanding academic choice for parents to provide for their children.

Signed Board President Date 10/7/26

Executive Director _____ Date _____