



Amplus Academy

Amplus Board Meeting

Date and Time

Wednesday October 28, 2026 at 5:00 PM PDT

Location

8377 W Patrick Ln Las Vegas, NV 89113

OR

Video call link: <https://meet.google.com/kaj-ebqd-pbp>

The Governing Body of **AMPLUS ACADEMY** will conduct a board meeting open to the public on October 28, 2026 beginning at 5:00 p.m. on Google Meet and 8377 W. Patrick Ln. Las Vegas, NV 89141

This public meeting will be conducted in accordance with Nevada's Open Meeting Law, NRS 241.020.

This meeting may also include virtual attendees/participants.

Amplus Board Meeting

Wednesday, October 28 · 5:00 – 6:00pm

Time zone: America/Los_Angeles

Google Meet joining info

Video call link: <https://meet.google.com/kaj-ebqd-pbp>

Or dial: (US) +1 904-580-8502 PIN: 928 312 922#

More phone numbers: <https://tel.meet/kaj-ebqd-pbp?pin=5733627752983>

How to attend and participate by google meet. Members of the public may hear and observe the meeting by video at <https://meet.google.com/kaj-ebqd-pbp>, or may listen and participate by telephone by dialing (US) +1 919-756-5592 and entering PIN 146 553 255#. Members of the public may provide live public comment during

each public comment period. Video participants should use the “raise hand” feature in Google Meet. Telephone participants should press *5 to raise hand and, when recognized by the President, press *6 to unmute. The President will read these instructions aloud before the first period of public comment.

Please note the following:

Public comment will be limited to three minutes per person. Public comment will not be restricted based on viewpoint.

The Board reserves the right to take agenda items out of order and may combine two or more items. Items may also be removed or postponed by the board or combined for consideration.

The Board is pleased to make reasonable accommodations for any member of the public who has a disability and wishes to attend the meeting. If special arrangements for the meeting are necessary, please notify staff, in writing, at 8377 West Patrick Lane, Las Vegas, NV 89113; via email at mstjean@amplus.academy; or call 702-970-6800 x5022 in advance so arrangements can be made.

Supporting material. Supporting material for this meeting may be requested at no charge from Melissa St. Jean, Board Secretary, Amplus Academy, 8377 West Patrick Lane, Las Vegas, NV 89113; mstjean@amplus.academy; 702-970- 6800 x5022. Supporting material is also available on the Amplus Academy website at <https://app2.boardontrack.com/public/ySE6Dc/year>.

Posting. This notice and agenda have been posted at the following locations: (1) Amplus Academy, 8377 West Patrick Lane, Las Vegas, NV 89113; (2) the Amplus Academy website, <https://app2.boardontrack.com/public/ySE6Dc/year>; and (3) the State of Nevada Public Notice website, <https://notice.nv.gov>.

Agenda

	Purpose	Presenter	Time
I.	Opening Items		5:00 PM
A.	Call the Meeting to Order	Nav Singh	
B.	Roll Call of the Board	Melissa St. Jean	
C.	Pledge of Allegiance	Nav Singh	

	Purpose	Presenter	Time
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II. Public Comment Opportunity #1

*(No action may be taken on a matter raised under this item until the matter is included on an agenda as an item on which action may be taken.) If attending remotely, please use the “raise hand” feature on Google Meet to be recognized by the board president. If attending by telephone, press *5 to raise your hand.*

A. Public Comment #1	Discuss	Nav Singh	
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III. Consent Agenda (for possible action)

A. Consent Agenda (For possible Action)	Vote	Nav Singh	
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1. GAPP Compliance 3000- 3023 Uniform
2. GAPP Compliance 3000-3024 Vehicle Use Policy
3. Rainbow network upgrade using Erate grant proposal with Concourse for \$133,974.52 total; Amplus Academy to cover \$79,595.53.

Consent agenda items are considered routine and may be approved by a single motion. Any Board member may request that an item be removed from the consent agenda for separate discussion and action.

IV. Reading and approval of the minutes of the Board Meeting (For possible action)

A. Reading and approval of the minutes of the Board Meeting on September 30, 2026 (For possible action)	Approve Minutes	Nav Singh	
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V. Approval for Flexible Agenda (for possible action)

A. Approval for Agenda (For Possible Action)	Vote	Nav Singh	
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The Board may make a motion for a flexible agenda which is defined as taking items on the agenda out of order; combining agenda items with other agenda items; removing items from the agenda; moving agenda items to an agenda of another meeting, or voting on items in a block.

	Purpose	Presenter	Time
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OR

The Board may make a motion to accept and follow the agenda as submitted/posted.

VI. Financial (For Discussion Only)

- | | | | |
|-----------|---|---------|--------------|
| A. | Financial Report from MAST Financial (Discussion) | Discuss | Adam Holcomb |
|-----------|---|---------|--------------|

1. Total Revenue vs. Expenses
2. Monthly Cash Balance
3. Days Cash on Hand
4. Balance Sheet
5. Budget vs. Actuals
6. Review FY26 audit

VII. Charter Facility Support Foundation (For Discussion Only)

- | | | | |
|-----------|--|---------|------------|
| A. | Charter Facility Support Foundation Report | Discuss | Lee Iglody |
|-----------|--|---------|------------|

1. Construction Update

VIII. Chief Executive Officer Report (For Discussion Only)

- | | | | |
|-----------|---------------------------------------|---------|----------------|
| A. | Chief Executive Officer School Report | Discuss | Rachelle Hulet |
|-----------|---------------------------------------|---------|----------------|

1. Archerfest
2. Homecoming Week
3. Volleyball and Cross-Country Senior Night
4. PEAA Audit
5. Final Organizational Performance Ratings, SY 2025-2026
6. Academic Framework SY25-26
7. Calendar Invites
8. CSAN Conference January 9, 2027

IX. New Business (Discussion and possible action)

	Purpose	Presenter	Time
A. Review and receive the Amplus Academy final audit for FY26 from Velez and Hardy (For Possible Action)	Vote	Rachelle Hulet	
B. Discussion and possible action to approve a Campus Cleaning Service Agreement between Nevada Charter Academies d/b/a Amplus Academy and La Bamba Cleaning Services LLC for janitorial services at the Durango and Rainbow campuses from November 2, 2026 through May 1, 2027, at a per-visit rate of \$480 (Durango) and \$280 (Rainbow), with an estimated total contract value not to exceed \$90,000, and to authorize the Chief Executive Officer to execute the agreement.(For possible action)	Vote	Rachelle Hulet	
C. To reconsider, review, discuss and ratify the changes to Special Education Policies and Procedures Manual and Form that was approved on the consent agenda September 30, 2026 (For Possible Action)	Vote	Rachelle Hulet	
X. Public Comment Opportunity #2			
<i>(No action may be taken on a matter raised under this item until the matter is included on an agenda as an item on which action may be taken.) If attending remotely, please use the “raise hand” feature on Google Meet to be recognized by the board president. If attending by telephone, press *5 to raise your hand.</i>			
A. Public Comment #2	FYI	Nav Singh	
XI. Long Calendar (Discussion)			
A. Long Range Calendar Document	Discuss	Nav Singh	
XII. Closing Items			
A. Adjourn Meeting	Discuss	Nav Singh	

Agenda Posted By Becca Batista at 8.58am on 10.23.26, Executive Assistant

Becca Batista- signed

Signed by: Becca Batista (10/27/2026)

Coversheet

Consent Agenda (For possible Action)

Section:	III. Consent Agenda (for possible action)
Item:	A. Consent Agenda (For possible Action)
Purpose:	Vote
Submitted by:	Rachelle Hulet
Related Material:	1. Compliance 3000- 3023 Uniform.pdf 2. Compliance 3000-3024 Vehicle Use Policy.pdf 3a. Febuary Quote.pdf 3b. 2:26:26 Meeting Agenda.pdf 3c. 2:26:26 Meeting Minutes.pdf 3d. October 9 Quote.pdf

BACKGROUND:

1. Uniform Policy: This policy has been included in our Parent Student Handbook and was approved by the board on July 15, 2026. This policy has been reviewed by legal counsel and recommended changes have been made. Please review redlined version for changes and updates.

2. Vehicle Use Policy: This policy was originally approved by the board on March 28, 2024. This policy has been reviewed by legal counsel and recommended changes are now reflected on this version. Please review redlined version for changes and updates.

3. Erate Grant: Board approved original proposal on February 26, 2026 for an upgrade total of \$123,448.60, Amplus to cover \$61,744.30. Alex Stolyar was notified on October 6th that the total cost for the project would increase due to the increase in cost of goods. This increase also changed the total Amplus would need to cover as our portion is a percentage of the total project.

RECOMMENDATION:

I move to approve the consent agenda as presented.

TITLE: Uniform**POLICY NUMBER: 3023****SECTION: Compliance****LAST REVIEWED/REVISION: 10/28/2608/28/2025**

In accordance with [NRS 386.855](#) The Amplus Academy Governing Board establishes a uniform policy wherein all students must wear approved school uniforms to attend classes at Amplus Academy. Uniforms will use a graduated level of professionalism to impress upon students the importance of investing in self care and self presentation. Elementary grades will have requirements for shoes, socks, belts, pants, shorts, skirts, dresses, shirts, blouses, and tops. Outerwear will have required school logos. Secondary students will have requirements for shoes, socks, belts, pants, shorts, skirts, dresses, shirts, blouses, tops, and ties. All students are required to wear only approved school uniforms upon entry to the school until students exit the school for the school day. Secondary students will have a separate uniform for their physical education classes including requirements for footwear (depending on the activity), shorts, sweatpants, t-shirts, and warm weather clothing. School leadership will establish vendors where student's parents/guardians may purchase uniforms.

~~Students will not be required to wear uniforms based upon any of the following, "hair texture, hairstyle, including, without limitation, a protective hairstyle, or other trait associated with race." In accordance with NRS 386.855, this policy and the Uniform Guide shall not be applied or enforced in a manner that discriminates against a pupil based on race, including a pupil's hair texture, hairstyle (including, without limitation, a protective hairstyle), or other trait associated with race. Additionally all approved uniform pieces may be worn by any student regardless of gender or gender preference. School leadership will establish a Dress Code Plan to be dispersed to families.~~

School leadership will establish a system of assistance for families who request help to purchase required uniform pieces.

Dress Code plan

More regulations regarding the dress code plan can be found in the [Uniform Guide](#). Additional information regarding dress expectations and consequences for noncompliance can be found in the [Parent Student Handbook](#).

TITLE: Vehicle Use Policy**POLICY NUMBER: 3024****SECTION: Compliance****LAST REVIEWED/REVISION: 10/28/2026**

~~AMPLUS ACADEMY Vehicle Use Policy~~

School vehicles, also known as fleet vehicles, are provided for AMPLUS ACADEMY employees and volunteers when traveling to and attending school approved activities, training seminars, and/or other approved activities.

This policy does not cover the use of school buses. The fleet vehicles are ~~maintained by and procured from the AMPLUS ACADEMY Transportation Department~~ **procured and maintained by the School for its designated contractor**. The following policy guidelines have been placed into effect to promote a consistent and impartial system for the use of the vehicles as well as reduce the potential for liability in the event of an accident.

Authorized Use of Fleet Vehicles

Only AMPLUS ACADEMY employees or officially approved volunteers may operate the fleet vehicle. School-owned vehicles are to be used for official school travel by ~~employees, boards and authorized volunteers~~ **employees, members of the Governing Board, and authorized volunteers**.

The vehicles shall not be used for commuting to and from an employee's workplace and residence unless otherwise requested by the respective department administrator and approved by the Transportation Coordinator. **[The Transportation Coordinator is the School employee designated by the CEO to administer this policy.]**

School employees using school-owned vehicles are not permitted to transport family, friends, non-school business commuters or animals except for "service animals," unless approved by the Transportation Coordinator on a case by case basis.

To protect students, employees, and volunteers, no employee or volunteer shall transport a single student alone, except in an emergency or with the prior approval of the CEO or designee and notice to the student's parent or guardian. Fleet vehicles may be equipped with video monitoring, and drivers and passengers are on notice that vehicles may be monitored.

The employee/volunteer ~~must possess a valid Nevada driver's license and be at least 18 years of age~~ **must possess a valid driver's license [recognized in Nevada], meet the driver eligibility and driving record standards of the School's insurance carrier, be at least [21] year of age, and authorize periodic review of his or her motor vehicle record.** No student or other non-school employee or unapproved volunteer may operate the vehicle. In the

event that an approved school employee or volunteer becomes unable to safely operate the vehicle due to illness or other unforeseen reason while driving on the road, a ~~passenger may assume~~ **an adult passenger who is an approved driver under this policy may assume** the driving responsibility and move the vehicle to a safe location off the road. Once safely off the roadway immediately call 911 for assistance. Once assistance has been rendered, the passenger should then contact the Transportation Coordinator for further driving instructions.

Unauthorized Use of Fleet Vehicles

Fleet vehicles are not to be used for personal use at any time. Should you need to procure a fleet vehicle prior to your scheduled departure time, the fleet vehicle must remain parked at your residence in a safe location and remain there until such time the vehicle is needed for travel. When at an approved school activity you must always exercise reasonable judgment regarding the use of the fleet vehicle.

Misuse of the fleet vehicle may result in the suspension of your privileges to use a fleet vehicle and or other disciplinary action by the school.

Seat Belt Use Required

It is school policy that seat belts be used at all times, not only by the driver but by all passengers as well. Drivers of a school fleet vehicle are prohibited from overloading and/or overcrowding a vehicle that may result in unsafe operation. It is imperative that you not carry more passengers than the number of occupant safety restraint systems (seatbelts) in the fleet vehicle. Drivers are responsible for wearing and enforcing the use of seatbelts by all occupants or passengers. **Students shall be secured in a child restraint system when required by Nevada law. [Fleet vehicles designed to carry more than ten persons shall not be used to transport students without prior legal review.]**

Cell Phone/Personal Computing Device Usage

The safest way to use any cell phone or personal computing device while driving is to pull over to a safe location and park the fleet vehicle and then talk or use your computing device. Texting or typing, with any device, while driving a school fleet vehicle is strictly prohibited.

Moving Traffic Violations

Any school employee or volunteer operating a fleet vehicle is expected to obey all traffic laws and regulations. Any school employee or volunteer receiving a citation while operating a fleet vehicle is responsible for paying the cost of the citation and any other expenses incurred as a result of the citation. **Any deduction from an employee's wages requires the employee's written authorization and must comply with Nevada law.**

Violations such as parking tickets are also the responsibility of the school employee or volunteer in charge of the fleet vehicle when such a ticket is issued.

Accidents

In the event of an accident the driver of a school fleet vehicle shall immediately call 911. The driver shall give an assessment of any injuries and the seriousness of the accident.

The driver of the school fleet vehicle should then notify the Transportation Coordinator.

The Transportation Coordinator will arrange for another school fleet vehicle to go to the accident site to either continue the ~~route~~ trip or, if necessary, to transport students to the hospital at the direction of emergency personnel.

Administrators, or their designee(s), at the scene of the accident will account for all passengers who were riding in the school fleet vehicle.

The Transportation Coordinator will notify parents of students' involvement in the accident. If students are transported to the hospital, parents should be notified to report there. The duty may be organized on a shared basis so as to expedite the notification process.

If passengers are transported to the hospital, counselors may be notified to report there. Crisis and emergency response procedures as outlined in school policy may be implemented.

For accidents involving injuries to anyone, the school will order a drug and alcohol test of the driver as soon as possible. If you are found to be under the influence of drugs or alcohol at the time of the accident, regardless of whether you are found at fault or not, your employment and/or volunteer service with AMPLUS ACADEMY may be terminated. A driver who refuses to submit to testing will be treated as having tested positive. Testing will be conducted in accordance with the School's Human Resources Policy 3014 and applicable law.

Minor accidents not needing emergency response should be reported immediately to the Transportation Coordinator and handled on a case-by-case basis.

AMPLUS ACADEMY fleet vehicles have a current registration and insurance card located in the glove compartment of each vehicle. This information along with your driver's license will need to be presented to any law enforcement officer at the scene of an accident.

When an accident involves another vehicle, try to obtain the following information:

1. Driver's name (and owner's name if different)
2. Address
3. Telephone number
4. Name of insurance company or policy number
5. VIN, vehicle year, make and model
6. Vehicle license plate number

If possible, try to obtain the names, addresses and telephone numbers of any witnesses, including the name and badge number, department name and address of any investigating law enforcement agency.

Identify yourself and show your insurance identification card. Do not discuss any aspect of the schools insurance policy and do not assume blame for the accident. At no time are you permitted to agree to any settlement.

Cooperate with the investigating law enforcement officers. Answer their questions factually and avoid commentary beyond that. Do not insist that a citation be issued to the other operator. The officer may be trying to decide responsibility for the accident and an overly aggressive attitude on your part may result in a decision against you. ~~In a given situation, the officer may ask if you want a citation issued to the other operator. If so, answer in the affirmative and explain that this is the school district's preference.~~

If an insurance adjuster or any other representative from the other driver's insurance company contacts you for a statement (either written or recorded), refer that person to the Transportation Coordinator. **The Transportation Coordinator shall report every accident, however minor, to the CEO, who shall ensure prompt notice to the School's insurance carrier. Any video or data from the vehicle shall be preserved.**

Alcohol and Illegal Drugs Prohibited

~~No school employee may use or be under the influence of any alcohol, illegal drugs or abuse of prescription drugs while operating a fleet vehicle.~~

No driver may use or be under the influence of alcohol, illegal drugs, or any prescription or over-the-counter medication that impairs the ability to drive safely while operating a fleet vehicle.

In addition to this, ~~no employee may operate~~ **no driver may operate** a fleet vehicle for at least four hours after having consumed an alcoholic beverage.

Other Prohibited Items

~~School employees~~ **Drivers** are prohibited from carrying or transporting any hazardous material that may pose a risk to the health and safety of the driver or passengers. These materials may include but are not limited to poisonous gas, tear gas, liquid poison, explosives, radioactive materials and firearms. If you are uncertain if a material can be safely transported in a fleet vehicle contact the Transportation Coordinator for further instructions.

E-RATE ATTACHMENT to SERVICE AGREEMENT For PROJECT 0836-26C.1 – NETWORK ELECTRONICS for NEVADA CHARTER ACADEMIES

THIS ATTACHMENT, hereafter referred to as "Attachment", is entered into by and between the Nevada Charter Academies, hereinafter called "Owner", and Concourse Tech Inc., hereinafter called "Service Provider", and is an attachment to the Agreement provided by the Service Provider, hereafter referred to as "Agreement". Owner and Service Provider are sometimes individually referred to as "Party" and collectively as "Parties." The terms and conditions set forth in this Attachment shall take precedent over any other agreement between the Parties.

NOW, THEREFORE, the Parties, in consideration of the mutual covenants hereinafter set forth, agree as follows:

1. Scope of Work. The Service Provider agrees to furnish all services and/or equipment necessary to perform and complete, in a good workmanlike manner, the work in strict accordance with the **Request for Proposal No 0836-26C.1 – Network Electronics for Nevada Charter Academies.**
2. Total Contract Price. As full consideration for the faithful performance of the agreement, District shall pay to Contractor, subject to any additions or deductions as provided in the Contract Documents, the sum of:

Total sum of Base Proposal

One Hundred Twenty-Three Thousand Four Hundred Forty-Eight 60/100 Dollars (\$ **123,448.60**).

CONTRACTOR LEAVE BLANK TO BE FILLED IN BY THE OWNER

Total sum of Base Proposal

Dollars (\$ _____).

3. Payment. The payment method for the agreed upon service shall be USAC's Service Provider Invoicing (SPI). Service Provider agrees to invoice the Owner for the undiscounted amount of the service only and shall be responsible to prepare and submit the Form 472 for the reimbursement of the discounted amount from USAC. The Service Provider agrees that prior to submitting the Form 472,
 - a. Service Provider has performed the services that reimbursement is being requested for, and
 - b. Service Provider has submitted a discounted invoice to the Owner for the reimbursement amount being requested for.
4. Service Delivery. In compliance with the E-rate program rules, Parties agrees that the service(s) under the Agreement will not begin prior to July 1, 2026, or extend beyond September 30, 2027, without prior approval of USAC. Parties agree that no service(s) may commence until the Service Provider has received a duly authorized written Notice to Proceed from the Owner.
5. Growth Clause. The Parties agree that during the term of the Agreement the Owner may increase the scope of the agreed upon service(s) in whatever manner that best meet the interest of the Owner. No change to the Agreement shall be enforceable unless agreed upon in writing by both Parties.
6. Multi-Year Licensing and Services. The contract term shall extend through the full duration of any multi-year software licenses, maintenance agreements, support services, or other recurring services awarded herein. The contract expiration date shall align with the expiration date of the longest-term license or service commitment.
For E-Rate compliance, all multi-year licenses or services must be priced to allow for annualized funding requests and invoicing, unless expressly eligible as a one-time, non-recurring charge (e.g., Right to Use (RTU) or perpetual license). The Vendor shall provide an exhibit to this Agreement [Exhibit ____: Multi-Year License and Service Schedule] that identifies the term length, annual cost allocation, and whether the charge is annual or one-time, for each multi-year license or service awarded. USAC BMIC and MIBS services shall be billed annually in accordance with USAC program requirements.
The Vendor is solely responsible for the accuracy of all information provided in their proposal and in the Multi-Year License and Service Schedule exhibit. The District is not responsible for any consequences resulting from incorrect or inaccurate information

provided by the Vendor, including E-Rate funding issues or compliance matters. The Vendor shall bear all financial responsibility and liability for any errors or omissions in their submitted information.

IN WITNESS WHEREOF, the parties hereto have caused this Amendment to be duly executed and delivered as of the Effective Date set forth in the introductory paragraph above.

“OWNER”

Nevada Charter Academies

By: _____

Name: _____

Title: _____

Date: _____

“SERVICE PROVIDER”

Concourse Tech Inc.

By: Ajay Menon

Name: Ajay Menon

Title: Head of K-12

Date: December 26, 2025

**Concourse Tech Inc.**

169 Madison Ave. Suite 15520

New York, NY 10016

concoursetech.com

646-305-9964

December 26, 2025

Jazelle Salazar

Nevada Charter Academies

8377 W Patrick Ln Las Vegas, NV 89113 Clark

jsalazar@infinitycomm.com**RE: Response to E-Rate RFQ - Form 470 Application Number: 260008180**

Dear Jazelle,

On behalf of Concourse Tech Inc. (formerly known as Coquina Labs), I am pleased to submit our proposal in response to your E-Rate opportunity. Our team is deeply committed to supporting schools and libraries across the nation by delivering reliable, compliant, and cost-effective technology solutions that meet the unique needs of educational institutions. Last year, we worked with over 115 schools and libraries on their E-Rate purchases, and we would be grateful to have the opportunity to work with your team this year.

This bid covers the supply of the following items as specified in the E-Rate documentation:

Line No.	Part No.	Description	Unit Price	Quantity	Extended Price	E-Rate Eligibility Estimate
1	FG-201G-BDL-809-36	Fortinet, Inc. - FortiGate-201G Hardware plus FortiCare Premium and FortiGuard Enterprise Protection	\$16,842.02	1	\$16,842.02	44%
2	FS-648F-FPOE	Fortinet, Inc. - FortiSwitch-648F-FPOE	\$6,622.43	3	\$19,867.28	100%
3	FS-448E-FPOE	Fortinet, Inc. - FortiSwitch-448E-FPOE	\$3,792.13	7	\$26,544.93	100%
4	FS-1024E	Fortinet, Inc. - FortiSwitch-1024E	\$10,129.91	1	\$10,129.91	100%
5	FAP-431 G-A	Fortinet, Inc. - FortiAP-431G	\$682.39	65	\$44,355.46	100%
6	FEX-511F	Fortinet, Inc. - FortiExtender-511F	\$776.63	2	\$1,553.25	0%
7	FN-TRAN-SFP+LR	Fortinet, Inc. - 10GE SFP+ transceiver module, long range	\$90.98	16	\$1,455.75	100%
Subtotal						\$120,748.60
Estimated shipping cost						\$2,700.00
Total cost including shipping (before tax)						\$123,448.60



Amplus Academy

Amplus Board Meeting

February

Date and Time

Thursday February 26, 2026 at 6:30 PM PST

Location

Amplus Academy- Rainbow Campus
7077 W Patrick Lane

Google Meet joining info

Video call link: <https://meet.google.com/exx-fnpe-bmp>

Or dial: (US) +1 508-970-9198 PIN: 627 420 951#

More phone numbers: <https://tel.meet/exx-fnpe-bmp?pin=3129057654918>

The Governing Body of **AMPLUS ACADEMY** will conduct a board meeting open to the public on February 26, 2026 beginning at 6:30 p.m. at the following location: 7707 W Patrick Ln and Google meet.

This public meeting will be conducted in accordance with Nevada's Open Meeting Law, NRS 241.020.

This meeting may also include virtual attendees/participants.

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Agenda

	Purpose	Presenter	Time
I. Opening Items			6:30 PM
A. Roll Call of the Board		Melissa St. Jean	1 m
B. Call the Meeting to Order		Nav Singh	
C. Pledge of Allegiance		Nav Singh	1 m
II. Public Comment Opportunity #1			
<i>(No action may be taken on a matter raised under this item until the matter is included on an agenda as an item on which action may be taken.) If attending remotely, please use the “raise hand” feature on Google Meet to be recognized by the board president.</i>			
III. Consent Agenda			6:32 PM
A. Consent Agenda	Vote	Nav Singh	5 m
1. Concourse Rainbow network upgrade for \$123,448.60 through Erate grant, Amplus to cover half at \$61,744.30.			
IV. Reading and approval of the minutes of the Board Meeting (For Discussion and possible action)			6:37 PM
A. Reading and approval of the minutes of the Board Meeting on January 20, 2026	Approve Minutes		5 m

	Purpose	Presenter	Time
V. Approval of Agenda			6:42 PM
A. Approval of Agenda (for possible action)	Vote	Nav Singh	2 m
<p><i>The Board may make a motion for a flexible agenda which is defined as taking items on the agenda out of order; combining agenda items with other agenda items; removing items from the agenda; moving agenda items to an agenda of another meeting, or voting on items in a block.</i></p> <p><i>OR The Board may make a motion to accept and follow the agenda as submitted/posted</i></p>			
VI. Financial			6:44 PM
A. Financial Report from MAST Financial (Discussion)	Discuss	Adam Holcomb	20 m
<ol style="list-style-type: none"> 1. Total Revenue vs. Expenses 2. Monthly Cash Balance 3. Days Cash on Hand 4. Balance Sheet 5. Budget vs. Actuals 			
VII. Review of Authorizer, State Public Charter Authority (Discussion)			7:04 PM
A. Financial Framework	Discuss	Rachelle Hulet	5 m
B. 2025 Site Evaluation	Discuss	Rachelle Hulet	5 m
VIII. Chief Executive Officer Report			7:14 PM
A. Chief Executive Officer School Report	Discuss	Rachelle Hulet	30 m
<ol style="list-style-type: none"> 1. Dashboard Update-Winter Map/Cert data and preliminary CTE testing results 2. Testing Update- Wida, ACT and SBAC 3. Fundraising and Campaigns 4. National Charter School Conference 			

	Purpose	Presenter	Time
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5. CSAN Executive Director

IX. Academic Report (Discussion) 7:44 PM

A.	Presentation on Amplus ESS Program, Principal Sabrina Carrington and Principal Jackie Jackson	Discuss	Rachelle Hulet	30 m
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X. Public Comment Opportunity #2

(No action may be taken on a matter raised under this item until the matter is included on an agenda as an item on which action may be taken.) If attending remotely, please use the “raise hand” feature on Google Meet to be recognized by the board president.

XI. Long Calendar (Discussion) 8:14 PM

A.	Long Range Calendar Document	Discuss		5 m
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XII. Closing Items 8:19 PM

A.	Adjourn Meeting	Discuss	Nav Singh	1 m
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Amplus Academy

Minutes

Amplus Board Meeting

February

Date and Time

Thursday February 26, 2026 at 6:30 PM

Location

Amplus Academy- Rainbow Campus
7077 W Patrick Lane

Google Meet joining info

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Google Meet joining info

Video call link: <https://meet.google.com/exx-fnpe-bmp>

Or dial: (US) +1 508-970-9198 PIN: 627 420 951#

More phone numbers: <https://tel.meet/exx-fnpe-bmp?pin=3129057654918>

Please note the following:

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The Board is pleased to make reasonable accommodations for any member of the public who has a disability and wishes to attend the meeting. If special arrangements for the meeting are necessary, please notify staff, in writing, at 8377 West Patrick Lane, Las Vegas, NV 89113; via email at mstjean@amplus.academy; or call 702-970-6800 x5022 in advance so arrangements can be made.

Directors Present

C. Farthing, D. Price, E. Elliott (remote), M. St. Jean, N. Singh, R. Norland, S. Torrance (remote)

Directors Absent

None

Guests Present

B. Batista, R. Hulet

I. Opening Items

A. Roll Call of the Board

B. Call the Meeting to Order

N. Singh called a meeting of the board of directors of Amplus Academy to order on Thursday Feb 26, 2026 at 6:33 PM.

C. Pledge of Allegiance

II. Public Comment Opportunity #1

A. Comment #1

President Singh announced the opportunity for public comment however none were given.

III. Consent Agenda

A.

Consent Agenda

C. Farthing made a motion to consent agenda.

M. St. Jean seconded the motion.

The board **VOTED** to approve the motion.

IV. Reading and approval of the minutes of the Board Meeting (For Discussion and possible action)

A. Reading and approval of the minutes of the Board Meeting on January 20, 2026

M. St. Jean made a motion to approve the minutes from Amplus Special Board Meeting on 01-20-26.

C. Farthing seconded the motion.

The board **VOTED** to approve the motion.

V. Financial

A. Financial Report from MAST Financial (Discussion)

CFO Adam was unable to attend the meeting as he was driving home from another board meeting.

Financial Statement and Narrative: The financial statement and narrative for the monthly financials were emailed to the board earlier.

Annual Investor Call: Adam and CEO Hulet completed the annual investor call with Baird, which was a requirement for their bond covenants.

No questions were asked, but the CEO Hulet mentioned that anyone with questions should email Adam directly.

VI. Review of Authorizer, State Public Charter Authority (Discussion)

A. Financial Framework

This review is a standard part of the annual operational and academic framework required by the authorizer. The final report for the 2024–2025 financial framework was returned and presented to President Singh. The report confirmed that Amplus Academy met all state standards within the financial framework.

CEO Hulet noted that this positive result was expected, as it aligns with their recent successful audit.

B. 2025 Site Evaluation

The authorizer conducts on-site evaluations during years one, three, and five of the charter; this current review marks year one for the school.

CEO Hulet described the visit as pleasant and noted that because the same evaluators have visited over the past few years, they have been able to witness the school's long-term progress.

While the full reports are lengthy and available via a provided link, the summary highlights the progression of the school's academics and culture.

No questions were asked.

VII. Chief Executive Officer Report

A. Chief Executive Officer School Report

1. Dashboard: CEO Hulet presented the updated Dashboard with winter MAP and Cert Data. Also included preliminary CTE testing results.

2. Testing Updates: WIDA exams for English Language Learners (ELL) were recently completed for 174 students. These tests evaluate proficiency in listening, speaking, reading, and writing, rather than subject matter knowledge.

ACT was held on February 25th, 168 juniors and 2 seniors completed this state-mandated test. The results from this specific February session are used for the high school's star rating.

Preparations are underway for April SBAC testing for students in grades 3 through 9.

3. Fundraising and Campaigns: The school has received \$24,000 from seven community partners. Recent fundraisers, including a partnership with Cane's Chicken, raised over \$10,000 for various student and activity groups. Specific campaigns included the Archie's Angel Tree for gift cards and a StuCo fundraiser for disabled veterans.

Celebrated "I Heart Amplus Week" during National Kindness Week, which featured a "yacht theme" ("We'd surely be lost without you") and included staff treats and gifts.

4. Nation Charter School Conference: A group will attend the National Charter School Conference in New Orleans from June 24th to 26th. Including 3 board members.

5. CSAN Executive Director: The Charter School Association of Nevada (CSAN) has appointed a new Executive Director, Selena Torres-Vaca, and a new Advocacy Director, Gil Lopez.

The school will host a School Leaders Convening on March 10th to encourage collaboration among local charter schools.

No questions were asked from the board members.

VIII. Academic Report (Discussion)

A. Presentation on Amplus ESS Program, Principal Sabrina Carrington and Principal Jackie Jackson

Principal Carrington and Jackson presented to the board what Amplus Special Education program consists of.

Covered items such as program vision, disability categories, program structure: including current case loads, delivery models, enrollment trends, ESY services, Gate and strategic considerations. Please see presentation for more information.

Board members were very grateful for this information and the work the ESS team has done for our students.

IX. Public Comment Opportunity #2

A. Comment #2

President Singh announced the opportunity for public comment however none were given.

X. Long Calendar (Discussion)

A. Long Range Calendar Document

Discussed moving our board meeting to Wednesday because of scheduling conflicts.

XI. Closing Items

A. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 7:38 PM.

Respectfully Submitted,
N. Singh

Documents used during the meeting

- A1. AGMT from Concorse Bid Response 2.pdf
- Amplus February 2026 Financial Board Report.pdf
- Fiscal Year 2025 Amplus final approved Financial Performance Framework.pdf
- SE Report 25-26 Amplus Durango.pdf
- SE Report 25-26 Amplus Rainbow.pdf
- 2.26.26 Amplus_Academy_Performance_Dashboard.pdf
- Dashboard updates.pdf
- 2_26_2026 Amplus Board Report (Rachelle).pdf

- ESS Dept. Presentation 02_26.pdf
- Long Range Calendar 2.26.26.pdf

**Concourse Tech Inc.**

169 Madison Ave. Suite 15520

New York, NY 10016

concoursetech.com

646-305-9964

October 06, 2026

Jazelle Salazar

Nevada Charter Academies

8377 W Patrick Ln Las Vegas, NV 89113 Clark

jsalazar@infinitycomm.com**RE: Response to E-Rate RFQ - Form 470 Application Number: 260008180**

Dear Jazelle,

On behalf of Concourse Tech Inc. (formerly known as Coquina Labs), I am pleased to submit our proposal in response to your E-Rate opportunity. Our team is deeply committed to supporting schools and libraries across the nation by delivering reliable, compliant, and cost-effective technology solutions that meet the unique needs of educational institutions. Last year, we worked with over 115 schools and libraries on their E-Rate purchases, and we would be grateful to have the opportunity to work with your team this year.

This bid covers the supply of the following items as specified in the E-Rate documentation:

Line No.	Part No.	Description	Unit Price	Quantity	Extended Price
1	FG-201G-BDL-809-36	Fortinet, Inc. - FortiGate-201G Hardware plus FortiCare Premium and FortiGuard Enterprise Protection	\$16,842.02	1	\$16,842.02
2	FS-648F-FPOE	Fortinet, Inc. - FortiSwitch-648F-FPOE	\$6,622.43	3	\$19,867.29
3	FS-448E-FPOE	Fortinet, Inc. - FortiSwitch-448E-FPOE	\$3,792.13	7	\$26,544.91
4	FS-1024E	Fortinet, Inc. - FortiSwitch-1024E	\$10,129.91	1	\$10,129.91
5	FAP-441K-A	FortiAP-441K Fortinet, Inc. - FAP-441K-A	\$844.33	65	\$54,881.45
6	FEX-511G	FortiExtender-511G Fortinet, Inc. - FEX-511G	\$776.63	2	\$1,553.26
7	FN-TRAN-SFP+LR	Fortinet, Inc. - 10GE SFP+ transceiver module, long range	\$90.98	16	\$1,455.68
Subtotal					\$131,274.52
Estimated shipping cost					\$2,700.00
Total cost including shipping					\$133,974.52

Estimated sales tax (if applicable - waived for exempt entities)	\$0.00
Total price including sales tax	\$133,974.52

Additional notes:

- The items in this proposal are offered individually. The buyer is welcome to select only the items that meet your needs.
- **Concourse SPIN ID #: 143054412** (note: SPIN ID is under Coquina Labs Inc.)
- **Invoicing options:** SPI and BEAR both available based on customer preference
- We certify that we have green light status with USAC.
- We certify that we have completed the FCC Form 473 Service Provider Annual Certification Form for 2025-2026. We are committed to completing FCC Form 473 for funding year 2026-2027 when it is available.
- Even if not explicitly quoted in the above proposal, installation & configuration pricing / details are always available within 24 hours if you send us a request
- E-Rate eligibility is an estimate. Eligibility decisions are ultimately at the discretion of USAC.
- Included in this proposal:
 - Real human support for orders and invoicing M-F 9-7pm ET, with 24 hour or less turnaround time on all questions
- Not included in this proposal:
 - Ongoing managed services (e.g. network monitoring and management)
 - Concourse does not provide its own break/fix repair services. Any maintenance proposed above is manufacturer-provided.

Concourse brings extensive experience to this endeavor, including:

Proven Success with K-12 Schools: As a value-added reseller and managed service provider, Coquina provides high-quality hardware, software, and networking technology to K-12 school districts and other public sector clients. We partnered with 117 schools and libraries during FY25 E-Rate. We are an awardee of multiple blanket commercial off-the-shelf technology contracts, including with the Texas Region 7 Education Service Center (ESC), the Texas Region 19 ESC Allied States Cooperative (ASC), and The Interlocal Purchasing System (TIPS). We've included a sample of customer references in the following page for your reference. **We guarantee a < 1 business day turnaround time on any query / question you send us. Our organization is built around delivering the best customer service in the nation, no matter your school / district / library's size.**

Broad Relationships with Leading Manufacturers: We have extensive relationships as an authorized reseller of leading E-Rate manufacturers, including Cisco, HPE Aruba, Fortinet, Extreme Networks, Juniper, Ubiquiti, APC, Eaton, and several others.

Deep Public Sector Technology Expertise: Our advisory board comprises former K-12 technology advisors, city Chief Information Officers (CIOs), and state procurement Officers (CPOs), ensuring that our technology strategies are informed by decades of leadership experience in public-sector technology procurement.

Coversheet

Reading and approval of the minutes of the Board Meeting on September 30, 2026 (For possible action)

Section:	IV. Reading and approval of the minutes of the Board Meeting (For possible action)
Item:	A. Reading and approval of the minutes of the Board Meeting on September 30, 2026 (For possible action)
Purpose:	Approve Minutes
Submitted by:	
Related Material:	Minutes for Amplus Board Meeting on September 30, 2026



Amplus Academy

Minutes

Amplus Board Meeting

Date and Time

Wednesday September 30, 2026 at 5:00 PM

Location

Google Meet link: <https://meet.google.com/yep-sxdf-aim>

This meeting has no physical location and will be held by remote technology system only, pursuant to NRS 241.023.

The Governing Body of **AMPLUS ACADEMY** will conduct a board meeting open to the public on September 30, 2026 beginning at 5:00 p.m. on Google Meet.

This public meeting will be conducted in accordance with Nevada's Open Meeting Law, NRS Chapter 241

How to attend and participate. Members of the public may hear and observe the meeting by video at <https://meet.google.com/yep-sxdf-aim>, or may listen and participate by telephone by dialing (US) +1 919-756-5592 and entering PIN 146 553 255#. Members of the public may provide live public comment during each public comment period. Video participants should use the "raise hand" feature in Google Meet. Telephone participants should press *5 to raise hand and, when recognized by the President, press *6 to unmute. The President will read these instructions aloud before the first period of public comment.

Amplus Board Meeting

Wednesday, September 30 · 5:00 – 6:00pm

Time zone: America/Los_Angeles

Google Meet joining info

Video call link: <https://meet.google.com/yep-sxdf-aim>

Or dial: (US) +1 919-756-5592 PIN: 146 553 255#

More phone numbers: <https://tel.meet/yep-sxdf-aim?pin=3403351225042>

Please note the following:

Public comment will be limited to three minutes per person. Public comment will not be restricted based on viewpoint.

The Board reserves the right to take agenda items out of order and may combine two or more items. Items may also be removed or postponed by the board or combined for consideration.

The Board is pleased to make reasonable accommodations for any member of the public who has a disability and wishes to attend the meeting. If special arrangements for the meeting are necessary, please notify staff, in writing, at 8377 West Patrick Lane, Las Vegas, NV 89113; via email at mstjean@amplus.academy; or call 702-970-6800 x5022 in advance so arrangements can be made.

Supporting material. Supporting material for this meeting may be requested at no charge from Melissa St. Jean, Board Secretary, Amplus Academy, 8377 West Patrick Lane, Las Vegas, NV 89113; mstjean@amplus.academy; 702-970- 6800 x5022. Supporting material is also available on the Amplus Academy website at <https://app2.boardontrack.com/public/ySE6Dc/year>.

Posting. This notice and agenda have been posted at the following locations: (1) Amplus Academy, 8377 West Patrick Lane, Las Vegas, NV 89113; (2) the Amplus Academy website, <https://app2.boardontrack.com/public/ySE6Dc/year>; and (3) the State of Nevada Public Notice website, <https://notice.nv.gov>.

Directors Present

C. Farthing (remote), D. Price (remote), E. Elliott (remote), N. Singh (remote), R. Norland (remote)

Directors Absent

M. St. Jean, S. Torrance

Guests Present

B. Batista (remote), Ben Mercer (remote), Jackie Jackson (remote), Lee Iglody (remote), Lisa Cates (remote), R. Hulet (remote), Sabrina Carrington (remote), Sarah Barlow (remote)

I. Opening Items

A. Call the Meeting to Order

N. Singh called a meeting of the board of directors of Amplus Academy to order on Wednesday Sep 30, 2026 at 5:00 PM.

B. Roll Call of the Board

C. Pledge of Allegiance

Pledge of Allegiance was given

II. Public Comment Opportunity #1

A. Public Comment #1

President Singh announced the opportunity for public comment however none were given.

III. Consent Agenda (for possible action)

A. Consent Agenda

N. Singh made a motion to approve the consent agenda.

R. Norland seconded the motion.

The board **VOTED** to approve the motion.

IV. Reading and approval of the minutes of the Board Meeting (For Possible Action)

A. Reading and approval of the minutes of the Board Meeting on August 26, 2026 (For Possible Action)

D. Price made a motion to approve the minutes from Amplus Board Meeting on 08-26-26.

C. Farthing seconded the motion.

The board **VOTED** to approve the motion.

B. Reading and approval of the minutes of the Special Board Meeting on August 31, 2026 (For Possible Action)

C. Farthing made a motion to approve the minutes from Amplus Special Board Meeting on 08-31-26.

E. Elliott seconded the motion.

The board **VOTED** to approve the motion.

V. Charter Facility Support Foundation (For Discussion Only)

A.

Charter Facility Support Foundation Report

Currently awaiting traffic plan approval for the off-site construction permit. Construction on the east parking lot and sub-construction is planned to begin right after graduation in May to minimize disruption to traffic and carpooling. All financing is queued up with two bondholders ready to buy once final permitting from Clark County is finalized.

President Singh asked if we see any hurdles in the timeline at this point?

Manager Iglody said no. Despite previous delays, the project is on track. Financing is lined up, and once the final permitting phase completes, construction will be ready to go

VI. Financial (For Discussion Only)

A. Financial Report from MAST Financial (Discussion)

Financial operations have had a steady start for the school year. The unrestricted operating cash balance sits at approximately **\$8.5 million** (around 91 days of cash on hand). August marked the first full month of payroll for the school year. Revenue is currently at **13%** of the budget, while expenses stand at **11%**. The ongoing audit is progressing well and is expected to be presented at the October meeting.

Member Norland asked if the potential staff insurance change due to pricing already considered in the current budget, or will that come later?

CEO Hulet said that the projected spending amount for benefits is already factored into the current budget. The upcoming insurance shift is expected to slightly lower that cost relative to original projections, so it is not an unbudgeted expense.

VII. Chief Executive Officer Report (For Discussion Only)

A. Chief Executive Officer School Report

- Amplus Academy has two National Merit Scholarship Semi-Finalists this year.
- Partnered with *Vegas Family Insider* for a community resource event, which will be integrated into the spring *Bullseye Bash*.
- Hosted a successful blood drive resulting in 23 units of blood collected from 29 students and 4 staff members (exceeding the goal of 20 units).
- *Archer Fest* is scheduled for next Friday night (free games/prizes, tickets for food/vendors).
- Secured corporate partnerships: John Park Law (\$15,000 title sponsor) and Blackburn & Worth (\$5,000 premier sponsor, who provided staff lunch).
- Shifted to a self-funded model under Pareto / UMR with prescription coverage via OptumRx.
- Open enrollment was completed in 2.5 days with 165 employees enrolled.
- Offered an EPO plan (backed by UnitedHealthcare's national network) with low copays (\$15 primary, \$30 specialist) and free telehealth. 152 employees selected the EPO plan, while 13 chose HSA/PPO options.

- Switching stops escalating 10%–20%+ annual premium rate hikes on the total pool (\$1.1M–\$1.6M), capping future increases strictly to the stop-loss coverage premium (\$375k threshold).
- CSAN (Charter School Association of Nevada) is advocating for legislative updates regarding liability insurance umbrella caps. Amplus is currently marked "non-compliant" on this state performance metric due to outdated state language, but carries full attorney-reviewed coverage.
- State pupil funding updates: Clark County School District (CCSD) enrolled 20,000 fewer students than projected. An emergency hold-harmless order (120 days) was enacted to protect declining schools' budgets, while growing schools (like Amplus) will still be paid based on actual current enrollment.

Board members expressed praise for the new self-funded health insurance plan, noting how helpful the detailed report was and sharing that their own organizations were facing similar cost increases.

VIII. Academic Report (For Discussion Only)

A. Amplus 2025-2026 Nevada School Performance Framework Ratings

CAO Barlow: The Nevada Department of Education (NDE) adjusted baseline recalculations and business rules (e.g., chronic absenteeism definitions and student weighting). This resulted in an apparent score drop across the state, which reflects state-level adjustments rather than operational decline within Amplus Academy.

Rainbow Elementary Campus (Principal Lisa Cates)

Performance: Pooled proficiency sits **>11% above** the district rate.

Strengths: Chronic absenteeism is under **5%**. English Learner (EL) proficiency had a **70% exit rate** across 45 students (+11.2% year-over-year). Science proficiency increased by **10%**.

Focus Areas: Targeted growth in **5th-grade math** through the CRA (Concrete, Representational, Abstract) model using physical manipulatives, alongside focused ELA interventions.

Durango Elementary Campus (Principal Jackie Jackson)

Performance & Strengths: 3rd-grade math proficiency reached **76.9%** (an **18.8% increase**).

3rd-grade ELA proficiency improved by **4.5%**. Chronic absenteeism dropped from **14.9% to 5.6%**.

Focus Areas: Closing opportunity gaps in science and aligning WIDA/EL testing support across elementary and secondary coaches.

Secondary Campus — Middle & High School (Principal Sabrina Carrington)

Middle School: Maintained a **5-star designation**. 6th-grade ELA achieved full growth points.

Math proficiency exceeded the district average by **10%**. Chronic absenteeism decreased from **6.5% to 5.8%**. Implemented dedicated strategic reading classes and expanded character development programs.

High School: Ranked **5th** among Clark County comprehensive high schools. ACT composite math scores increased by **0.5 points** (outpacing state trends). Economically disadvantaged students nearly doubled their math benchmark scores (from **17% to 33%**). High school EL proficiency grew by **9%**

Member Norland asked, What attributed to the decline in the opportunity gap for elementary students, and what specific programs/systems are being used for ELA and Math RTI (Response to Intervention) moving forward?

Principal Cates, Jackson and CAO Barlow said:

Root Cause: Identified mid-year 5th-grade dips and staffing challenges. Over-relying on rigid, pre-packaged intervention software created a disconnect with actual classroom gaps.

ELA Action: Switched to progress monitoring via EasyCBM, using the PAST phonemic awareness screener from *LETRS* training, *UFly*, and *Words Their Way* word sorts led by trained paraprofessionals.

Math Action: Utilizing *Reveal Math / Arrive* curriculum, hands-on manipulatives (CRA model), interactive student discourse, and weekly IXL diagnostic data tracking.

Member Farthing asked, How will progress for "bubble kids" (students near proficiency) be measured mid-year so the Board knows if these interventions are working

CAO Barlow and Principal Jackson said The school opted out of i-Ready to remain with **NWEA MAP** for consistent interim benchmark testing. PLC teams track weekly micro-data (e.g., IXL diagnostics, weekly progress monitoring) to catch trends within 2–3 weeks rather than waiting several months for mid-year assessments.

Member Norland asked, Is high school science taught by single or multiple teachers, and what structures are in place to support incoming teachers and prevent instruction disruptions?

CAO Barlow and Principal Carrington said, High school science has two teachers. The small test sample on the report card was due to shifting end-of-course testing from 9th grade to 10th grade to give students an extra year of instruction.

Support Structures: Instructional coaches run weekly Thursday workshops. Assistant principals have increased direct classroom observations to give immediate feedback on Tier 1 instruction and hands-on lab engagement (e.g., dissections).

Treasurer Price asked Given high performance numbers, is the lower high school engagement indicator tied to attendance/senioritis, and how are you addressing it?

CAO Barlow and Principal Carrington said, Attendance challenges are primarily concentrated in 11th and 12th grades due to increased student independence.

The admin team tracks daily chronic absenteeism, uses the *Minga* platform for positive behavior recognition, and is shifting parent-teacher conferences to a team-based model (APT&T) to improve accountability and home-school dialogue

IX. New Business (Discussion and For Possible Action)

A. To review, discuss and possibly approve revised Policy 3007, Lottery (Enrollment) Policy, including the open enrollment window, lottery and waitlist procedures, and delegation of operational management to the Chief Executive Officer (For Possible Action)

D. Price made a motion to approve revised Policy 3007, Lottery (Enrollment)Policy, as presented.

R. Norland seconded the motion.

The board **VOTED** to approve the motion.

No Discussion

B. To review, discuss and possibly approve the dual credit course catalog

D. Price made a motion to to approve the dual credit course catalog as presented.

C. Farthing seconded the motion.

The board **VOTED** to approve the motion.

No Discussion

C. To review, discuss and possibly approve the Resolution No. [2026-001], declaring five (5) pre-owned school buses acquired in Fiscal Year 2024 with State transportation grant funds to be surplus to the needs of Amplus Academy; authorizing the Chief Executive Officer to sell them, individually or together, as whole units or for parts, for not less than fair market value, or to dispose of them by salvage if they cannot be sold, in compliance with the terms of the transportation grant and any direction of the State Public Charter School Authority; and directing the related accounting, fixed-asset, and reporting actions. (For Possible Action)

D. Price made a motion to to adopt Resolution No. 2026-001, finding and declaring that the five school buses described in Exhibit A are no longer required for public use and are surplus to the needs of the School, and authorizing their sale or disposition as provided in the Resolution.

R. Norland seconded the motion.

The board **VOTED** to approve the motion.

CEO Hulet explained that these are old buses Amplus wants to get off their registration and insurance so they can take those extra funds and put them toward purchasing the new bus.

D.

To review, discuss and possibly approve the purchase of a new school bus from Buswest in an amount not to exceed \$305,443.25, to be paid from the School's FY2026-27 State transportation funding and general funding sources. (For Possible Action)

D. Price made a motion to to approve the purchase of one 2026 Thomas HDX2 84-passenger school bus from BusWest under Quote No. SB8268, in an amount not to exceed \$305,443.25, and to authorize the Chief Executive Officer to execute the order documents.

C. Farthing seconded the motion.

The board **VOTED** to approve the motion.

Treasurer Price asked for clarification on whether they were getting rid of the five older buses to acquire a newer one?

CEO Hulet clarified that when they first received their transportation grant, there was a long lead time to get a brand-new bus, so they bought several older buses to get transportation running immediately. They have since purchased six brand-new buses, making this acquisition their seventh new bus. She also noted that using Bus West keeps the fleet consistent with the same engines and parts, making future fleet maintenance much easier to oversee.

X. Long Calendar (Discussion)

A. Long Range Calendar Document

Discussed up coming board meetings. October 28 may be adjusted based on auditor availability for the annual audit report.

President Singh noted that the board will be initiating a board self-review and CEO evaluation using *Board on Track* tools.

XI. Public Comment Opportunity #2

A. Public Comment #2

President Singh announced the opportunity for public comment however none were given.

XII. Closing Items

A. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 6:54 PM.

Respectfully Submitted,
N. Singh

Documents used during the meeting

- Amplus Compliance Section 3000.pdf
- FY27 Grant Subawards.pdf
- Amplus September 2026 Financial Board Report.pdf
- 9.30.2026 Amplus Board Report.pdf
- Amplus Rainbow ES 2025-26.pdf
- Amplus Rainbow ES Science 25-26.pdf
- Amplus Rainbow K-5 Report Card.pdf
- Amplus Durango ES MS HS 2025-26.pdf
- Amplus Durango ES MS HS Science 25-26.pdf
- Amplus Durango K-5 Report Card.pdf
- Amplus Durango 6-8 Report Card.pdf
- Amplus Durango 9-12 Report Card.pdf
- 3007_ Enrollment & Lottery Policy.pdf
- Approved Dual Credit Course Catalog.pdf
- Resolution for sale and disposition of buses-updated.pdf
- Exhibit A Vehicle Disposition.pdf
- 1. Buswest quote.pdf
- 2. 2028 IC School Bus.pdf
- 3. Bryson Bus quote.pdf
- Board Meeting Long Range Calendar-Sept.pdf

Coversheet

Approval for Agenda (For Possible Action)

Section: V. Approval for Flexible Agenda (for possible action)
Item: A. Approval for Agenda (For Possible Action)
Purpose: Vote
Submitted by: Nav Singh

BACKGROUND:

The Board may make a motion for a flexible agenda which is defined as taking items on the agenda out of order; combining agenda items with other agenda items; removing items from the agenda; moving agenda items to an agenda of another meeting, or voting on items in a block.

OR

The Board may make a motion to accept and follow the agenda as submitted/posted.

RECOMMENDATION:

I move for a flexible agenda.

OR

I move to accept and follow the agenda as submitted.

Coversheet

Financial Report from MAST Financial (Discussion)

Section:	VI. Financial (For Discussion Only)
Item:	A. Financial Report from MAST Financial (Discussion)
Purpose:	Discuss
Submitted by:	
Related Material:	Amplus October 2026 Financial Board Report.pdf Amplus FY26 Audit Summary.pdf

MAST

FINANCIAL GROUP

AMPLUS ACADEMY

OCTOBER FINANCIAL BOARD REPORTS

SEPTEMBER FINANCIALS



adam@mastfinancialgroup.com



MASTFINANCIALGROUP.COM



(616) 916-9802

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 FINANCIAL DASHBOARD

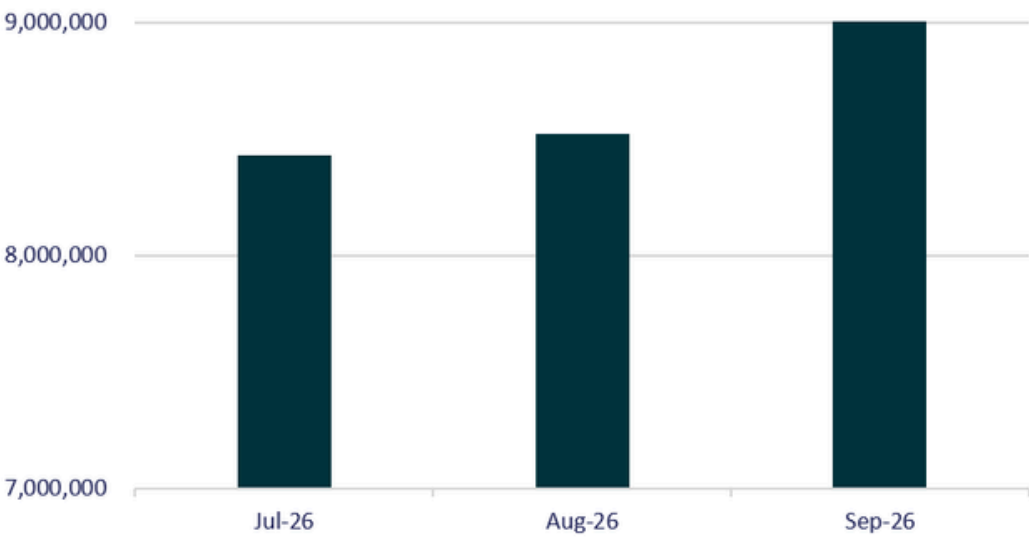
FUNCTION LEVEL BUDGET INFO

SEPT-26

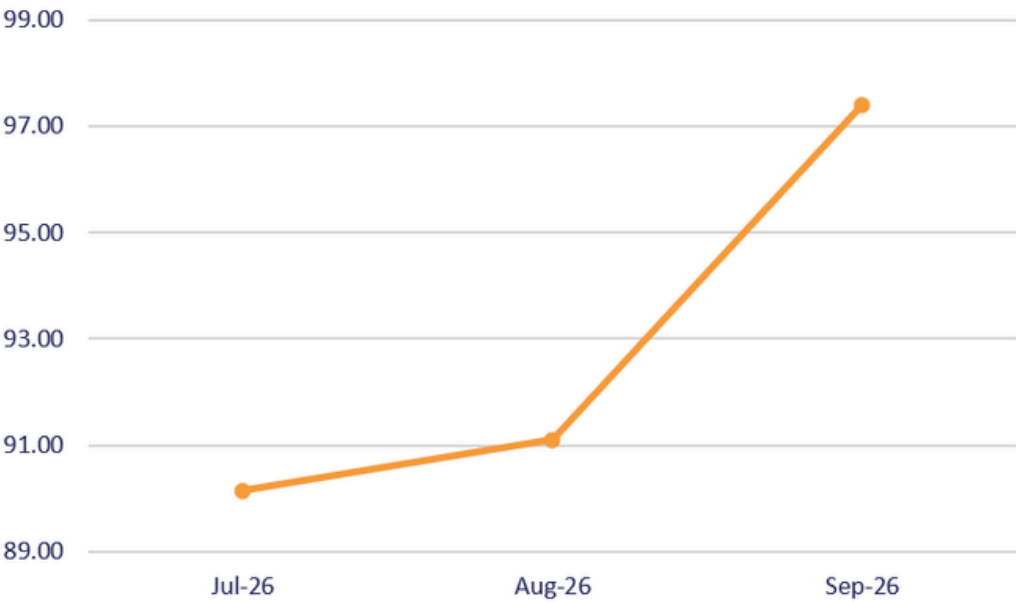
	YTD	Current Budget	Budget Balance	% of Budget
Revenue				
1000 Local Sources	494,868	965,000	470,132	51.28%
3000 State Sources	7,229,112	27,856,292	20,627,180	25.95%
4000 Federal Sources	37,691	240,199	202,508	15.69%
6000 Fund Transfers In	-	5,140,529	5,140,529	0.00%
Other Income - Earned Interest	87,464	425,000	337,536	20.58%
Total Revenue	7,849,135	34,627,020	26,777,886	22.67%
Expenses				
1000 Instruction	2,140,717	13,934,864	11,794,147	15.36%
2100 Student Support	206,847	1,336,042	1,129,195	15.48%
2200 Instruction Support	208,952	1,267,826	1,058,874	16.48%
2300 General Admin Support	274,724	865,038	590,314	31.76%
2400 School Administration	520,855	2,806,767	2,285,912	18.56%
2500 Central Services	482,541	1,889,202	1,406,661	25.54%
2600 Operations/Maintenance	676,103	1,881,031	1,204,928	35.94%
2700 Student Transportation	194,832	1,121,195	926,363	17.38%
4000 Building Improvement	141,460	18,000	(123,460)	785.89%
5000 Debt Related Expense	1,551,842	3,882,473	2,330,631	39.97%
6000 Fund Transfers Out	-	5,140,529	5,140,529	0.00%
Total Expense	6,398,872	34,142,967	27,744,095	18.74%
	1,450,262	484,053		

▶ FINANCIAL DASHBOARD

MONTHLY CASH BALANCE



DAYS CASH ON HAND



▶ FINANCIAL NARRATIVE

SEPTEMBER 2026 FINANCIALS:

BALANCE SHEET

- Total Cash Balance of \$13,582,872 with an unrestricted operating balance of \$9,111,719.
- Accounts Receivable Balance of \$432,839 for grant draws.
- Prepaid Expense balance of \$403,680.
- Accounts Payable balance of \$565,293.
- Payroll Accrual of \$438,806 for September payroll paid in August.
- Accrued Bond Interest of \$578,066 for interest payments paid in January 2027.

BUDGET VS ACTUAL

- Revenue Recognition
 - Local Revenues: \$272,284 related to Athletics/Clubs, Donations, Building Rental, Spirit Store, & Class Fees
 - State Revenues: \$2,870,237 related to PCFP, ELL, FRL, Local Special Ed, State Special Ed, GATE, & K-3 STEM & Literacy.
 - Federal Revenues: \$24,289 for IDEA, Title I, McKinney Vento, and Title II.
 - Earned Interest: \$23,121.
- Total recognized expenses are around \$2.0mm for the month of September, with approximately \$1.4mm of that being payroll related.
- All remaining expenses were related to normal operating costs of the school including supplies, purchased staffing services, utilities, debt & lease related expenses (~\$214k), and FFE (~\$9k).

OTHER NOTES

- We are currently at 23% of budgeted revenues and 19% of budgeted expenses for the year.
- You will notice that the balance sheet is shorter than in months past. With the completion of the audit, we were able to convert the balance sheet to the governmental fund basis of accounting to match the statement of activities. All long term debt and fixed assets have been removed, and you will notice the total availability in fund balance from the prior year coupled with what the current fund balance change is for the time period.

UNAUDITED SEPTEMBER FINANCIAL STATEMENTS



AMPLUS ACADEMY

Amplus Academy Balance Sheet Year To Date 09/30/2026

	Current Year Balance
Assets	
Current Assets	
Cash and Cash Equivalents	
CNB Operating	9,111,719.25
CNB CFSF	469,496.26
Petty Cash	1,500.00
2017AB 2019AB Rev	1,574.44
2017 AB Interest	248,852.50
2017AB Principal	74,166.66
2017AB Reserve	2,047,211.33
2017AB R&R Fund	330,000.00
2019AB Interest	136,525.00
2019AB Principal	48,333.34
2019AB Reserve	1,112,810.51
Lease Block	682.98
Total Cash and Cash Equivalents	13,582,872.27
Accounts Receivable, Net	
Accounts Receivable	
Accounts Receivable	432,839.23
PCFP Receivable	1,892,680.41
ELL Receivable	50,870.43
FRL Receivable	4,426.92
GATE Receivable	5,786.67
Local Sped Receivable	34,997.00
Total Accounts Receivable	2,421,600.66
Total Accounts Receivable, Net	2,421,600.66
Other Current Assets	
Prepaid Expenses	403,680.01
Total Other Current Assets	403,680.01
Total Current Assets	16,408,152.94
Long-term Assets	
Other Long-term Assets	
Deposits and Prepayments	49,525.10
Total Other Long-term Assets	49,525.10
Total Long-term Assets	49,525.10
Total Assets	16,457,678.04
Liabilities and Net Assets	
Liabilities	
Short-term Liabilities	
Accounts Payable	
Accounts Payable	565,292.89
Total Accounts Payable	565,292.89
Accrued Liabilities	
Accrued Bond Interest	578,066.25
Payroll & Benefits Accrual	438,805.96
Compensated Absences	212,402.40
Total Accrued Liabilities	1,229,274.61
Other Short-term Liabilities	
Short-term Liabilities	
Other Liability	2,268.56
Total Short-term Liabilities	2,268.56



AMPLUS ACADEMY

Amplus Academy Balance Sheet Year To Date 09/30/2026

	Current Year Balance
Total Other Short-term Liabilities	2,268.56
Total Short-term Liabilities	1,796,836.06
Total Liabilities	1,796,836.06
Fund Balance	
Unrestricted	
Fund Balance	
Fund Balance	13,210,579.57
Total Fund Balance	13,210,579.57
Change In Fund Balance	1,450,262.41
Total Unrestricted	14,660,841.98
Total Fund Balance	14,660,841.98
Total Liabilities and Net Assets	16,457,678.04

Amplus Academy

Statement of Activities - Actual vs Budget

As of September 30, 2026

	Month Ending 09/30/2026	Fiscal Year to Date 09/30/2026			Fiscal Year to Date
	Actual	Actual	OP Budget FY27	Variance	% Budget
0000 Revenue					
1750 Food/Spirit Store Revenue	2,878.50	13,899.50	100,000.00	86,100.50	14 %
1790 Afterschool Clubs/Activities Income	80,545.74	199,418.54	400,000.00	200,581.46	50 %
1900 Other Revenue from Local Source	27,311.05	57,653.05	30,000.00	(27,653.05)	192 %
1910 Building Rental	465.00	14,581.50	45,000.00	30,418.50	32 %
1920 Donations and Contributions	15,772.38	43,542.62	175,000.00	131,457.38	25 %
1990 Class Fees	145,311.00	165,773.50	215,000.00	49,226.50	77 %
1511 Earned Interest	23,121.32	87,463.65	425,000.00	337,536.35	21 %
3110 PCFP Adjusted Base	1,916,638.39	5,749,917.19	23,909,164.00	18,159,246.81	24 %
3112 PCFP FRL	4,426.92	13,280.75	29,661.00	16,380.25	45 %
3115 PCFP Local Special Ed	34,997.00	104,991.00	419,964.00	314,973.00	25 %
3200 CTE	5,279.28	10,584.41	25,730.00	15,145.59	41 %
3210 State Transportation	162,899.93	279,226.48	1,168,349.00	889,122.52	24 %
3254 PCFP ELL	50,870.43	152,611.28	631,347.00	478,735.72	24 %
3256 PCFP GATE	5,786.67	17,360.01	66,666.00	49,305.99	26 %
3270 Special Ed (State)	0.00	170,475.05	612,799.00	442,323.95	28 %
3280 AB398 Staff Raises	625,288.22	625,288.22	623,485.00	(1,803.22)	100 %
Literacy Int. and Tutoring Grant	0.00	0.00	369,127.00	369,127.00	0 %
K-3 STEM & Literacy Pilot	64,050.57	105,377.47	0.00	(105,377.47)	0 %
4501 IDEA B	15,786.23	25,554.22	205,060.00	179,505.78	12 %
4502 Title I	560.46	560.46	0.00	(560.46)	0 %
4503 Title II	7,267.76	10,901.64	33,739.15	22,837.51	32 %
4515 McKinney-Vento	674.54	674.54	1,400.07	725.53	48 %
5200 Transfer from General Fund	0.00	0.00	5,140,529.00	5,140,529.00	0 %
Total 0000 Revenue	3,189,931.39	7,849,135.08	34,627,020.22	26,777,885.14	23 %
1000 Instruction					
320 Professional Educational Services	26,881.75	129,560.51	429,236.00	299,675.49	30 %
565 Tuition to Post Secondary Schools	0.00	0.00	300,000.00	300,000.00	0 %
610 General Supplies	46,482.90	178,217.16	340,250.00	162,032.84	52 %
640 Books and Periodicals	0.00	21,986.33	58,000.00	36,013.67	38 %
641 Textbooks	55.00	24,922.72	145,000.00	120,077.28	17 %
650 Supplies - IT	0.00	0.00	5,000.00	5,000.00	0 %
651 Software Supplies	3,764.93	28,017.81	60,000.00	31,982.19	47 %
653 Web Based IT	18,065.20	113,722.87	275,000.00	161,277.13	41 %
733 FF&E	0.00	0.00	500,000.00	500,000.00	0 %
810 Dues and Fees	2,575.00	2,575.00	15,000.00	12,425.00	17 %
111 Salaries Paid to Teachers	559,820.79	1,132,591.55	7,546,553.00	6,413,961.45	15 %
112 Salaries Paid to IA's	105,553.82	213,037.08	1,385,944.00	1,172,906.92	15 %

Amplus Academy

Statement of Activities - Actual vs Budget

As of September 30, 2026

	Month Ending 09/30/2026	Fiscal Year to Date 09/30/2026			Fiscal Year to Date
	Actual	Actual	OP Budget FY27	Variance	% Budget
113 Salaries Paid to Subs	24,166.50	35,877.38	150,000.00	114,122.62	24 %
211 Group Ins for Teachers	31,793.22	30,976.55	550,500.00	519,523.45	6 %
212 Group Ins for IA's	12,020.78	16,243.62	209,000.00	192,756.38	8 %
221 SS for Teachers	0.00	21.58	0.00	(21.58)	0 %
223 SS for Subs	1,085.41	1,649.50	9,300.00	7,650.50	18 %
231 PERS for Teachers	132,240.58	155,029.87	1,437,626.00	1,282,596.13	11 %
232 PERS for IA's	22,932.36	27,999.87	267,699.00	239,699.13	10 %
241 Medicare for Teachers	7,864.51	15,912.73	101,515.00	85,602.27	16 %
242 Medicare for IA's	1,489.03	3,000.56	19,563.00	16,562.44	15 %
243 Medicare for Subs	303.47	448.64	2,175.00	1,726.36	21 %
261 Unem for Teachers	2,459.60	5,265.82	105,015.00	99,749.18	5 %
262 Unem for IA's	1,583.26	3,195.51	20,238.00	17,042.49	16 %
263 Unem for Subs	313.93	464.11	2,250.00	1,785.89	21 %
Total 1000 Instruction	1,001,452.04	2,140,716.77	13,934,864.00	11,794,147.23	15 %
2100-Support Services - Student					
2110 Attendance and Social Work Services					
116 Salaries Paid to Other Licensed Staff	0.00	0.00	95,000.00	95,000.00	0 %
216 Group Ins for Other Licensed Staff	(690.10)	(315.74)	5,500.00	5,815.74	(6) %
236 PERS for Other Licensed Staff	0.00	0.00	18,288.00	18,288.00	0 %
246 Medicare for Other Licensed Staff	0.00	0.58	1,378.00	1,377.42	0 %
266 Unem for Other Licensed Staff	0.00	(19.25)	1,425.00	1,444.25	(1) %
2120 Guidance Services					
320 Professional Educational Services	0.00	4,022.42	103,726.00	99,703.58	4 %
116 Salaries Paid to Other Licensed Staff	42,701.21	86,273.34	397,305.00	311,031.66	22 %
216 Group Ins for Other Licensed Staff	3,383.08	3,403.47	27,500.00	24,096.53	12 %
236 PERS for Other Licensed Staff	12,316.32	17,228.47	76,481.00	59,252.53	23 %
246 Medicare for Other Licensed Staff	595.66	1,201.69	5,761.00	4,559.31	21 %
266 Unem for Other Licensed Staff	303.92	701.65	5,960.00	5,258.35	12 %
2130 Health Services					
320 Professional Educational Services	0.00	0.00	20,000.00	20,000.00	0 %
610 General Supplies	69.53	519.62	3,500.00	2,980.38	15 %
116 Salaries Paid to Other Licensed Staff	7,730.84	13,983.10	66,500.00	52,516.90	21 %
117 Salaries Paid to Other Classified / Support Staff	6,869.72	13,759.11	77,248.00	63,488.89	18 %
216 Group Ins for Other Licensed Staff	580.39	636.79	5,500.00	4,863.21	12 %
217 Group Ins for Other Classified	441.85	643.11	11,000.00	10,356.89	6 %
236 PERS for Other Licensed Staff	1,029.30	1,052.54	12,801.00	11,748.46	8 %
237 PERS for Other Classified	1,972.73	2,630.38	14,870.00	12,239.62	18 %
246 Medicare for Other Licensed Staff	109.30	195.06	964.00	768.94	20 %

Amplus Academy

Statement of Activities - Actual vs Budget

As of September 30, 2026

	Month Ending 09/30/2026	Fiscal Year to Date 09/30/2026			Fiscal Year to Date
	Actual	Actual	OP Budget FY27	Variance	% Budget
247 Medicare for Other Classified	98.58	197.24	1,120.00	922.76	18 %
266 Unem for Other Licensed Staff	0.00	55.50	998.00	942.50	6 %
267 Unem for Other Classified	103.04	206.38	1,159.00	952.62	18 %
2140 Psychological Services					
340 Other Professional Services	5,730.00	8,940.00	0.00	(8,940.00)	0 %
2150 Speech Pathology and Audiology					
320 Professional Educational Services	13,138.49	14,712.04	5,000.00	(9,712.04)	294 %
116 Salaries Paid to Other Licensed Staff	0.00	0.00	89,750.00	89,750.00	0 %
216 Group Ins for Other Licensed Staff	(533.18)	(211.76)	5,500.00	5,711.76	(4) %
236 PERS for Other Licensed Staff	0.00	0.00	17,277.00	17,277.00	0 %
246 Medicare for Other Licensed Staff	0.00	0.59	1,301.00	1,300.41	0 %
266 Unem for Other Licensed Staff	0.00	0.00	1,346.00	1,346.00	0 %
2160 OT					
320 Professional Educational Services	0.00	0.00	1,000.00	1,000.00	0 %
116 Salaries Paid to Other Licensed Staff	2,779.97	5,522.62	20,000.00	14,477.38	28 %
226 SS for Other Licensed Staff	172.36	342.41	1,240.00	897.59	28 %
246 Medicare for Other Licensed Staff	40.31	80.08	290.00	209.92	28 %
266 Unem for Other Licensed Staff	41.70	82.84	300.00	217.16	28 %
2190 Other Support Services					
320 Professional Educational Services	0.00	0.00	20,000.00	20,000.00	0 %
340 Other Professional Services	0.00	0.00	1,500.00	1,500.00	0 %
610 General Supplies	279.33	3,915.74	40,000.00	36,084.26	10 %
810 Dues and Fees	0.00	2,720.80	2,000.00	(720.80)	136 %
112 Salaries Paid to IA's	4,001.98	8,003.96	0.00	(8,003.96)	0 %
117 Salaries Paid to Other Classified / Support Staff	6,303.77	12,407.93	134,659.00	122,251.07	9 %
212 Group Ins for IA's	(42.44)	(98.66)	0.00	98.66	0 %
217 Group Ins for Other Classified	871.55	634.35	11,000.00	10,365.65	6 %
232 PERS for IA's	770.38	770.38	0.00	(770.38)	0 %
237 PERS for Other Classified	2,316.64	2,285.78	25,922.00	23,636.22	9 %
242 Medicare for IA's	57.43	114.66	0.00	(114.66)	0 %
247 Medicare for Other Classified	88.84	175.42	1,953.00	1,777.58	9 %
262 Unem for IA's	60.02	120.05	0.00	(120.05)	0 %
267 Unem for Other Classified	0.00	(47.86)	2,020.00	2,067.86	(2) %
Total 2100-Support Services - Student	113,692.52	206,846.83	1,336,042.00	1,129,195.17	15 %
2200 Support Services-Instruction					
2210 Improvement of Instruction					
610 General Supplies	0.00	453.41	4,000.00	3,546.59	11 %
116 Salaries Paid to Other Licensed Staff	54,658.44	114,526.94	761,010.00	646,483.06	15 %

Amplus Academy

Statement of Activities - Actual vs Budget

As of September 30, 2026

	Month Ending 09/30/2026	Fiscal Year to Date 09/30/2026			Fiscal Year to Date
	Actual	Actual	OP Budget FY27	Variance	% Budget
117 Salaries Paid to Other Classified / Support Staff	8,003.96	16,007.92	96,047.00	80,039.08	17 %
216 Group Ins for Other Licensed Staff	2,450.87	3,853.99	49,500.00	45,646.01	8 %
217 Group Ins for Other Classified	315.76	243.90	11,000.00	10,756.10	2 %
236 PERS for Other Licensed Staff	11,390.16	14,612.88	146,495.00	131,882.12	10 %
237 PERS for Other Classified	1,540.76	1,540.76	18,489.00	16,948.24	8 %
246 Medicare for Other Licensed Staff	764.37	1,607.64	11,035.00	9,427.36	15 %
247 Medicare for Other Classified	109.88	221.02	1,393.00	1,171.98	16 %
266 Unem for Other Licensed Staff	90.81	199.98	11,416.00	11,216.02	2 %
267 Unem for Other Classified	120.06	240.10	1,441.00	1,200.90	17 %
2213 Instructional Staff Training					
330 Purchased Professional Services	0.00	43,376.25	95,000.00	51,623.75	46 %
580 Travel & Lodging	0.00	7,125.48	10,000.00	2,874.52	71 %
610 General Supplies	0.00	146.10	1,000.00	853.90	15 %
251 Tuition for Teachers	2,069.08	4,331.08	21,535.00	17,203.92	20 %
252 Tuition for IA's	0.00	0.00	20,000.00	20,000.00	0 %
253 Tuition for Subs	0.00	0.00	2,500.00	2,500.00	0 %
256 Tuition for Other Licensed Staff	0.00	0.00	3,465.00	3,465.00	0 %
257 Tuition for Other Classified	0.00	464.40	2,500.00	2,035.60	19 %
Total 2200 Support Services-Instruction	81,514.15	208,951.85	1,267,826.00	1,058,874.15	16 %
2300 Support Services-General Administration					
2310 Board of Education					
330 Purchased Professional Services	0.00	11,040.00	5,000.00	(6,040.00)	221 %
2317 Other Board of Education Services					
310 Official/Admin Services	400.00	800.00	7,500.00	6,700.00	11 %
610 General Supplies	0.00	0.00	2,000.00	2,000.00	0 %
2318 Legal Services					
340 Other Professional Services	3,464.48	9,931.08	50,000.00	40,068.92	20 %
2319 Other Support Services - General Adminis					
330 Purchased Professional Services	0.00	0.00	5,000.00	5,000.00	0 %
580 Travel & Lodging	0.00	0.00	7,000.00	7,000.00	0 %
591 SPCSA Sponshorship Fee	23,957.98	71,873.94	298,865.00	226,991.06	24 %
810 Dues and Fees	0.00	43,356.00	15,000.00	(28,356.00)	289 %
2320 Executive Administration					
115 Salaries Paid to Non-licensed Administration	22,166.64	66,499.94	304,000.00	237,500.06	22 %
215 Group Ins for Non-licensed Admin	819.44	1,730.36	5,500.00	3,769.64	31 %
235 PERS for Non-licensed Admin	4,267.08	8,534.16	51,205.00	42,670.84	17 %
245 Medicare for Non-licensed Admin	306.31	922.98	4,408.00	3,485.02	21 %
265 Unem for Non-licensed Admin	0.00	0.00	4,560.00	4,560.00	0 %

Amplus Academy

Statement of Activities - Actual vs Budget

As of September 30, 2026

	Month Ending 09/30/2026	Fiscal Year to Date 09/30/2026			Fiscal Year to Date
	Actual	Actual	OP Budget FY27	Variance	% Budget
2322 Community Relations					
610 General Supplies	4,245.37	25,527.50	50,000.00	24,472.50	51 %
810 Dues and Fees	0.00	0.00	5,000.00	5,000.00	0 %
2329 Staff Appreciation					
610 General Supplies	313.22	34,508.03	50,000.00	15,491.97	69 %
Total 2300 Support Services-General Administration	59,940.52	274,723.99	865,038.00	590,314.01	32 %
2400 Support Services-School Administration					
2410 Office of the Principal					
320 Professional Educational Services	1,713.01	7,234.48	45,864.00	38,629.52	16 %
610 General Supplies	242.66	4,298.11	10,000.00	5,701.89	43 %
114 Salaries Paid to Licensed Administration	62,251.44	184,475.49	972,130.00	787,654.51	19 %
115 Salaries Paid to Non-licensed Administration	16,181.10	32,626.49	98,672.00	66,045.51	33 %
117 Salaries Paid to Other Classified / Support Staff	45,806.62	109,152.26	557,213.00	448,060.74	20 %
214 Group Ins for Licensed Admin	3,554.40	6,034.16	44,000.00	37,965.84	14 %
215 Group Ins for Non-licensed Admin	340.39	912.75	5,500.00	4,587.25	17 %
217 Group Ins for Other Classified	2,148.32	5,886.61	60,500.00	54,613.39	10 %
227 SS for Other Classified	0.00	0.00	1,135.00	1,135.00	0 %
234 PERS for Licensed Admin	15,826.10	29,530.79	187,135.00	157,604.21	16 %
235 PERS for Non-licensed Admin	1,582.86	3,165.72	18,994.00	15,828.28	17 %
237 PERS for Other Classified	10,009.80	15,215.82	103,739.00	88,523.18	15 %
244 Medicare for Licensed Admin	888.95	2,623.27	14,096.00	11,472.73	19 %
245 Medicare for Non-licensed Admin	231.41	465.82	1,431.00	965.18	33 %
247 Medicare for Other Classified	648.90	1,544.74	8,080.00	6,535.26	19 %
264 Unem for Licensed Admin	0.00	(1.24)	14,582.00	14,583.24	(0) %
265 Unem for Non-licensed Admin	0.00	0.00	1,480.00	1,480.00	0 %
267 Unem for Other Classified	579.61	1,356.82	8,358.00	7,001.18	16 %
2490 Afterschool Clubs/Activities					
340 Other Professional Services	261.00	1,501.00	30,000.00	28,499.00	5 %
360 Other Specialized Services	0.00	0.00	7,500.00	7,500.00	0 %
580 Travel & Lodging	0.00	1,140.05	5,000.00	3,859.95	23 %
610 General Supplies	16,284.06	74,117.30	300,000.00	225,882.70	25 %
810 Dues and Fees	1,331.92	15,568.31	100,000.00	84,431.69	16 %
117 Salaries Paid to Other Classified / Support Staff	6,666.65	19,999.94	170,000.00	150,000.06	12 %
217 Group Ins for Other Classified	449.49	959.54	5,500.00	4,540.46	17 %
237 PERS for Other Classified	1,283.31	2,566.64	30,400.00	27,833.36	8 %
247 Medicare for Other Classified	92.34	275.86	2,683.00	2,407.14	10 %
267 Unem for Other Classified	4.05	204.05	2,775.00	2,570.95	7 %
Total 2400 Support Services-School Administration	188,378.39	520,854.78	2,806,767.00	2,285,912.22	19 %

Amplus Academy

Statement of Activities - Actual vs Budget

As of September 30, 2026

	Month Ending 09/30/2026	Fiscal Year to Date 09/30/2026			Fiscal Year to Date
	Actual	Actual	OP Budget FY27	Variance	% Budget
2500 Central Services					
2510 Fiscal Services					
310 Official/Admin Services	12,448.35	26,442.26	50,000.00	23,557.74	53 %
330 Purchased Professional Services	0.00	0.00	5,000.00	5,000.00	0 %
340 Other Professional Services	16,355.34	70,439.37	527,848.00	457,408.63	13 %
351 Paycom HR Expense	4,997.21	16,542.60	78,000.00	61,457.40	21 %
443 Copier Lease/Maintenance	8,299.07	19,404.44	75,000.00	55,595.56	26 %
531 Postage	39.67	283.07	3,000.00	2,716.93	9 %
580 Travel & Lodging	0.00	0.00	2,500.00	2,500.00	0 %
610 General Supplies	0.00	178.80	14,000.00	13,821.20	1 %
612 Supplies and Equipmen	0.00	0.00	30,000.00	30,000.00	0 %
651 Software Supplies	0.00	9,126.25	45,000.00	35,873.75	20 %
810 Dues and Fees	2,950.00	4,163.92	25,000.00	20,836.08	17 %
2520 Purchasing, Warehousing, and Distribution					
340 Other Professional Services	3,008.66	15,043.33	0.00	(15,043.33)	0 %
2560 Public Information Services					
345 Marketing Services	784.17	3,269.51	74,439.00	71,169.49	4 %
540 Advertising	0.00	14,295.00	10,000.00	(4,295.00)	143 %
117 Salaries Paid to Other Classified / Support Staff	7,743.26	16,173.02	105,554.00	89,380.98	15 %
217 Group Ins for Other Classified	885.37	1,821.66	16,500.00	14,678.34	11 %
237 PERS for Other Classified	1,393.93	1,514.77	20,319.00	18,804.23	7 %
247 Medicare for Other Classified	108.58	225.78	1,531.00	1,305.22	15 %
267 Unem for Other Classified	116.15	242.60	1,583.00	1,340.40	15 %
2570 Personnel Services					
340 Other Professional Services	3,180.97	15,924.66	71,404.00	55,479.34	22 %
115 Salaries Paid to Non-licensed Administration	7,791.93	23,375.81	109,000.00	85,624.19	21 %
117 Salaries Paid to Other Classified / Support Staff	1,534.00	5,817.50	25,500.00	19,682.50	23 %
215 Group Ins for Non-licensed Admin	464.83	976.79	5,500.00	4,523.21	18 %
227 SS for Other Classified	95.11	360.69	1,580.00	1,219.31	23 %
235 PERS for Non-licensed Admin	2,863.54	6,908.85	20,983.00	14,074.15	33 %
245 Medicare for Non-licensed Admin	107.49	328.03	1,580.00	1,251.97	21 %
247 Medicare for Other Classified	22.24	84.35	370.00	285.65	23 %
265 Unem for Non-licensed Admin	0.00	0.00	1,635.00	1,635.00	0 %
267 Unem for Other Classified	23.02	87.27	383.00	295.73	23 %
2572 Recruitment and Placement					
340 Other Professional Services	448.00	2,304.00	7,500.00	5,196.00	31 %
2575 Health Services					
340 Other Professional Services	1.50	263.00	2,000.00	1,737.00	13 %

Amplus Academy

Statement of Activities - Actual vs Budget

As of September 30, 2026

	Month Ending 09/30/2026	Fiscal Year to Date 09/30/2026			Fiscal Year to Date
	Actual	Actual	OP Budget FY27	Variance	% Budget
2580 Administrative Technology Services					
432 Tech Repairs and Maintenance	621.00	1,065.00	7,500.00	6,435.00	14 %
530 Communication Services	0.00	3,700.00	6,700.00	3,000.00	55 %
650 Supplies - IT	1,741.04	6,542.78	55,000.00	48,457.22	12 %
651 Software Supplies	1,758.91	116,503.77	95,000.00	(21,503.77)	123 %
115 Salaries Paid to Non-licensed Administration	8,847.64	26,542.94	103,000.00	76,457.06	26 %
117 Salaries Paid to Other Classified / Support Staff	16,850.14	50,665.46	195,520.00	144,854.54	26 %
215 Group Ins for Non-licensed Admin	437.58	1,087.47	5,500.00	4,412.53	20 %
217 Group Ins for Other Classified	1,750.96	4,023.31	22,000.00	17,976.69	18 %
235 PERS for Non-licensed Admin	1,703.18	3,406.36	19,828.00	16,421.64	17 %
237 PERS for Other Classified	3,242.26	6,442.50	37,638.00	31,195.50	17 %
245 Medicare for Non-licensed Admin	127.69	383.21	1,494.00	1,110.79	26 %
247 Medicare for Other Classified	240.83	722.61	2,835.00	2,112.39	25 %
265 Unem for Non-licensed Admin	0.00	0.00	1,545.00	1,545.00	0 %
267 Unem for Other Classified	200.42	707.65	2,933.00	2,225.35	24 %
2590 Other Support Svcs-Central Svc					
117 Salaries Paid to Other Classified / Support Staff	0.00	4,718.75	0.00	(4,718.75)	0 %
227 SS for Other Classified	0.00	292.56	0.00	(292.56)	0 %
247 Medicare for Other Classified	0.00	68.42	0.00	(68.42)	0 %
267 Unem for Other Classified	0.00	70.78	0.00	(70.78)	0 %
Total 2500 Central Services	113,184.04	482,540.90	1,889,202.00	1,406,661.10	26 %
2600 Operation/Maintenance of Plant					
2610 Operation of Buildings					
340 Other Professional Services	4,378.14	21,890.70	113,175.00	91,284.30	19 %
411 Water and Sewer Services	11,011.70	27,860.00	125,000.00	97,140.00	22 %
421 Garbage/Disposal	8,021.41	18,691.82	51,000.00	32,308.18	37 %
431 Building Maintenance	18,129.05	89,891.25	150,000.00	60,108.75	60 %
441 Renting Land and Buildings	0.00	0.00	10,000.00	10,000.00	0 %
442 Rental of Equipment and Vehicles	2,133.88	7,747.08	17,500.00	9,752.92	44 %
450 Construction Services	1,326.11	23,711.79	35,000.00	11,288.21	68 %
490 Other Purchased Property Services	410.08	1,300.16	7,500.00	6,199.84	17 %
520 Workers Comp Insurance	762.13	40,324.13	40,000.00	(324.13)	101 %
521 Property & Liability Insurance	728.25	54,125.75	145,000.00	90,874.25	37 %
522 Vehicle Insurance	12,149.63	36,481.31	104,500.00	68,018.69	35 %
523 Student Accident and Crime Insurance	0.00	9,462.93	22,000.00	12,537.07	43 %
533 Telephone - Land Line phone services	0.00	0.00	3,500.00	3,500.00	0 %
535 Internet	1,574.86	5,538.83	33,000.00	27,461.17	17 %
610 General Supplies	14,562.92	45,879.77	100,000.00	54,120.23	46 %

Amplus Academy

Statement of Activities - Actual vs Budget

As of September 30, 2026

	Month Ending 09/30/2026	Fiscal Year to Date 09/30/2026			Fiscal Year to Date
	Actual	Actual	OP Budget FY27	Variance	% Budget
621 Natural Gas	53.64	180.03	5,000.00	4,819.97	4 %
622 Electricity	23,697.07	45,087.20	160,000.00	114,912.80	28 %
733 FF&E	0.00	64,129.00	0.00	(64,129.00)	0 %
810 Dues and Fees	753.00	753.00	4,000.00	3,247.00	19 %
117 Salaries Paid to Other Classified / Support Staff	30,359.19	93,743.11	381,920.00	288,176.89	25 %
217 Group Ins for Other Classified	2,598.59	4,973.00	38,500.00	33,527.00	13 %
237 PERS for Other Classified	6,300.95	12,858.11	69,670.00	56,811.89	18 %
247 Medicare for Other Classified	422.42	1,294.69	5,537.00	4,242.31	23 %
267 Unem for Other Classified	189.54	996.42	5,729.00	4,732.58	17 %
2620 Maintenance of Buildings					
422 Janitorial/Custodian Services	7,034.71	27,247.62	100,000.00	72,752.38	27 %
2630 Care & Upkeep of Grounds					
420 Landscaping Services	2,282.75	3,232.75	15,000.00	11,767.25	22 %
2650 Vehicle Operation/Maintenance					
430 Repairs and Maintenance Services	0.00	2,327.61	7,500.00	5,172.39	31 %
626 Gasoline	0.00	317.50	1,000.00	682.50	32 %
2660 Security					
350 Technical Services	718.80	29,738.25	75,000.00	45,261.75	40 %
2670 Safety					
430 Repairs and Maintenance Services	1,450.00	6,319.25	55,000.00	48,680.75	11 %
Total 2600 Operation/Maintenance of Plant	151,048.82	676,103.06	1,881,031.00	1,204,927.94	36 %
2700 Student Transportation					
2710 Vehicle Operation					
519 Student Transportation	56,800.00	182,888.68	540,000.00	357,111.32	34 %
732 Vehicles	0.00	0.00	546,195.00	546,195.00	0 %
810 Dues and Fees	0.00	11,943.75	0.00	(11,943.75)	0 %
2790 Other Student Transportation					
519 Student Transportation	0.00	0.00	30,000.00	30,000.00	0 %
610 General Supplies	0.00	0.00	5,000.00	5,000.00	0 %
Total 2700 Student Transportation	56,800.00	194,832.43	1,121,195.00	926,362.57	17 %
4000 Facilities Acq & Construction					
4500 Bldg Acquisition/Construction					
720 Buildings	9,017.50	136,960.21	0.00	(136,960.21)	0 %
4700 Building Improvements					
340 Other Professional Services	4,500.00	4,500.00	18,000.00	13,500.00	25 %
Total 4000 Facilities Acq & Construction	13,517.50	141,460.21	18,000.00	(123,460.21)	786 %
5000 Debt Service					
5000 Debt Service					

Amplus Academy

Statement of Activities - Actual vs Budget

As of September 30, 2026

	Month Ending 09/30/2026	Fiscal Year to Date 09/30/2026			Fiscal Year to Date
	Actual	Actual	OP Budget FY27	Variance	% Budget
890 Misc Expense	0.00	0.00	63,000.00	63,000.00	0 %
210 Group Ins	34,364.00	34,364.00	0.00	(34,364.00)	0 %
5001 Debt Service - Rainbow					
831 Redemption of Principal	0.00	280,000.00	280,000.00	0.00	100 %
832 Interest	68,262.50	204,787.50	853,155.00	648,367.50	24 %
5002 Debt Service - Durango					
831 Redemption of Principal	0.00	390,000.00	390,000.00	0.00	100 %
832 Interest	124,426.25	373,278.75	1,924,110.00	1,550,831.25	19 %
5004 Debt Service - Portables					
799 Lease Amortization - Portables	21,805.00	46,725.00	149,520.00	102,795.00	31 %
Total 5004 Debt Service - Portables	21,805.00	46,725.00	149,520.00	102,795.00	31 %
5005 Debt Service - Computers					
797 Lease Amortization	0.00	222,686.60	222,688.00	1.40	100 %
Total 5005 Debt Service - Computers	0.00	222,686.60	222,688.00	1.40	100 %
Total 5000 Debt Service	248,857.75	1,551,841.85	3,882,473.00	2,330,631.15	40 %
6000 Miscellaneous					
6200 Fund transfers					
910 Transfers to Other Funds	0.00	0.00	5,140,529.00	5,140,529.00	0 %
Total 6000 Miscellaneous	0.00	0.00	5,140,529.00	5,140,529.00	0 %
Total All Expense Functions	2,028,385.73	6,398,872.67	34,142,967.00	27,744,094.33	19 %
All Functions	(1,161,545.66)	(1,450,262.41)	(484,053.22)	966,209.19	300 %



Amplus Academy FY26 Audit Summary

Audit Opinion (Independent Auditors Report pg. 1)

Unmodified Opinion

- This is the highest level of assurance you can receive in an audit that states that our financial statements at year end are presented fairly in all material respects and are in accordance with GAAP.

Balance Sheet Highlights (Governmental Funds pg. 9)

Cash Balance

- The year ended with a cash balances of \$9,356,242 in the general fund, and \$7,131,575 of restricted cash in the building fund for the debt service accounts.
 - This equates to a general fund DCOH metric of 129 Days based on actual general fund expenses and transfers.

Accrued Payroll and Benefits

- Accrued Payroll and Benefits balance of \$1,879,851 relating to July and August 2026 payroll payable at year end due to contract end dates.

Accrued Interest

- Accrued interest payable related to semi-annual bond payments of \$1,169,923.

Fund Balance

- Ending General Fund balance of \$7,248,928.
- Ending Building Fund balance of \$5,961,652.

Statement of Revenues, Expenditures, & Changes in Fund Balances (pg. 11)

Revenues

- General Fund - \$24,785,454
 - \$1,494,120 in local revenues



- \$23,291,334 in State revenues
- Special Revenue Fund
 - \$3,139,848 in State grant revenues
 - \$291,431 in Federal grant revenues
- Building Fund
 - \$234,081 in interest revenue

Expenditures & Other Sources (Uses)

- General Fund - \$24,203,548
- Special Revenue Fund - \$3,431,279
- Building Fund - \$3,861,748
 - Capital Outlay – Athletic Field - \$911,903
 - Bond Principal - \$610,000
 - Bond Interest - \$2,339,845

Debt Service Coverage Ratio – 2.37x adjusted for capital outlay

Notes to Financial Statements (pgs. 13-30)

Note 4 (pg. 19) – Additions of approximately \$781,000 in fixed assets throughout the year.

Note 5 (pg. 20) – Added approximately \$539,000 in new leases mainly related to the portables at Durango.

Budgetary Comparison (pg. 27)

Revenue

- Came in at 101% of budgeted revenue. The additional \$547,000 was mainly related to increases in local club and activity revenue.

Expenses

- Came in at 95% of budgeted expenses. Savings were seen as a result of conservative budgeting in relation to academy operations including payroll &



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[MASTFINANCIALGROUP.COM](https://www.mastfinancialgroup.com)

benefits, new bond debt, as well as erate and building projects that did not come to fruition in FY26.

Coversheet

Charter Facility Support Foundation Report

Section:	VII. Charter Facility Support Foundation (For Discussion Only)
Item:	A. Charter Facility Support Foundation Report
Purpose:	Discuss
Submitted by:	
Related Material:	Memo CFSF and Amplus 10_28_26.pdf



TO: Amplus Academy Governing Board

FROM: Lee Iglody, Manager, Charter Facility Support Foundation

DATE: October 28, 2026

SUBJECT: Construction update

Construction update:

1. The County needs a recorded reciprocal easement agreement between UNLV and Amplus to allow utilities to cross property lines. Attorneys from both sides are working on this.
2. Counsel is working with the Commissioners office regarding the Administrative Design Review (ADR) approval. Once approved, permits will be issued.
3. CEO and Operations Director are working with subcontractors on the sports field and track to design the area, select turf, and get items ordered once a permit is issued. This will allow for fewer delays once the grading and ground preparation has been completed.

Coversheet

Chief Executive Officer School Report

Section:	VIII. Chief Executive Officer Report (For Discussion Only)
Item:	A. Chief Executive Officer School Report
Purpose:	Discuss
Submitted by:	
Related Material:	4. 26:27 PEAA Audit Findings.pdf 5. Amplus Academy SYE2026 Final OPR.pdf 6. Academic Framework SY25-26.pdf

**Nevada Department of Education
Pupil Enrollment and Attendance Audit
2026 – 2027 School Year
CHARTER SCHOOL FIELD REPORT**

Charter School: Amplus Academy
Charter School Sponsor: State Public Charter School Authority
Reporting Period Reviewed: SY2026 – 2027 (Q1 – Q2)

I. ENROLLMENT VERIFICATION

A. Review Process:

Our audit procedures included a physical count of pupils. This count was then compared to the master register totals to test for variances.

We reviewed the school's current enrollment and adjusted for withdrawals and new enrollments to reconcile it to the master register as of the end of the 1st quarter. We examined the number of pupils reported per grade level on the master register and matched it to the corresponding ethnic report, both currently and at the end of the 1st quarter. We also reviewed the master register for age eligibility of pupils in Kindergarten and 12th grade.

Our procedures also included a review of pupil withdrawal documentation. We verified the effective date of pupil withdrawals. We matched withdrawal dates and codes to the current master register for compliance to Nevada statutes.

We also tested a sample of the teachers' class record books for attendance compliance.

We tested all state-funded Pre-Kindergarten and Ungraded pupils for age requirements and, if applicable, to ensure IEP files were current.

We tested a sample of seniors who were taking fewer than six courses/semester to determine if they were college or career ready.

B. Results:

- See attached detail list, "Enrollment Adjustments" list, identifying pupils and noting the number of enrollment days to be added or subtracted from the school's apportionment count for the 1st quarter(s). This list includes the pupil's name, identification number, grade, and statutory reference.

II. COMPLIANCE REVIEW

A. Review Process:

We reviewed the current master register and class record books to ensure all required items were included in compliance with Nevada statute.

We verified the master register for the prior school year (May 2026) included a signed statement attesting to the accuracy and truthfulness of the report.

We reviewed class record books for attendance/truancy compliance and verified approved attendance codes and symbols were used.

We verified the school calendar to the school's NDE-approved calendar and we reviewed the school's bell schedule to ensure the school meets the minimum number of minutes per day as required by Nevada statute.

B. Results:

- There were no exceptions to the compliance items we reviewed.

C. Computer Findings:

- There were no exceptions to the compliance items we reviewed.

III. PRELIMINARY, RESPONSE, AND REPORT

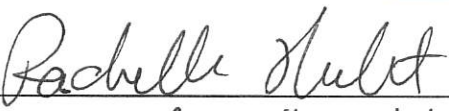
- It is possible that pupils verified today may also be claimed by another district or charter school. Each school will have an opportunity to present additional verification documentation for any pupil(s) in question. NDE will make a final determination on all pupils claimed by more than one district/school. This may result in an adjustment to the pupil enrollment and attendance report.
- The eligibility of part-time students who participate in distance education at different schools under NRS 387.124, NRS 387.1223, and NAC 387.294 will require additional verification. The documentation must be reviewed as a whole, from all applicable schools. NDE will make a final determination for this matter in a draft report that will be sent to the school. This may result in an adjustment to the pupil enrollment and attendance report.
- The PEAA preliminary report will be issued to the school sometime after the certified enrollment count is reviewed by the audit staff. The school will have 2 weeks after receipt of the PEAA preliminary report to refute any findings, provide supporting documentation, or provide a corrective action plan. Once we have reviewed the school's response, we will compile and issue a pupil enrollment and attendance report to the school's administrator and governing board president.

We would like to note that all our requested information was well-prepared and organized.

We would like to thank the staff for their assistance and cooperation given to the auditors.

If you have any questions, please contact the auditor-in-charge listed below.

SIGNED:  DATE: 10/13/2026
LaChanique Watts, Auditor-in-Charge, watts1@doe.nv.gov, 702-668-4322

SIGNED:  DATE: 10/13/2026
PRINT NAME/TITLE: Rachelle Hulet

2026-2027 PUPIL ENROLLMENT AND ATTENDANCE AUDIT
FIELD ENROLLMENT ADJUSTMENTS

AMPLUS ACADEMY - DURANGO CAMPUS

1st QUARTER REPORTING PERIOD (ending): SEPTEMBER 30, 2026

CONFIDENTIAL

DISALLOWED PUPIL LIST

#	SCHOOL	GR	LAST	FIRST	ID #	COUNTY OF RESIDENCE	DAYS DISALLOWED	NRS/NAC	REASON
1	Amplus Academy - Durango Campus	7	Blue	Briayla	9100270388	Clark	-1	NAC 387.200	Incorrect withdrawal date. Pupil was absent. Correct withdrawal date is 9/4/26.

Joe Lombardo
Governor

STATE OF NEVADA

Melissa Mackedon
Executive Director



STATE PUBLIC CHARTER SCHOOL AUTHORITY

**3427 Goni Road, Suite 103
Carson City, Nevada 89706-7972
(775) 687-9174 · Fax (775) 684-8020**

**500 East Warm Springs, Suite 116
Las Vegas, Nevada 89119-4344
(702) 486-8895 · Fax (702) 486-5543**

Via Electronic Mail

October 15, 2026

Mr. Navkaran Singh
Mrs. Rachelle Hulet
Amplus Academy
8377 W Patrick Ln
Las Vegas, NV 89113

RE: Final Organizational Performance Framework Ratings, School Year 2025-2026

Dear Mr. Singh and Mrs. Hulet:

The final Organizational Performance Framework ratings for School Year 2025-2026 were presented at the SPCSA Board meeting on October 09, 2026, where the Authority accepted the results. Your school was deemed *In Good Standing*.

CATEGORY		STANDARDS RATING
Charter Contract		Meets
Governance		Approaches
Federal & State Statute, Administrative Code, & Regulation	Education Personnel	Meets
	Language & Culture	Meets
	Special Education	Meets
	Health & Safety	Meets
	Education Requirements	Meets
	CMO/EMO	Not Applicable
Operations		Meets

A copy of all results will soon be posted on the SPCSA website, <https://charterschools.nv.gov/>, under Performance Reports.

We appreciate your continuing efforts to help Nevada's students achieve greater academic and all-around performance, putting them in a better position for success in future endeavors.

Sincerely,

A handwritten signature in dark ink, appearing to read "D. Peltier". The signature is fluid and cursive, with the first name "D." and the last name "Peltier" clearly distinguishable.

Danny Peltier, Manager
Organizational Performance Framework

cc:

Katie Broughton, Director of Authorizing
Molly Burkhardt, Senior Management Analyst
Kristyn Wood, Management Analyst II

Nevada State Public Charter School Authority - Academic Performance Framework

Nevada law requires charter school sponsors to use an Academic Framework. See the [Framework Technical Guide](#) for details.



2025-26 ▾ Amplus Rainbow ES ▾

DRAFT

2025-26 School Year

Amplus Academy Rainbow ES

7077 W Patrick Ln, Las Vegas, NV 89118

628 students in grades K-5; 4-star NSPF rating.

MEETS STANDARD
75.7

- Below: <20
- Does Not Meet: ≥20 to <50
- Meets: ≥50 to <80
- Exceeds: ≥80

NSPF SCORE

Half of score (74.5) earned in Nevada star ratings.

37.2/50

ZIP CODE COMPARISON

NSPF score difference of 16 (school 74.5, zip 58.5).

4-star NSPF rating earned 10 automatic points.

15/15

CHRONIC ABSENTEEISM REDUCTION

14% reduction (current <5%, prior 5.7%).

Absenteeism rate earned 5 automatic points.

5/5

STUDENT GROUP COMPARISON

Student group growth (MGP) vs. district and overall school.

* = population < 10; N/A = lack of population.

18.5/30

ELL ELA MGP (37.5) vs. District ELL ELA MGP (45)

0/2.5

FRL ELA MGP (55) vs. District FRL ELA MGP (49)

2.5/2.5

IEP ELA MGP (47) vs. District IEP ELA MGP (39)

2.5/2.5

ELL Math MGP (53.5) vs. District ELL Math MGP (49)

2.5/2.5

FRL Math MGP (46) vs. District FRL Math MGP (49)

1.5/2.5

IEP Math MGP (38) vs. District IEP Math MGP (41)

1.5/2.5

ELL ELA MGP (37.5) vs. Overall School ELA MGP (50.5)

0/2.5

FRL ELA MGP (55) vs. Overall School ELA MGP (50.5)

2.5/2.5

IEP ELA MGP (47) vs. Overall School ELA MGP (50.5)

1.5/2.5

ELL Math MGP (53.5) vs. Overall School Math MGP (46.5)

2.5/2.5

FRL Math MGP (46) vs. Overall School Math MGP (46.5)

1.5/2.5

IEP Math MGP (38) vs. Overall School Math MGP (46.5)

0/2.5

MISSION-SPECIFIC GOALS

Schools may provide a narrative that describes how they have met or are working toward their goals.

Amplus Academy schools operate as free public schools that welcome and honor all. Our intent is that our students acquire knowledge and skills to become esteemed, distinguished, and esteemed productive citizens who preserve the pillars of a free and just society. Our schools include the following charter-specific goals: class instruction is planned and adjusted to meet the needs of the students' proficiency levels and growth goals; 100% family engagement annually for all students; ongoing growth plans for needy areas; and a focus on collective teacher efficacy, positive school culture, and high standards for safe and secure schools. SY 2025-2026 efforts to meet these goals include: Science of Reading PD; tuition reimbursement program for teachers' training; multiple school activities focused on student academic individual plans and other enrichment activities for equitable access for engagement, and structured Professional Learning Communities that are data-driven and student-focused.

Nevada State Public Charter School Authority - Academic Performance Framework

Nevada law requires charter school sponsors to use an Academic Framework. See the [Framework Technical Guide](#) for details.



2025-26 ▾ Amplus Durango ES ▾

DRAFT

2025-26 School Year

Amplus Academy Durango ES

8377 W Patrick Ln, Las Vegas, NV, 89113

464 students in grades K-5; 4-star NSPF rating.

MEETS STANDARD
79.7

- Below: <20
- Does Not Meet: ≥20 to <50
- Meets: ≥50 to <80
- Exceeds: ≥80

NSPF SCORE

Half of score (81.5) earned in Nevada star ratings.

40.7/50

ZIP CODE COMPARISON

NSPF score difference of 18.5 (school 81.5, zip 63).

4-star NSPF rating earned 10 automatic points.

15/15

CHRONIC ABSENTEEISM REDUCTION

12.5% reduction (current 5.6%, prior 6.4%).

Absenteeism rate earned 5 automatic points.

5/5

STUDENT GROUP COMPARISON

Student group growth (MGP) vs. district and overall school.

* = population < 10; N/A = lack of population.

19/30

ELL ELA MGP (48.5) vs. District ELL ELA MGP (45)

2.5/2.5

FRL ELA MGP (54) vs. District FRL ELA MGP (49)

2.5/2.5

IEP ELA MGP (73) vs. District IEP ELA MGP (39)

2.5/2.5

ELL Math MGP (45.5) vs. District ELL Math MGP (49)

1.5/2.5

FRL Math MGP (60) vs. District FRL Math MGP (49)

2.5/2.5

IEP Math MGP (50) vs. District IEP Math MGP (41)

2.5/2.5

ELL ELA MGP (48.5) vs. Overall School ELA MGP (59.5)

0/2.5

FRL ELA MGP (54) vs. Overall School ELA MGP (59.5)

0/2.5

IEP ELA MGP (73) vs. Overall School ELA MGP (59.5)

2.5/2.5

ELL Math MGP (45.5) vs. Overall School Math MGP (56)

0/2.5

FRL Math MGP (60) vs. Overall School Math MGP (56)

2.5/2.5

IEP Math MGP (50) vs. Overall School Math MGP (56)

0/2.5

MISSION-SPECIFIC GOALS

Schools may provide a narrative that describes how they have met or are working toward their goals.

Amplus Academy schools operate as free public schools that welcome and honor all. Our intent is that our students acquire knowledge and skills to become esteemed, distinguished, and esteemed productive citizens who preserve the pillars of a free and just society. Our schools include the following charter-specific goals: class instruction is planned and adjusted to meet the needs of the students' proficiency levels and growth goals; 100% family engagement annually for all students; ongoing growth plans for needy areas; and a focus on collective teacher efficacy, positive school culture, and high standards for safe and secure schools. SY 2025-2026 efforts to meet these goals include: Science of Reading PD; tuition reimbursement program for teachers' training; multiple school activities focused on student academic individual plans and other enrichment activities for equitable access for engagement, and structured Professional Learning Communities that are data-driven and student-focused.

Nevada State Public Charter School Authority - Academic Performance Framework

Nevada law requires charter school sponsors to use an Academic Framework. See the [Framework Technical Guide](#) for details.



2025-26 ▾ Amplus Durango MS ▾

DRAFT

2025-26 School Year

Amplus Academy Durango MS

8377 W Patrick Ln, Las Vegas, NV, 89113

639 students in grades 6-8; 5-star NSPF rating.

EXCEEDS STANDARD
83.2

- Below: <20
- Does Not Meet: ≥20 to <50
- Meets: ≥50 to <80
- Exceeds: ≥80

NSPF SCORE

Half of score (85.5) earned in Nevada star ratings.

42.7/50

ZIP CODE COMPARISON

NSPF score difference of -13.5 (school 85.5, zip 99).

5-star NSPF rating earned 15 automatic points.

15/15

CHRONIC ABSENTEEISM REDUCTION

10.7% reduction (current 5.8%, prior 6.5%).

Absenteeism rate earned 5 automatic points.

5/5

STUDENT GROUP COMPARISON

Student group growth (MGP) vs. district and overall school.

* = population < 10; N/A = lack of population.

20.5/30

ELL ELA MGP (75) vs. District ELL ELA MGP (44)

2.5/2.5

FRL ELA MGP (54) vs. District FRL ELA MGP (49)

2.5/2.5

IEP ELA MGP (70) vs. District IEP ELA MGP (43)

2.5/2.5

ELL Math MGP (39.5) vs. District ELL Math MGP (45)

0/2.5

FRL Math MGP (46.5) vs. District FRL Math MGP (49)

1.5/2.5

IEP Math MGP (50.5) vs. District IEP Math MGP (43)

2.5/2.5

ELL ELA MGP (75) vs. Overall School ELA MGP (62)

2.5/2.5

FRL ELA MGP (54) vs. Overall School ELA MGP (62)

0/2.5

IEP ELA MGP (70) vs. Overall School ELA MGP (62)

2.5/2.5

ELL Math MGP (39.5) vs. Overall School Math MGP (48)

0/2.5

FRL Math MGP (46.5) vs. Overall School Math MGP (48)

1.5/2.5

IEP Math MGP (50.5) vs. Overall School Math MGP (48)

2.5/2.5

MISSION-SPECIFIC GOALS

Schools may provide a narrative that describes how they have met or are working toward their goals.

Amplus Academy schools operate as free public schools that welcome and honor all. Our intent is that our students acquire knowledge and skills to become esteemed, distinguished, and esteemed productive citizens who preserve the pillars of a free and just society. Our schools include the following charter-specific goals: class instruction is planned and adjusted to meet the needs of the students' proficiency levels and growth goals; 100% family engagement annually for all students; ongoing growth plans for needy areas; and a focus on collective teacher efficacy, positive school culture, and high standards for safe and secure schools. SY 2025-2026 efforts to meet these goals include: increased dual credit opportunities, tuition reimbursement program for teachers' training; focused, mentored student academic planning nights for equitable access for engagement, and structured Professional Learning Communities that are data-driven and student-focused.

Nevada State Public Charter School Authority - Academic Performance Framework

Nevada law requires charter school sponsors to use an Academic Framework. See the [Framework Technical Guide](#) for details.



2025-26 ▾ Amplus Durango HS ▾

DRAFT

2025-26 School Year

Amplus Academy Durango HS

8377 W Patrick Ln, Las Vegas, NV, 89113

706 students in grades 9-12; 5-star NSPF rating.

EXCEEDS STANDARD
88.3

- Below: <20
- Does Not Meet: ≥20 to <50
- Meets: ≥50 to <80
- Exceeds: ≥80

NSPF SCORE

Half of score (91.5) earned in Nevada star ratings.

45.7/50

ZIP CODE COMPARISON

NSPF score difference of 9.3 (school 91.5, zip 82.2).

5-star NSPF rating earned 15 automatic points.

15/15

CHRONIC ABSENTEEISM REDUCTION

-14.9% increase (current 14.6%, prior 12.7%).

Absenteeism rate earned 2.5 automatic points.

2.5/5

STUDENT GROUP COMPARISON

Student group graduation rates vs. district and overall school.

* = population < 10; N/A = lack of population.

7.5/10

ELL 4-Yr Grad Rate (*) vs. District ELL 4-Yr Grad Rate (81.7)

N/A

FRL 4-Yr Grad Rate (98.7) vs. District FRL 4-Yr Grad Rate (86.8)

5/5

IEP 4-Yr Grad Rate (*) vs. District IEP 4-Yr Grad Rate (78)

N/A

ELL 4-Yr Grad Rate (*) vs. Overall School 4-Yr Grad Rate (99.2)

N/A

FRL 4-Yr Grad Rate (98.7) vs. Overall School 4-Yr Grad Rate (99.2)

2.5/5

IEP 4-Yr Grad Rate (*) vs. Overall School 4-Yr Grad Rate (99.2)

N/A

MISSION-SPECIFIC GOALS

Schools may provide a narrative that describes how they have met or are working toward their goals.

Amplus Academy schools operate as free public schools that welcome and honor all. Our intent is that our students acquire knowledge and skills to become esteemed, distinguished, and esteemed productive citizens who preserve the pillars of a free and just society. Our schools include the following charter-specific goals: class instruction is planned and adjusted to meet the needs of the students' proficiency levels and growth goals; 100% family engagement annually for all students; ongoing growth plans for needy areas; and a focus on collective teacher efficacy, positive school culture, and high standards for safe and secure schools. SY 2025-2026 efforts to meet these goals include: expansion of student leadership opportunities; tuition reimbursement program for teachers' training; grade level school activities focused on student academic individual plans and other enrichment activities for equitable access for engagement, and structured Professional Learning Communities.

Coversheet

Review and receive the Amplus Academy final audit for FY26 from Velez and Hardy (For Possible Action)

Section: IX. New Business (Discussion and possible action)
Item: A. Review and receive the Amplus Academy final audit for FY26 from Velez and Hardy (For Possible Action)
Purpose: Vote
Submitted by: Adam Holcomb
Related Material: FS Amplus FY26 (Draft #3).pdf
FS Amplus FY26 - Final.pdf
Amplus Governance letter FY26 (1).pdf

BACKGROUND:

The governing board is responsible for engaging with an approved auditing firm to perform the annual audit. The audit is to be reviewed and received by the board and due to NDE and SPCSA by December 1st. The board has contracted with Velez and Hardy to complete the audit.

RECOMMENDATION:

I move to receive and approve the Fiscal Year 26 Financial Audit from Velez and Hardy .

**NEVADA CHARTER ACADEMIES
DBA
AMPLUS ACADEMY
FINANCIAL STATEMENTS
JUNE 30, 2026**

DRAFT

**NEVADA CHARTER ACADEMIES
DBA AMPLUS ACADEMY
FINANCIAL STATEMENTS
JUNE 30, 2026**

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Independent Auditor's Report

To the Governing Board of
Nevada Charter Academies
dba Amplus Academy
Las Vegas, Nevada

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of Nevada Charter Academies dba Amplus Academy (School) as of and for the year ended June 30, 2026, and the related notes to the financial statements, which collectively comprise the School's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the School, as of June 30, 2026, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the School and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the School's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the School's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison, and pension information on pages 3-6 and 27-30 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 26, 2026, on our consideration of the School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control over financial reporting and compliance.

Las Vegas, Nevada
October 26, 2026

MANAGEMENT'S DISCUSSION AND ANALYSIS

DRAFT

**NEVADA CHARTER ACADEMIES, DBA AMPLUS ACADEMY
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2026**

The purpose of management's discussion and analysis (MD&A) is to help readers understand what the financial statements and notes in this financial report say about the financial health of Nevada Charter Academies, DBA Amplus Academy (the School) and why it changed since last year. It contains information drawn from other parts of the report, accompanied by explanations informed by management's knowledge of the School's finances.

Overview of the Financial Statements

The School's basic financial statements are comprised of three components: government-wide financial statements, fund financial statements, and the accompanying notes to the financial statements.

Government- Wide Financial Statements:

The government-wide financial statements are designed to provide readers with a broad overview of the School's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the School's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as useful indicators of whether the financial position of the School is improving or deteriorating.

The statement of activities presents information showing how the School's net position changed during the most recent fiscal year. Changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

Fund Financial Statements:

A fund is established to account for a specific activity or purpose. The School only has governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements. Because the governmental fund financial statements focus on near-term spendable resources, and the governmental activities on the government-wide financial statements have a longer term focus, a reconciliation of the differences between the two is provided following the fund financial statement's balance sheet and statement of revenues, expenditures and changes in fund balances, respectively.

Notes to the Basic Financial Statements:

The notes to the basic financial statements provide additional information that is essential to a full understanding of the information provided in the government-wide and fund financial statements and should be read with the financial statements.

Financial Summary and Analysis

The following condensed financial information is derived from the accompanying financial statements. The major funds table is based on fund financial information, while the remaining tables are based on the government-wide financial statements. The tables compare the current and prior year information, and the discussion following each table is intended to explain the significant changes presented.

**NEVADA CHARTER ACADEMIES, DBA AMPLUS ACADEMY
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
JUNE 30, 2026**

Financial Summary and Analysis (Continued)

The School's net position was as follows:

	2026	2025	Change	Percentage
Current and other assets	\$ 17,038,809	\$ 14,520,554	\$ 2,518,255	17%
Capital asset, net	44,131,312	44,440,011	(308,699)	-1%
Total assets	61,170,121	58,960,565	2,209,556	4%
Deferred outflows of resources	10,038,061	11,515,849	(1,477,788)	-13%
Current liabilities	4,671,870	4,294,874	376,996	9%
Long-term liabilities	66,505,252	68,181,135	(1,675,883)	-2%
Total liabilities	71,177,122	72,476,009	(1,298,887)	-2%
Deferred inflows of resources	2,960,175	2,080,781	879,394	42%
Net position:				
Invested in capital assets, net	(3,272,373)	(3,306,931)	34,558	-1%
Restricted	7,131,575	5,368,597	1,762,978	33%
Unrestricted	(6,788,317)	(6,142,042)	(646,275)	11%
Net position	\$ (2,929,115)	\$ (4,080,376)	\$ 1,151,261	-28%

Overall current and other assets increased as a result of overall changes in cash position related to a timing difference of when the June 2026 PCFP payment was received between the two fiscal years. The noncurrent asset variance was a result of changes in deferred outflows related to pension liability between the two years as well as the addition of a new portables right of use lease asset in FY26. Current liabilities increased from FY25 to FY26 as a result of increased compensated absences and the aforementioned portables lease liability. Long term liabilities changes consist primarily of reductions in the net pension liability between the two fiscal years.

The School's revenues were as follows:

	2026	2025	Change	Percentage
<u>Program revenues:</u>				
Operating grants	\$ 3,431,279	\$ 3,316,563	\$ 114,716	3%
Other program revenues	1,073,485	834,266	239,219	29%
<u>General revenues:</u>				
Pupil centered funding program	22,871,370	22,382,703	488,667	2%
Other sources	1,074,680	643,907	430,773	67%
Employee retention credit	2,371,602	-	2,371,602	100%
Total revenue	\$ 30,822,416	\$ 27,177,439	\$ 3,644,977	13%

**NEVADA CHARTER ACADEMIES, DBA AMPLUS ACADEMY
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
JUNE 30, 2026**

Financial Summary and Analysis (Continued)

Overall Amplus Academy revenues increased from FY25 to FY26 as a result of new fundraising initiatives related to afterschool clubs and activities, increases in PCFP as a result of increased enrollment coupled with a small increase in the base per pupil funding amount. There were also new grant initiatives in FY26 related to the AB398 Staff Raises, Literacy and Tutoring grants and increases in allocations for previous grants received. The Academy also received COVID-19 related funds for the Employee Retention Credit that were not received in the prior year.

The School's expenditures were as follows:

	2026	2025	Change	Percentage
Instruction	\$ 12,750,810	\$ 12,698,792	\$ 52,018	0%
Support services	14,613,193	12,458,150	2,155,043	17%
Debt service	2,307,152	2,337,690	(30,538)	-1%
Total expenses	<u>\$ 29,671,155</u>	<u>\$ 27,494,632</u>	<u>\$ 2,176,523</u>	<u>8%</u>

Support services saw an overall increase from FY25 to FY26 as a result of staff raises, increases in PERS rates, fees related to the employee retention credit, as well as overall investment of resources to improve academic performance.

The governmental fund financial statements provide a near-term view of the School's financial activities. The School's major funds are identified and described in the notes to the financial statements. The School's major fund financial information was as follows:

Major Fund	Change in Revenues	Change in Expenditures	Change in Fund Balance
General fund	\$ 1,362,162	\$ 1,785,890	\$ 581,906
Special revenue fund	114,716	395,439	-
Building fund	(203,503)	(1,048,717)	1,775,518

Changes in revenues and expenditures on the fund level are highlighted in the notes above for each respective sections. The building fund changes were a direct result of academy investment into the sports field and debt related to current bond obligations.

Significant Capital Asset and Long-Term Financing Activity

During fiscal year 2026, the School had \$1,551,995 in additions to capital assets and no disposals. Additional information regarding the School's capital assets is presented in Note 4 to the financial statements.

During fiscal year 2026, the School entered into new lease agreement for equipment and portables. The portables lease included direct initial costs of \$137,253. Additional information regarding the School's lease assets and liabilities is presented in Note 5 of the financial statements.

**NEVADA CHARTER ACADEMIES, DBA AMPLUS ACADEMY
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
JUNE 30, 2026**

Significant Capital Asset and Long-Term Financing Activity (Continued)

The School did not have any new debt issuances during the fiscal year. Additional information regarding the School's existing is presented in Note 6 of the financial statements.

Currently Known Facts, Decisions, or Conditions

The following discussion is limited to facts, decisions, or conditions known as of the date the financial statements are issued that are expected to have a significant effect on the School's future financial position or results of operation.

The school anticipates entering into a financing agreement by the end of the calendar year 2026 to support the expansion of its athletic field. The total amount of the financing is not expected to exceed \$8,000,000. The financing will provide the necessary funds to complete the planned project.

Request for information

The financial report is designed to provide a general overview of the School's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Nevada Charter Academies, DBA Amplus Academy at 7077 W Patrick Lane, Las Vegas, Nevada 89133, and telephone number (725) 500-0177.

BASIC FINANCIAL STATEMENTS

DRAFT

Nevada Charter Academies, dba Amplus Academy
Statement of Net Position
June 30, 2026

ASSETS

Current assets:

Cash	\$ 9,356,242
Cash, restricted	7,131,575
Receivables	164,324
Prepaid expense	386,668
Total current assets	<u>17,038,809</u>

Noncurrent assets:

Depreciable capital assets, net	42,078,048
Nondepreciable capital assets	1,569,301
Intangible lease assets, net	483,963
Total noncurrent assets	<u>44,131,312</u>
Total assets	61,170,121

DEFERRED OUTFLOWS OF RESOURCES

Pension requirement	<u>10,038,061</u>
Total assets and deferred outflows of resources	<u>71,208,182</u>

LIABILITIES

Current liabilities:

Accounts payable	778,455
Accrued payroll and benefits	1,879,851
Accrued interest	1,169,923
Lease obligations, current	173,641
Bonds payable, current	670,000
Total current liabilities	<u>4,671,870</u>

Noncurrent liabilities:

Lease obligations, noncurrent	211,791
Bonds payable, noncurrent	46,348,253
Net pension liability	19,945,208
Total noncurrent liabilities	<u>66,505,252</u>
Total liabilities	71,177,122

DEFERRED INFLOWS OF RESOURCES

Pension requirement	<u>2,960,175</u>
Total liabilities and deferred inflows of resources	<u>74,137,297</u>

NET POSITION

Invested in capital assets, net of debt	(3,272,373)
Restricted	7,131,575
Unrestricted	(6,788,317)
Total net position	<u>\$ (2,929,115)</u>

The accompanying notes are an integral part of these financial statements.

Nevada Charter Academies, dba Amplus Academy
Statement of Activities
For the Fiscal Year Ended June 30, 2026

	Governmental Activities
GOVERNMENTAL ACTIVITIES	
Instruction:	
Regular instruction	\$ 9,562,306
Special instruction	3,188,504
Total instruction	<u>12,750,810</u>
Support services:	
Student support	1,367,546
Instructional support	1,157,282
General administration	1,003,297
School administration	2,961,523
Central services	2,547,552
Operations and maintenance of plant services	2,577,255
Student transportation	599,014
Amortization of intangible lease rights	97,893
Unallocated depreciation	2,301,831
Total support services	<u>14,613,193</u>
Debt service:	
Interest expense	<u>2,307,152</u>
Total expenses	<u>29,671,155</u>
PROGRAM REVENUE	
Operating grants	3,431,279
Other program revenue	1,073,485
Total program revenue	<u>4,504,764</u>
GENERAL REVENUE	
Pupil centered funding program	22,871,370
Employee retention credit	2,371,602
Other sources	1,074,680
Total general revenue	<u>26,317,652</u>
CHANGE IN NET POSITION	1,151,261
NET POSITION, beginning of year	<u>(4,080,376)</u>
NET POSITION, end of year	<u><u>\$ (2,929,115)</u></u>

The accompanying notes are an integral part of these financial statements.

Nevada Charter Academies, dba Amplus Academy
Balance Sheet – Governmental Funds
June 30, 2026

	General Fund	Building Fund	Total
ASSETS			
Cash	\$ 9,356,242	\$ 7,131,575	\$ 16,487,817
Receivables	164,324	-	164,324
Prepaid expense	386,668	-	386,668
Total assets	<u>\$ 9,907,234</u>	<u>\$ 7,131,575</u>	<u>\$ 17,038,809</u>
LIABILITIES			
Accounts payable	\$ 778,455	\$ -	\$ 778,455
Accrued payroll and benefits	1,879,851	-	1,879,851
Accrued interest	-	1,169,923	1,169,923
Total liabilities	<u>2,658,306</u>	<u>1,169,923</u>	<u>3,828,229</u>
FUND BALANCES			
Non-spendable:			
Prepaid expenses	386,668	-	386,668
Restricted	-	5,961,652	5,961,652
Unassigned	6,862,260	-	6,862,260
Total fund balances	<u>7,248,928</u>	<u>5,961,652</u>	<u>13,210,580</u>
Total liabilities and fund balances	<u>\$ 9,907,234</u>	<u>\$ 7,131,575</u>	<u>\$ 17,038,809</u>

The accompanying notes are an integral part of these financial statements.

Nevada Charter Academies, dba Amplus Academy
Reconciliation of the Balance Sheet – Governmental Funds
to the Statement of Net Position
June 30, 2026

Total Fund Balances – Governmental Funds **\$ 13,210,580**

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets and intangible lease rights, net of related depreciation and amortization, are not reported in the governmental funds financial statements because they are not current financial resources, but they are reported in the statement of net position.

Capital assets not reported	53,350,635	
Less accumulated depreciation	<u>(9,703,286)</u>	43,647,349
Intangible lease assets not reported	753,947	
Less accumulated amortization	<u>(269,984)</u>	483,963

Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds.

Lease obligations, current	(173,641)	
Lease obligations, noncurrent	<u>(211,791)</u>	(385,432)
Bonds payable, current	(670,000)	
Bonds payable, noncurrent	<u>(46,348,253)</u>	(47,018,253)

Net pension liability and the related deferred inflows and outflows of resources are not included in governmental fund financial statements.

Deferred outflows of resources - pension requirement	10,038,061	
Deferred inflows of resources - pension requirement	(2,960,175)	
Net pension liability	<u>(19,945,208)</u>	(12,867,322)

Total Net Position – Governmental Activities **\$ (2,929,115)**

The accompanying notes are an integral part of these financial statements.

Nevada Charter Academies, dba Amplus Academy
Statement of Revenues, Expenditures, and Changes in Fund Balances –
Governmental Funds
For the Fiscal Year Ended June 30, 2026

	General Fund	Special Revenue Fund	Building Fund	Total
REVENUES				
State sources	\$ 23,291,334	\$ 3,139,848	\$ -	\$ 26,431,182
Federal sources	-	291,431	-	291,431
Other sources	1,494,120	-	234,081	1,728,201
Total revenues	24,785,454	3,431,279	234,081	28,450,814
EXPENDITURES				
Instruction	9,553,745	3,188,504	-	12,742,249
Support services:				
Student support	978,496	224,342	-	1,202,838
Instructional support	851,130	208,535	-	1,059,665
General administration	998,087	-	-	998,087
School administration	2,808,740	37,800	-	2,846,540
Central services	2,226,870	-	-	2,226,870
Operations and maintenance of plant	1,980,716	67,579	-	2,048,295
Student transportation	75,254	523,760	-	599,014
Total support services	9,919,293	1,062,016	-	10,981,309
Capital outlay	267,118	510,227	911,903	1,689,248
Debt service:				
Principal payments on lease financing	75,984	-	-	75,984
Principal payments on bonds payable	-	-	610,000	610,000
Interest expense	26,357	-	2,339,845	2,366,202
Total debt service	102,341	-	2,949,845	3,052,186
Total expenditures	19,842,497	4,760,747	3,861,748	28,464,992
Excess of revenue over (under) expenditures	4,942,957	(1,329,468)	(3,627,667)	(14,178)
OTHER SOURCES (USES)				
Employee retention credit	2,371,602	-	-	2,371,602
Transfers	(6,732,653)	1,329,468	5,403,185	-
	(4,361,051)	1,329,468	5,403,185	2,371,602
Net change in fund balances	581,906	-	1,775,518	2,357,424
Fund Balances, beginning of year	6,667,022	-	4,186,134	10,853,156
Fund Balances, end of year	\$ 7,248,928	\$ -	\$ 5,961,652	\$ 13,210,580

The accompanying notes are an integral part of these financial statements.

Nevada Charter Academies, dba Amplus Academy
Reconciliation of the Statement of Revenues, Expenditures and Changes in
Fund Balances – Governmental Funds to the Statement of Activities
For the Fiscal Year Ended June 30, 2026

Net Change in Fund Balances – Governmental Funds **\$ 2,357,424**

Amounts reported for governmental activities are different because:

The acquisition of capital assets are reported in the governmental funds as expenditures. However, for governmental activities, those costs are shown in the statement of net position and are allocated over their estimated useful lives as annual depreciation expenses in the statement of activities. This is the amount that the current year's depreciation expenses exceeded the capital asset purchases in the current period.

Purchases of capital assets	1,551,995	
Less: current year depreciation	<u>(2,301,831)</u>	(749,836)
Add: initial direct costs capitalized in lease assets		137,253
Less: current year amortization of lease rights		(97,893)

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds:

Change in net pension liability and deferred resources	(1,240,721)
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Principal payments on a note payable or a capital lease are reported in the government funds as expenditures. However, for government-wide activities, those costs are shown in the statement of net position as a reduction of a liability. Additionally, proceeds from long-term debt is recognized as revenue from other funding sources.

Amortization of premiums on bonds issued	59,050	
Principal payments on lease obligations	75,984	
Principal payments on bonds payable	<u>610,000</u>	<u>745,034</u>

Change in Net Position – Governmental Activities **\$ 1,151,261**

The accompanying notes are an integral part of these financial statements.

NEVADA CHARTER ACADEMIES, DBA AMPLUS ACADEMY
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2026

NOTE 1 – ORGANIZATION AND CHARTER

Nevada Charter Academies, dba Amplus Academy (School) is a charter school established in 2013 under Nevada Revised Statute (NRS) 386.527 (this statute has been replaced by NRS 388A.270). The Nevada State Public Charter School Authority (Authority) agreed to sponsor the establishment and operations of the School under an approved charter contract with an initial term of six years, based on certain conditions being met during the term of the contract. The School is currently operating under a renewed contract with a term of 8 years expiring in June 2033.

The School's intent is that its students acquire knowledge and skills to become esteemed, distinguished, and productive citizens who preserve the pillars of a free and just society. The School is a public charter school serving students in elementary through high school aged students in Nevada.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the School have been prepared in accordance with accounting principles generally accepted in the United States of America as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the more significant policies:

Reporting Entity

The accompanying financial statements include all of the activities that comprise the financial reporting entity of the School. The School has established a Governing Board (Board), which is legally separate and fiscally independent from other governing bodies; therefore, the School is a primary government and is not reported as a component unit of another government unit. The accounting policies of the School conform to generally accepted accounting principles as applicable to governmental entities. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial principles. In August 2017, the School filed with the Nevada Secretary of State as a Domestic Non-Profit Corporation as permitted under NRS 388A.095 and has received its 501(c)(3) designation from the Internal Revenue Service.

Basis of Presentation: Government-wide and Fund Financial Statements

The accompanying financial statements have been prepared in accordance with GASB Codification, Section 2200 (previously referred to as GASB Statement No. 34, Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments (GASB 34)). The School's basic financial statements consist of both government-wide financial statements and fund financial statements. Accounting principles generally accepted in the United States of America require the School to apply all applicable pronouncements of GASB. The school also follows guidance issued by the Financial Accounting Standards Board (FASB) in the Accounting Standard Codification (ASC) to the extent that the pronouncements do not conflict with pronouncements issued by GASB.

NEVADA CHARTER ACADEMIES, DBA AMPLUS ACADEMY
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2026

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Presentation: Government-wide and Fund Financial Statements (Continued)

Government-wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government. The statement of activities presents a comparison between direct expenses and program revenue for each function of the School's governmental activities. Direct expenses are those that are clearly identifiable with a specific program or function. The School does not charge indirect expenses to programs or functions. Program revenues include grants and contributions that are restricted to meeting the operational or capital requirements of a particular program or function. Revenue that is not classified as program revenue is presented as general revenue.

Fund Financial Statements

The major governmental funds are reported as separate columns in the fund financial statements. This requires that each fund be treated as a separate accounting entity and that the operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenue, and expenditures. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Measurement Focus and Basis of Accounting

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met and the School has been notified that the funds are available to be received.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. "Measurable" means that the amount of the transaction can be determined. "Available" means that the amount is collectible within the current period or soon enough thereafter to pay liabilities incurred in the current period. In general, expenditures are recorded when liabilities are incurred. The exception to this rule is for payments of principal and interest on debt service or capital leases, which are recorded when payments are due.

All of the School's funds are governmental funds. The School reports the following major governmental funds:

General Fund: The School's general operating fund used to account for all financial resources and costs of operations traditionally associated with governments, which are not required to be accounted for in other funds.

Special Revenue Fund: These funds are used to account for the proceeds of special revenue sources that are restricted or committed by law or administrative action to expenditure for specific purposes other than debt service or capital projects. The special revenue fund accounts for the School's revenues from federal and state grants as well as funding of the School's special education program, relating to educational services provided to children with special needs.

NEVADA CHARTER ACADEMIES, DBA AMPLUS ACADEMY
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2026

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus and Basis of Accounting (Continued)

Building Fund: This fund is used to account for the proceeds of bond issuances and corresponding debt service costs. It is also used for costs of acquiring or otherwise improving the School's campus facilities through use of such funds.

Budgets and Budgetary Information

The School is required by the Nevada Department of Education (Department) to adopt a final budget under NRS 388A.366, but is not required by the Department to augment the budget during the year. Further, the School is not required under the statute to adopt a final budget or otherwise comply with the provisions of Chapter 354 of the NRS. In essence, augmentation of the School's budget is neither required nor prohibited.

Cash and Cash Equivalents and Cash Restrictions

The School defines cash and cash equivalents as cash and short-term investments with an initial maturity of three months or less. Certain debt proceeds as well as certain resources set aside for their repayment are classified as restricted cash in these financial statements as their use is limited by applicable bond covenants and they are maintained in separate bank accounts.

Receivables

Receivables generally include Pupil Centered Funding Program (PCFP) balances due from the state, or other grant related revenues. The School considers the balance of receivables to be fully-collectible; accordingly, an allowance for credit losses has not been recorded.

Prepaid Expenses

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid expenses in both government-wide and fund financial statements. Prepaid expenses are equally offset by a fund balance classification indicating they are "*non-spendable*".

Capital Assets

Capital assets are defined by the School as assets with an initial individual cost exceeding \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or an estimated historical cost if purchased or constructed. Donated capital assets are recorded at their estimated fair market value on the date of donation. Costs of normal repair or maintenance that do not add value or materially extend asset life are not capitalized. Non-depreciable assets include construction in progress. Depreciation on all depreciable capital assets is provided on the straight-line basis over the following estimated useful lives:

<u>Capital Asset Type</u>	<u>Years</u>
Buildings and improvements	3 - 39 years
Computer hardware	5 - 10 years
Equipment	5 - 15 years
Furniture and fixtures	3 - 10 years
Leasehold improvements	3 - 39 years
Vehicles	5 - 15 years

NEVADA CHARTER ACADEMIES, DBA AMPLUS ACADEMY
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2026

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Accrued Salaries and Benefits

Employee compensation earned but not paid as of June 30, 2026, is accrued as a liability and recognized as expense. The School also provides compensated absences that may accumulate and be carried forward. A liability is recognized when accumulated unused leave is attributable to services already rendered and is more likely than not to be used or otherwise paid. Based on the School's leave policies, historical usage and forfeiture patterns, and other relevant factors, a liability of approximately \$212,000 for accumulated unused leave was recognized at June 30, 2026.

Long-Term Bond Obligations

Bonds payable are reported net of the applicable bond premium or discounts. Bond premiums and discounts are amortized over the life of the bonds using the straight-line method. Bond issuance costs are immediately expensed in the government-wide financial statements. In the fund financial statements, the face amount of debt issued is recorded as other financing sources. Premiums received on debt issuances are reported as other financing sources, while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures. Corresponding interest expenses are expensed as incurred.

Deferred Outflows and Inflows of Resources

In addition to assets, a separate section is reported for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. The changes in proportion and differences between employer contributions and the proportionate share of contributions as well as contributions made after the measurement period for pensions qualify for reporting in this category.

In addition to liabilities, a separate section is reported for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. Differences between expected and actual experience and between projected and actual investment earnings on pension plan investments qualify for reporting in this category.

Defined Benefit Pension Plan

For purposes of measuring the net pension liability, deferred outflows of resources, deferred inflows of resources and pension expense, information about the fiduciary net position of the Public Employees' Retirement System of Nevada (PERS) and additions to/deductions from PERS's fiduciary net position have been determined on the same basis as they are reported by PERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. As of June 30, 2026, the School reported contractually required payables of approximately \$292,000 to the pension plan.

NEVADA CHARTER ACADEMIES, DBA AMPLUS ACADEMY
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2026

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Net position and Fund balance

In the government-wide financial statements, net position is classified into three components:

Invested in Capital Assets, Net of Related Debt: This is the component of net position that reports the difference between the capital assets less both the accumulated depreciation and the outstanding balance of debt, excluding unexpended proceeds, that is directly attributable to the acquisition, construction, or improvement of those assets.

Restricted Net Position: This is the component of net position that reports the constraints placed on the use of assets by constitutional provisions, enabling legislation, or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws and regulations of other governments.

Unrestricted Net Position: All other assets that do not meet the definition of “invested in capital assets, net of related debt” or “restricted net position”.

In the fund financial statements, the classifications of fund balance represent amounts that are not subject to appropriation or are legally segregated for a specific purpose, and are classified into five components:

Nonspendable fund balance: These items are legally or contractually required to be maintained intact and are not in a spendable form, such as prepaid expenses.

Restricted fund balance: These amounts are restricted for use toward a specific purpose by constitutional provisions, enabling legislation, or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

Committed fund balance: These amounts can only be used for specific purposes as set forth by the School’s Board. The Board must take formal action, prior to the end of the reporting period, in order to establish an ending fund balance commitment for any specific purpose. Formal Board action is also required to modify or rescind an established commitment.

Assigned fund balance: Assignments are neither restrictions nor commitments, and represent the School’s intent to use funds for a specific purpose. These assignments, however, are not legally binding and are meant to reflect intended future use of the School’s ending fund balance. The School’s Board and Management have the responsibility of assigning amounts of ending fund balance.

Unassigned fund balance: The residual classification for the General Fund that is available to spend.

When an expenditure is incurred, and both restricted and unrestricted resources are available, the portion of the fund balance that was restricted for purposes shall be reduced first. If no restricted resources exist, then the unrestricted fund balance shall be reduced. Furthermore, when an expenditure is incurred for purposes which amounts of committed, assigned, or unassigned are considered to have been spent, and any of these unrestricted fund balance classifications could be used, they are considered spent in the above order.

NEVADA CHARTER ACADEMIES, DBA AMPLUS ACADEMY
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2026

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates, assumptions, and judgments that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Recent Accounting Pronouncements

During fiscal year 2026, the School implemented GASB Statement No. 103, *Financial Reporting Model Improvements*. This Statement revised requirements related to management's discussion and analysis, unusual or infrequent items, and budgetary comparison information. Implementation of this Statement affected the presentation of certain financial information but did not affect the School's reported net position or change in net position.

The School also implemented GASB Statement No. 104, *Disclosure of Certain Capital Assets*. This Statement requires separate disclosure of certain intangible capital assets, including lease assets, and establishes additional disclosure requirements for capital assets held for sale. The adoption of this guidance did not have a material effect on these financial statements.

During fiscal year 2026, the School early implemented GASB Statement No. 105, *Subsequent Events*. The Statement establishes requirements for identifying and reporting recognized and non-recognized subsequent events and requires disclosure of the date through which subsequent events have been evaluated. Implementation of the Statement did not have a significant effect on the School's financial statements because the School's existing subsequent-event evaluation and disclosure practices were substantially consistent with its requirements.

NOTE 3 – CONCENTRATION OF CREDIT RISK

The School's cash is categorized in three categories of credit risk:

Category 1: Insured or collateralized with securities held by entity or by its agent in the School's name

Category 2: Collateralized with securities held by the pledging financial institution's trust department or agent in the School's name.

Category 3: Uncollateralized.

The statewide program is centralized and coordinated by the Office of the State Treasurer. Under the pool, participating financial institutions are required to maintain collateral securities having a fair market value that is at least 102% of the amount of the aggregate uninsured ledger balances of public money held by the depository. State and local agency participation is voluntary. Financial institutions that participate require a signed collateral security agreement and approval by the State Treasurer. The School maintains bank accounts in Nevada State Bank, which is a participating banking institution and the School has joined the statewide collateral pool.

The cash held by the financial institution is insured up to the Federal Deposit Insurance Corporation (FDIC) insurance limits of \$250,000. At June 30, 2026, the School's cash deposits were fully insured with no uncollateralized portions. Custodial credit risk is the risk that the School may not be able to recover the value of the deposits that are in the possession of an outside party. The School does not have a formal policy for custodial credit risk.

NEVADA CHARTER ACADEMIES, DBA AMPLUS ACADEMY
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2026

NOTE 4 – CAPITAL ASSETS

A summary of changes in capital assets from governmental activities for the year ended June 30, 2026 is as follows:

	Balance June 30, 2025	Additions	Deletions	Transfers	Balance June 30, 2026
Cost of nondepreciable capital assets:					
Construction in process	\$ 805,989	\$ 770,312	\$ -	\$ (7,000)	\$ 1,569,301
Cost of depreciable capital assets:					
Buildings	43,627,402	-	-	-	43,627,402
Computer hardware	1,548,147	-	-	-	1,548,147
Furniture and fixtures	1,448,659	129,865	-	-	1,578,524
Improvements	2,384,875	141,591	-	7,000	2,533,466
Equipment	350,106	-	-	-	350,106
Vehicles	1,633,462	510,227	-	-	2,143,689
Total	50,992,651	781,683	-	7,000	51,781,334
Accumulated depreciation					
Buildings	(4,688,071)	(1,388,217)	-	-	(6,076,288)
Computer hardware	(864,264)	(231,809)	-	-	(1,096,073)
Furniture and fixtures	(656,786)	(242,802)	-	-	(899,588)
Improvements	(775,648)	(184,362)	-	-	(960,010)
Equipment	(275,114)	(45,694)	-	-	(320,808)
Vehicles	(141,572)	(208,947)	-	-	(350,519)
Total	(7,401,455)	(2,301,831)	-	-	(9,703,286)
	\$ 43,591,196	\$ (1,520,148)	\$ -	\$ 7,000	\$ 42,078,048

Depreciation expense was not charged to activities as the School considers its assets to impact multiple activities and allocation is not practical.

NOTE 5 – LEASES

The School has entered into various non-cancelable lease agreements for office equipment and portables. The agreements included terms that range from 28 to 60 months and monthly payments ranging from \$1,245 to \$12,460.

At the time of the initial measurement, there were no stated interest rates specified in the School's various non-cancelable lease agreements; therefore, the School used incremental interest rates ranging from 2% to 3.99% based on economic conditions upon implementation.

NEVADA CHARTER ACADEMIES, DBA AMPLUS ACADEMY
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2026

NOTE 5 – LEASES (Continued)

A summary of changes in capital assets from governmental activities for the year ended June 30, 2026 is as follows:

	Balance June 30, 2025	Additions	Deletions	Balance June 30, 2026
Intangible lease asset - equipment	\$ 214,917	\$ 67,628	\$ -	\$ 282,545
Intangible lease asset - portables	-	471,402	-	471,402
	<u>214,917</u>	<u>539,030</u>	<u>-</u>	<u>753,947</u>
Accumulated amortization - equipment	(141,597)	(30,550)	-	(172,147)
Accumulated amortization - portables	(30,494)	(67,343)	-	(97,837)
	<u>(172,091)</u>	<u>(97,893)</u>	<u>-</u>	<u>(269,984)</u>
	<u>\$ 42,826</u>	<u>\$ 441,137</u>	<u>\$ -</u>	<u>\$ 483,963</u>

A summary of the School's lease obligation activity for the year ended June 30, 2026 is as follows:

Lease	Beginning Balance	Additions	Liability Reduction	Ending Balance	Principal Due within One Year	Interest Due within One Year
Equipment	\$ 59,639	\$ 67,628	\$ (29,947)	\$ 97,320	\$ 32,174	\$ 15,670
Portables	-	334,149	(46,037)	288,112	141,467	8,053
	<u>\$ 59,639</u>	<u>\$ 401,777</u>	<u>\$ (75,984)</u>	<u>\$ 385,432</u>	<u>\$ 173,641</u>	<u>\$ 23,723</u>

Annual requirements to amortize lease obligations and related interest are as follows:

Year Ending June 30,	Principal	Interest
2027	\$ 173,641	\$ 23,723
2028	183,114	8,767
2029	14,053	889
2030	14,624	318

NOTE 6 – LONG-TERM BOND OBLIGATIONS

The School is party to a number of education revenue bonds issued by the Public Finance Authority to finance the acquisition and/or construction of certain of the School's campus facilities. The bonds are secured by a pledge of the School's gross revenues to cover any outstanding principal and interest obligations.

NEVADA CHARTER ACADEMIES, DBA AMPLUS ACADEMY
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2026

NOTE 6 – LONG-TERM BOND OBLIGATIONS (Continued)

The education revenue bonds issued in current and prior years and reported as liabilities in the School's governmental activities are as follows:

Series	Date Issued	Date of Final Maturity	Original Issue Amount	Interest Rates
2017A	12/5/2017	7/15/2052	\$29,575,000	4.20% - 5.375%
2019A	12/10/2019	7/15/2054	17,595,000	4.00% - 5.00%

The 2017 bond series funds were used to finance the Durango Campus Project and the 2019 bond series funds were used to finance the Rainbow Campus Project.

A summary of the School's education revenue bond obligation activity for the year ended June 30, 2026 is as follows:

Series	Beginning Balance	Additions	Payments	Ending Balance	Principal Due within One Year	Interest Due within One Year
2017A	\$ 28,935,000	\$ -	\$ (340,000)	\$ 28,595,000	\$ 390,000	\$ 1,501,305
2019A	17,115,000	-	(270,000)	16,845,000	280,000	830,350
	<u>\$ 46,050,000</u>	<u>\$ -</u>	<u>\$ (610,000)</u>	<u>\$ 45,440,000</u>	<u>\$ 670,000</u>	<u>\$ 2,331,655</u>

The School's debt service requirements for maturities of the educational revenue bonds are as follows:

Year Ended June 30:	Principal	Interest	Total Debt Service
2027	670,000	2,331,655	3,001,655
2028	735,000	2,302,920	3,037,920
2029	810,000	2,269,034	3,079,034
2030	885,000	2,229,288	3,114,288
2031	955,000	2,186,066	3,141,066
2032-2036	5,545,000	10,139,594	15,684,594
2037-2041	7,110,000	8,541,925	15,651,925
2042-2046	9,170,000	6,438,600	15,608,600
2047-2051	11,845,000	3,716,938	15,561,938
2052-2056	7,715,000	709,362	8,424,362

NEVADA CHARTER ACADEMIES, DBA AMPLUS ACADEMY
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2026

NOTE 7 – DEFINED BENEFITS PENSION PLAN

Plan Description

The School is a public employer participating in the Public Employees Retirement System of the State of Nevada (PERS), a defined benefit cost-sharing multiple-employer program, and all employees considered to be full-time equivalents (FTE) of 50% or more are covered under the system.

The System is administered to provide a reasonable base income to qualified employees who have been employed by a public employer and whose earnings capacities have been removed or substantially impaired by age or disability.

Benefits

Benefits, as required by the Nevada Revised Statutes (NRS or statute), are determined by the number of years of accredited service at the time of retirement and the member's highest average compensation in any 36 consecutive months, with special provisions for members entering the System on or after January 1, 2010 and July 1, 2015. Benefit payments to which participants or their beneficiaries may be entitled under the plan include pension benefits, disability benefits and survivor benefits.

Monthly benefit allowances for members are computed at 2.50% of average compensation for each accredited year of service prior to July 1, 2001. For service earned on and after July 1, 2001, this factor is 2.67% of average compensation. For plan members entering the System on or after January 1, 2010, there is a 2.50% service time factor and for members entering the System on or after July 1, 2015, there is a 2.25% factor. The System offers several alternatives to the unmodified service retirement allowance which, in general, allows the retired employee to accept a reduced service retirement allowance payable monthly during his or her lifetime and various optional monthly payments to a named beneficiary after his or her death. Post-retirement increases are provided by authority of NRS 286.575-.579

Vesting

Members entering the System prior to January 1, 2010 are eligible for retirement at age 65 with five years of service, at age 60 with 10 years of service, or at any age with 30 years of service. Members entering the System on or after January 1, 2010 are eligible for retirement at age 65 with five years of service, at age 62 with 10 years of service, or any age with 30 years of service. Members entering the System on or after July 1, 2015 are eligible for retirement at age 65 with five years of service, at age 62 with 10 years of service, or at age 55 with 30 years of service, or at any age with 33 1/3 years of service.

The normal ceiling limitation on monthly benefits allowances is 75% of average compensation. However, a member who has an effective date of membership before July 1, 1985, is entitled to a benefit of up to 90% of average compensation. Members become fully vested as to benefits upon completion of five years of service.

Contributions

The authority for establishing and amending the obligation to make contributions and member contribution rates is set by statute. New hires, in agencies which did not elect the Employer-Pay Contribution (EPC) plan prior to July 1, 1983, have the option of selecting one of two contribution plans. One plan provides for matching employee and employer contributions, while the other plan provides for employer-pay contributions only.

NEVADA CHARTER ACADEMIES, DBA AMPLUS ACADEMY
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2026

NOTE 7 – DEFINED BENEFITS PENSION PLAN (Continued)

Contributions (Continued)

Under the matching Employee/Employer Contribution plan a member may, upon termination of service for which contribution is required, withdraw employee contributions which have been credited to their account. All membership rights and active service credit in the System are canceled upon withdrawal of contributions from the member's account. If EPC was elected, the member cannot convert to the Employee/Employer Contribution plan and cannot withdraw these contributions.

The System's basic funding policy provides for periodic contributions at a level pattern of cost as a percentage of salary throughout an employee's working lifetime in order to accumulate sufficient assets to pay benefits when due. Although the System receives an actuarial valuation on an annual basis indicating the contribution rates required to fund the System on an actuarial reserve basis, contributions actually made are in accordance with the required rates established by the Nevada Legislature. These statutory rates are increased/decreased pursuant to NRS 286.421 and 286.450.

The actuarial funding method used is the Entry Age Normal Cost Method. It is intended to meet the funding objective and results in a relatively level long-term contribution requirement as a percentage of salary. For the year ended June 30, 2025, the statutory Employer/Employee matching rate was 17.50% while the employer-pay contribution rate was 33.50%.

Investment Policy

The System's policies which determine the investment portfolio target asset allocation are established by the Retirement Board. The asset allocation is reviewed annually and is designed to meet the future risk and return needs of the System.

The following was the Retirement Board's adopted policy target asset allocation as of June 30, 2025:

Asset Class	Target Allocation	Long-term Geometric Expected Real Rate of Return*
Domestic equity	42%	5.50%
International equity	18%	5.50%
Domestic fixed income	28%	2.25%
Private markets	12%	6.65%
Short-term investments	12%	0.50%

*As of June 30, 2025, PERS' long-term inflation assumption was 2.50%.

NEVADA CHARTER ACADEMIES, DBA AMPLUS ACADEMY
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2026

NOTE 7 – DEFINED BENEFITS PENSION PLAN (Continued)

Discount Rate and Pension Liability Discount Rate Sensitivity

The following presents the net pension liability of the PERS as of June 30, 2025, using the discount rate of 7.25%, as well as what the PERS net pension liability would be if it were calculated using a discount rate that is one percentage point lower at 6.25% or one percentage point higher at 8.25% than the current rate:

	1% Decrease in Discount Rate (6.25%)	Discount Rate (7.25%)	1% Increase in Discount Rate (8.25%)
Net pension liability	33,557,854	19,945,208	8,715,707

Actuarial Assumptions

The System's net pension liability was measured as of June 30, 2025 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The total pension liability was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation rate	2.50%
Productivity pay increase	0.50%
Projected salary increases	4.20% to 9.10%, depending on service Rates include inflation and productivity increases
Investment rate of return	7.25%
Other assumptions	Same as those used in the June 30, 2025 funding actuarial valuation

The actuarial assumptions used in the June 30, 2025 valuation were based on the results of the experience study completed for the period of July 1, 2016 through June 30, 2020. The discount rate used to measure the total pension liability was 7.25% as of June 30, 2025. The projection of cash flows used to determine the discount rate assumed plan contributions will be made in amounts consistent with statutory provisions and recognizing the plan's current funding policy and cost-sharing mechanism between employers and members. For this purpose, all contributions that are intended to fund benefits for all plan members and their beneficiaries are included, except the projected contributions that are intended to fund the service costs for future plan members and their beneficiaries are not included. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability as of June 30, 2025.

Pension Liabilities, Pension Expense, and Related Deferred Inflows and Outflows of Resources

At June 30, 2026, the School reported a liability of \$19,945,208 for its proportionate share of the net pension liability. At June 30, 2025, the School's proportion was 0.11606%. The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was based on an actuarial valuation as of that date. Each employer's proportion of the net pension liability is based on their combined employer and member contributions relative to the total combined employer and member contributions for all employers for the period ended June 30, 2025, actuarially determined.

NEVADA CHARTER ACADEMIES, DBA AMPLUS ACADEMY
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2026

NOTE 7 – DEFINED BENEFITS PENSION PLAN (Continued)

Pension Liabilities, Pension Expense, and Related Deferred Inflows and Outflows of Resources

At June 30, 2026, the School reported deferred outflows and inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 4,796,873	\$ -
Change in assumptions	720,803	-
Net difference between projected and actual investment earnings on pension plan investments	-	2,897,790
Changes in proportion and differences between employer contributions and proportionate share of contributions	2,232,544	62,385
Contributions subsequent to the measurement date	2,287,841	-
	<u>\$ 10,038,061</u>	<u>\$ 2,960,175</u>

Amounts reported as deferred outflows and deferred inflows of resources, without regard to the contributions subsequent to the measurement date, related to pensions will be recognized in pension expense as follows for the years ended June 30:

2027	\$ 2,453,063
2028	(1,937)
2029	(203,190)
2030	139,260
2031	232,690

The net difference between projected and actual investment earnings on pension plan investments will be recognized over five years, all the other above deferred outflow and deferred inflows will be recognized over the average expected remaining service lives, which was 5.68 years for the measurement period ending June 30, 2025.

Other Information

Additional information supporting the Schedule of Employer Allocations and the Schedule of Pension Amounts by Employer is located in the PERS Comprehensive Annual Financial Report (CAFR) available on the PERS website at www.nvpers.org under Quick Links – Publications. That report may also be obtained by writing to Public Employees Retirement System of Nevada, 693 West Nye Lane, Carson City, Nevada 89703 or by calling 775-687-4200.

NEVADA CHARTER ACADEMIES, DBA AMPLUS ACADEMY
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2026

NOTE 8 – NET POSITION RECONCILIATION FOR GASB 68

The following reconciles the net position from the government-wide financial statements to an adjusted net position, which excludes balances directly related to GASB 68 pension reporting requirements, as of June 30, 2026:

Net position including GASB 68 adjustment	\$ (2,929,115)
Add: net pension liability	19,945,208
Add: deferred inflows of resources	2,960,175
Less: deferred outflows of resources	<u>(10,038,061)</u>
Net position without GASB 68 adjustment	<u><u>\$ 9,938,207</u></u>

NOTE 9 – SUBSEQUENT EVENTS

Subsequent events have been evaluated through October 26, 2026, which is the date the financial statements were available to be issued. No additional events were identified that would require additional disclosure.

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SUPPLEMENTARY INFORMATION

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Nevada Charter Academies, dba Amplus Academy
Budget Comparison Schedule
General Fund - Modified Accrual
For the Fiscal Year Ended June 30, 2026

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Variance – Original to Final</u>	<u>Actual Results</u>	<u>Variance – Final to Actual</u>
REVENUE					
Local revenue sources	\$ 1,196,000	\$ 3,561,602	\$ 2,365,602	\$ 1,728,201	\$ (1,833,401)
State program revenues	26,033,291	26,400,926	367,635	26,431,182	30,256
Federal Program revenues	323,141	311,921	(11,220)	291,431	(20,490)
Total revenue	<u>27,552,432</u>	<u>30,274,449</u>	<u>2,722,017</u>	<u>28,450,814</u>	<u>(1,823,635)</u>
EXPENDITURES					
Instruction	<u>12,526,437</u>	<u>13,006,747</u>	<u>480,310</u>	<u>12,742,249</u>	<u>(264,498)</u>
Support Services:					
Student support	1,770,043	1,412,795	(357,248)	1,202,838	(209,957)
Instruction Support	961,567	1,136,837	175,270	1,059,665	(77,172)
General administration	830,473	854,135	23,662	998,087	143,952
School administration	2,768,522	2,817,405	48,883	2,846,540	29,135
Central services	2,016,241	2,658,873	642,632	2,226,870	(432,003)
Operations and maintenance	1,915,444	2,374,746	459,302	2,048,295	(326,451)
Student Transportation	<u>535,000</u>	<u>1,085,227</u>	<u>550,227</u>	<u>599,014</u>	<u>(486,213)</u>
Total support services	<u>10,797,290</u>	<u>12,340,018</u>	<u>1,542,728</u>	<u>10,981,309</u>	<u>(1,358,709)</u>
Capital outlay	<u>18,000</u>	<u>1,446,768</u>	<u>1,428,768</u>	<u>1,689,248</u>	<u>242,480</u>
Debt service	<u>-</u>	<u>3,079,845</u>	<u>3,079,845</u>	<u>3,052,186</u>	<u>(27,659)</u>
Total expenditures	<u>23,341,727</u>	<u>29,873,378</u>	<u>6,531,651</u>	<u>28,464,992</u>	<u>(1,408,386)</u>
Excess (deficiency) of revenue over expenditures	4,210,705	401,071	(3,809,634)	(14,178)	(415,249)
OTHER SOURCES (USES)					
Employee retention credit	-	-	-	2,371,602	2,371,602
Transfers	<u>(1,358,639)</u>	<u>-</u>	<u>1,358,639</u>	<u>-</u>	<u>-</u>
Net change in fund balances	2,852,066	401,071	(2,450,995)	2,357,424	1,956,353
FUND BALANCE, beginning	<u>11,008,097</u>	<u>10,853,156</u>	<u>(154,941)</u>	<u>10,853,156</u>	<u>-</u>
FUND BALANCE, ending	<u>\$ 13,860,163</u>	<u>\$ 11,254,227</u>	<u>\$ (2,605,936)</u>	<u>\$ 13,210,580</u>	<u>\$ 1,956,353</u>

See independent auditor's report

NEVADA CHARTER ACADEMIES, DBA AMPLUS ACADEMY
NOTES TO THE BUDGET COMPARISON SCHEDULE
JUNE 30, 2026

NOTE 1 – BUDGETARY INFORMATION

The School adopts an annual budget for its governmental funds in accordance with applicable Nevada statutes and regulations. The budgetary comparison schedule is presented on the modified accrual basis of accounting, consistent with the basis used for the School's governmental fund financial statements.

For purposes of the budgetary comparison schedule, the original budget represents the final budget initially adopted by the School's governing body, and the final budget represents the original budget as subsequently amended through the end of the fiscal year. Nevada law permits budget appropriations to be amended, augmented, and transferred under specified circumstances.

The School may include a contingency appropriation in its budget. Expenditures are not made directly from the contingency account; amounts may instead be transferred to other budgetary functions or funds in accordance with applicable Nevada requirements.

NOTE 2 – SIGNIFICANT BUDGET VARIANCES

Original Budget to Final Budget

Variances from the Original Budget to the Final Budget include changes in a reduction in enrollment of 132 kids from the original projection, updates for changes in state grant allocations and new grants previously mentioned, additions of the employee retention credit revenue and related fee, and adjustments for changes to portables, bus capital outlays, staffing changes related to the AB398 grants, and the reduction in new debt that was delayed until FY27.

Final Budget to Actual Results

Actual results for FY26 resulted in mostly favorable variances at the function level as a result of conservative budgeting practices. Budget vs actuals were monitored closely on a monthly basis throughout the year.

See independent auditor's report

Nevada Charter Academies, dba Amplus Academy
Supplemental Pension Information
For the Fiscal Year Ended June 30, 2026

Measurement date of June 30:	Proportion of the net pension liability	Proportionate share of the net pension liability	Covered-employee payroll	Proportionate share of the net pension liability as a percentage of its covered-employee payroll	Plan fiduciary net position as a percentage of the total pension liability
2016	0.02794%	\$ 3,760,303	\$ 1,656,883	227.0%	72.2%
2017	0.05095%	6,776,193	3,314,989	204.4%	74.4%
2018	0.05067%	6,910,165	3,353,443	206.1%	75.2%
2019	0.04912%	6,698,636	3,296,637	203.2%	76.5%
2020	0.05536%	7,710,477	3,940,061	195.7%	77.0%
2021	0.09064%	8,266,160	6,417,260	128.8%	86.5%
2022	0.11002%	19,863,565	8,076,368	245.9%	75.1%
2023	0.11078%	20,221,149	8,628,360	234.4%	76.2%
2024	0.11657%	21,061,669	9,959,722	211.5%	78.1%
2025	0.11606%	19,945,208	11,222,235	177.7%	80.5%

See independent auditor's report

Nevada Charter Academies, dba Amplus Academy
Supplemental Contribution Schedule
For the Fiscal Year Ended June 30, 2026

Fiscal year ended June 30:	Contractually required contribution	Contributions in relation to the contractually required contribution	Contribution deficiency (excess)	School's covered- employee payroll	Contributions as a percentage of covered-employee payroll
2017	\$ 473,829	\$ 473,829	\$ -	\$ 3,314,989	14.3%
2018	406,619	406,619	-	3,353,443	12.1%
2019	521,966	521,966	-	3,296,637	15.8%
2020	551,690	551,690	-	3,940,061	14.0%
2021	959,692	959,692	-	6,417,260	15.0%
2022	1,214,095	1,214,095	-	8,076,368	15.0%
2023	1,289,958	1,289,958	-	8,628,360	15.0%
2024	1,688,978	1,688,978	-	9,959,722	17.0%
2025	1,930,934	1,930,934	-	11,222,235	17.2%
2026	2,287,841	2,287,841	-	12,093,789	18.9%

See independent auditor's report

COMPLIANCE SECTION

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INDEPENDENT AUDITOR'S 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*

To the School Board
Nevada Charter Academies, dba Amplus Academy
Las Vegas, Nevada

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Nevada Charter Academies, dba Amplus Academy (the School) as of and for the year ended June 30, 2026, and the related notes to the financial statements, which collectively comprise the School's basic financial statements, and have issued our report thereon dated October 26, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the School's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, we do not express an opinion on the effectiveness of the School's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Las Vegas, Nevada
October 26, 2026

**NEVADA CHARTER ACADEMIES, DBA AMPLUS ACADEMY
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2026**

No reportable findings were identified.

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**NEVADA CHARTER ACADEMIES
DBA
AMPLUS ACADEMY

FINANCIAL STATEMENTS

JUNE 30, 2026**



**NEVADA CHARTER ACADEMIES
DBA AMPLUS ACADEMY
FINANCIAL STATEMENTS
JUNE 30, 2026**

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Independent Auditor's Report

To the Governing Board of
Nevada Charter Academies
dba Amplus Academy
Las Vegas, Nevada

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of Nevada Charter Academies dba Amplus Academy (School) as of and for the year ended June 30, 2026, and the related notes to the financial statements, which collectively comprise the School's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the School, as of June 30, 2026, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the School and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the School's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the School's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison, and pension information on pages 3-6 and 27-30 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 26, 2026, on our consideration of the School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control over financial reporting and compliance.

Velex & Hardy

Las Vegas, Nevada
October 26, 2026

MANAGEMENT'S DISCUSSION AND ANALYSIS

**NEVADA CHARTER ACADEMIES, DBA AMPLUS ACADEMY
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2026**

The purpose of management's discussion and analysis (MD&A) is to help readers understand what the financial statements and notes in this financial report say about the financial health of Nevada Charter Academies, DBA Amplus Academy (the School) and why it changed since last year. It contains information drawn from other parts of the report, accompanied by explanations informed by management's knowledge of the School's finances.

Overview of the Financial Statements

The School's basic financial statements are comprised of three components: government-wide financial statements, fund financial statements, and the accompanying notes to the financial statements.

Government- Wide Financial Statements:

The government-wide financial statements are designed to provide readers with a broad overview of the School's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the School's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as useful indicators of whether the financial position of the School is improving or deteriorating.

The statement of activities presents information showing how the School's net position changed during the most recent fiscal year. Changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

Fund Financial Statements:

A fund is established to account for a specific activity or purpose. The School only has governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements. Because the governmental fund financial statements focus on near-term spendable resources, and the governmental activities on the government-wide financial statements have a longer term focus, a reconciliation of the differences between the two is provided following the fund financial statement's balance sheet and statement of revenues, expenditures and changes in fund balances, respectively.

Notes to the Basic Financial Statements:

The notes to the basic financial statements provide additional information that is essential to a full understanding of the information provided in the government-wide and fund financial statements and should be read with the financial statements.

Financial Summary and Analysis

The following condensed financial information is derived from the accompanying financial statements. The major funds table is based on fund financial information, while the remaining tables are based on the government-wide financial statements. The tables compare the current and prior year information, and the discussion following each table is intended to explain the significant changes presented.

**NEVADA CHARTER ACADEMIES, DBA AMPLUS ACADEMY
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
JUNE 30, 2026**

Financial Summary and Analysis (Continued)

The School's net position was as follows:

	2026	2025	Change	Percentage
Current and other assets	\$ 17,038,809	\$ 14,520,554	\$ 2,518,255	17%
Capital asset, net	44,131,312	44,440,011	(308,699)	-1%
Total assets	61,170,121	58,960,565	2,209,556	4%
Deferred outflows of resources	10,038,061	11,515,849	(1,477,788)	-13%
Current liabilities	4,671,870	4,294,874	376,996	9%
Long-term liabilities	66,505,252	68,181,135	(1,675,883)	-2%
Total liabilities	71,177,122	72,476,009	(1,298,887)	-2%
Deferred inflows of resources	2,960,175	2,080,781	879,394	42%
Net position:				
Invested in capital assets, net	(3,272,373)	(3,306,931)	34,558	-1%
Restricted	7,131,575	5,368,597	1,762,978	33%
Unrestricted	(6,788,317)	(6,142,042)	(646,275)	11%
Net position	\$ (2,929,115)	\$ (4,080,376)	\$ 1,151,261	-28%

Overall current and other assets increased as a result of overall changes in cash position related to a timing difference of when the June 2026 PCFP payment was received between the two fiscal years. The noncurrent asset variance was a result of changes in deferred outflows related to pension liability between the two years as well as the addition of a new portables right of use lease asset in FY26. Current liabilities increased from FY25 to FY26 as a result of increased compensated absences and the aforementioned portables lease liability. Long term liabilities changes consist primarily of reductions in the net pension liability between the two fiscal years.

The School's revenues were as follows:

	2026	2025	Change	Percentage
<u>Program revenues:</u>				
Operating grants	\$ 3,431,279	\$ 3,316,563	\$ 114,716	3%
Other program revenues	1,073,485	834,266	239,219	29%
<u>General revenues:</u>				
Pupil centered funding program	22,871,370	22,382,703	488,667	2%
Other sources	1,074,680	643,907	430,773	67%
Employee retention credit	2,371,602	-	2,371,602	100%
Total revenue	\$ 30,822,416	\$ 27,177,439	\$ 3,644,977	13%

**NEVADA CHARTER ACADEMIES, DBA AMPLUS ACADEMY
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
JUNE 30, 2026**

Financial Summary and Analysis (Continued)

Overall Amplus Academy revenues increased from FY25 to FY26 as a result of new fundraising initiatives related to afterschool clubs and activities, increases in PCFP as a result of increased enrollment coupled with a small increase in the base per pupil funding amount. There were also new grant initiatives in FY26 related to the AB398 Staff Raises, Literacy and Tutoring grants and increases in allocations for previous grants received. The Academy also received COVID-19 related funds for the Employee Retention Credit that were not received in the prior year.

The School's expenditures were as follows:

	2026	2025	Change	Percentage
Instruction	\$ 12,750,810	\$ 12,698,792	\$ 52,018	0%
Support services	14,613,193	12,458,150	2,155,043	17%
Debt service	2,307,152	2,337,690	(30,538)	-1%
Total expenses	<u>\$ 29,671,155</u>	<u>\$ 27,494,632</u>	<u>\$ 2,176,523</u>	<u>8%</u>

Support services saw an overall increase from FY25 to FY26 as a result of staff raises, increases in PERS rates, fees related to the employee retention credit, as well as overall investment of resources to improve academic performance.

The governmental fund financial statements provide a near-term view of the School's financial activities. The School's major funds are identified and described in the notes to the financial statements. The School's major fund financial information was as follows:

Major Fund	Change in Revenues	Change in Expenditures	Change in Fund Balance
General fund	\$ 1,362,162	\$ 1,785,890	\$ 581,906
Special revenue fund	114,716	395,439	-
Building fund	(203,503)	(1,048,717)	1,775,518

Changes in revenues and expenditures on the fund level are highlighted in the notes above for each respective sections. The building fund changes were a direct result of academy investment into the sports field and debt related to current bond obligations.

Significant Capital Asset and Long-Term Financing Activity

During fiscal year 2026, the School had \$1,551,995 in additions to capital assets and no disposals. Additional information regarding the School's capital assets is presented in Note 4 to the financial statements.

During fiscal year 2026, the School entered into new lease agreement for equipment and portables. The portables lease included direct initial costs of \$137,253. Additional information regarding the School's lease assets and liabilities is presented in Note 5 of the financial statements.

**NEVADA CHARTER ACADEMIES, DBA AMPLUS ACADEMY
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
JUNE 30, 2026**

Significant Capital Asset and Long-Term Financing Activity (Continued)

The School did not have any new debt issuances during the fiscal year. Additional information regarding the School's existing is presented in Note 6 of the financial statements.

Currently Known Facts, Decisions, or Conditions

The following discussion is limited to facts, decisions, or conditions known as of the date the financial statements are issued that are expected to have a significant effect on the School's future financial position or results of operation.

The school anticipates entering into a financing agreement by the end of the calendar year 2026 to support the expansion of its athletic field. The total amount of the financing is not expected to exceed \$8,000,000. The financing will provide the necessary funds to complete the planned project.

Request for information

The financial report is designed to provide a general overview of the School's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Nevada Charter Academies, DBA Amplus Academy at 7077 W Patrick Lane, Las Vegas, Nevada 89133, and telephone number (725) 500-0177.

BASIC FINANCIAL STATEMENTS

Nevada Charter Academies, dba Amplus Academy
Statement of Net Position
June 30, 2026

ASSETS

Current assets:

Cash	\$ 9,356,242
Cash, restricted	7,131,575
Receivables	164,324
Prepaid expense	386,668
Total current assets	<u>17,038,809</u>

Noncurrent assets:

Depreciable capital assets, net	42,078,048
Nondepreciable capital assets	1,569,301
Intangible lease assets, net	483,963
Total noncurrent assets	<u>44,131,312</u>
Total assets	<u>61,170,121</u>

DEFERRED OUTFLOWS OF RESOURCES

Pension requirement	<u>10,038,061</u>
Total assets and deferred outflows of resources	<u>71,208,182</u>

LIABILITIES

Current liabilities:

Accounts payable	778,455
Accrued payroll and benefits	1,879,851
Accrued interest	1,169,923
Lease obligations, current	173,641
Bonds payable, current	670,000
Total current liabilities	<u>4,671,870</u>

Noncurrent liabilities:

Lease obligations, noncurrent	211,791
Bonds payable, noncurrent	46,348,253
Net pension liability	19,945,208
Total noncurrent liabilities	<u>66,505,252</u>
Total liabilities	<u>71,177,122</u>

DEFERRED INFLOWS OF RESOURCES

Pension requirement	<u>2,960,175</u>
Total liabilities and deferred inflows of resources	<u>74,137,297</u>

NET POSITION

Invested in capital assets, net of debt	(3,272,373)
Restricted	7,131,575
Unrestricted	(6,788,317)
Total net position	<u>\$ (2,929,115)</u>

The accompanying notes are an integral part of these financial statements.

Nevada Charter Academies, dba Amplus Academy
Statement of Activities
For the Fiscal Year Ended June 30, 2026

	Governmental Activities
GOVERNMENTAL ACTIVITIES	
Instruction:	
Regular instruction	\$ 9,562,306
Special instruction	3,188,504
Total instruction	<u>12,750,810</u>
Support services:	
Student support	1,367,546
Instructional support	1,157,282
General administration	1,003,297
School administration	2,961,523
Central services	2,547,552
Operations and maintenance of plant services	2,577,255
Student transportation	599,014
Amortization of intangible lease rights	97,893
Unallocated depreciation	2,301,831
Total support services	<u>14,613,193</u>
Debt service:	
Interest expense	<u>2,307,152</u>
Total expenses	<u>29,671,155</u>
PROGRAM REVENUE	
Operating grants	3,431,279
Other program revenue	1,073,485
Total program revenue	4,504,764
GENERAL REVENUE	
Pupil centered funding program	22,871,370
Employee retention credit	2,371,602
Other sources	1,074,680
Total general revenue	<u>26,317,652</u>
CHANGE IN NET POSITION	1,151,261
NET POSITION, beginning of year	<u>(4,080,376)</u>
NET POSITION, end of year	<u><u>\$ (2,929,115)</u></u>

The accompanying notes are an integral part of these financial statements.

Nevada Charter Academies, dba Amplus Academy
Balance Sheet – Governmental Funds
June 30, 2026

	General Fund	Building Fund	Total
ASSETS			
Cash	\$ 9,356,242	\$ 7,131,575	\$ 16,487,817
Receivables	164,324	-	164,324
Prepaid expense	386,668	-	386,668
Total assets	<u>\$ 9,907,234</u>	<u>\$ 7,131,575</u>	<u>\$ 17,038,809</u>
LIABILITIES			
Accounts payable	\$ 778,455	\$ -	\$ 778,455
Accrued payroll and benefits	1,879,851	-	1,879,851
Accrued interest	-	1,169,923	1,169,923
Total liabilities	<u>2,658,306</u>	<u>1,169,923</u>	<u>3,828,229</u>
FUND BALANCES			
Non-spendable:			
Prepaid expenses	386,668	-	386,668
Restricted	-	5,961,652	5,961,652
Unassigned	6,862,260	-	6,862,260
Total fund balances	<u>7,248,928</u>	<u>5,961,652</u>	<u>13,210,580</u>
Total liabilities and fund balances	<u>\$ 9,907,234</u>	<u>\$ 7,131,575</u>	<u>\$ 17,038,809</u>

The accompanying notes are an integral part of these financial statements.

Nevada Charter Academies, dba Amplus Academy
Reconciliation of the Balance Sheet – Governmental Funds
to the Statement of Net Position
June 30, 2026

Total Fund Balances – Governmental Funds **\$ 13,210,580**

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets and intangible lease rights, net of related depreciation and amortization, are not reported in the governmental funds financial statements because they are not current financial resources, but they are reported in the statement of net position.

Capital assets not reported	53,350,635	
Less accumulated depreciation	<u>(9,703,286)</u>	43,647,349
 Intangible lease assets not reported	 753,947	
Less accumulated amortization	<u>(269,984)</u>	483,963

Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds.

Lease obligations, current	(173,641)	
Lease obligations, noncurrent	<u>(211,791)</u>	(385,432)
 Bonds payable, current	 (670,000)	
Bonds payable, noncurrent	<u>(46,348,253)</u>	(47,018,253)

Net pension liability and the related deferred inflows and outflows of resources are not included in governmental fund financial statements.

Deferred outflows of resources - pension requirement	10,038,061	
Deferred inflows of resources - pension requirement	(2,960,175)	
Net pension liability	<u>(19,945,208)</u>	(12,867,322)

Total Net Position – Governmental Activities **\$ (2,929,115)**

The accompanying notes are an integral part of these financial statements.

Nevada Charter Academies, dba Amplus Academy
Statement of Revenues, Expenditures, and Changes in Fund Balances –
Governmental Funds
For the Fiscal Year Ended June 30, 2026

	General Fund	Special Revenue Fund	Building Fund	Total
REVENUES				
State sources	\$ 23,291,334	\$ 3,139,848	\$ -	\$ 26,431,182
Federal sources	-	291,431	-	291,431
Other sources	1,494,120	-	234,081	1,728,201
Total revenues	24,785,454	3,431,279	234,081	28,450,814
EXPENDITURES				
Instruction	9,553,745	3,188,504	-	12,742,249
Support services:				
Student support	978,496	224,342	-	1,202,838
Instructional support	851,130	208,535	-	1,059,665
General administration	998,087	-	-	998,087
School administration	2,808,740	37,800	-	2,846,540
Central services	2,226,870	-	-	2,226,870
Operations and maintenance of plant	1,980,716	67,579	-	2,048,295
Student transportation	75,254	523,760	-	599,014
Total support services	9,919,293	1,062,016	-	10,981,309
Capital outlay	267,118	510,227	911,903	1,689,248
Debt service:				
Principal payments on lease financing	75,984	-	-	75,984
Principal payments on bonds payable	-	-	610,000	610,000
Interest expense	26,357	-	2,339,845	2,366,202
Total debt service	102,341	-	2,949,845	3,052,186
Total expenditures	19,842,497	4,760,747	3,861,748	28,464,992
Excess of revenue over (under) expenditures	4,942,957	(1,329,468)	(3,627,667)	(14,178)
OTHER SOURCES (USES)				
Employee retention credit	2,371,602	-	-	2,371,602
Transfers	(6,732,653)	1,329,468	5,403,185	-
	(4,361,051)	1,329,468	5,403,185	2,371,602
Net change in fund balances	581,906	-	1,775,518	2,357,424
Fund Balances, beginning of year	6,667,022	-	4,186,134	10,853,156
Fund Balances, end of year	\$ 7,248,928	\$ -	\$ 5,961,652	\$ 13,210,580

The accompanying notes are an integral part of these financial statements.

Nevada Charter Academies, dba Amplus Academy
Reconciliation of the Statement of Revenues, Expenditures and Changes in
Fund Balances – Governmental Funds to the Statement of Activities
For the Fiscal Year Ended June 30, 2026

Net Change in Fund Balances – Governmental Funds **\$ 2,357,424**

Amounts reported for governmental activities are different because:

The acquisition of capital assets are reported in the governmental funds as expenditures. However, for governmental activities, those costs are shown in the statement of net position and are allocated over their estimated useful lives as annual depreciation expenses in the statement of activities. This is the amount that the current year's depreciation expenses exceeded the capital asset purchases in the current period.

Purchases of capital assets	1,551,995	
Less: current year depreciation	<u>(2,301,831)</u>	(749,836)
 Add: initial direct costs capitalized in lease assets		 137,253
Less: current year amortization of lease rights		(97,893)

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds:

Change in net pension liability and deferred resources	(1,240,721)
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Principal payments on a note payable or a capital lease are reported in the government funds as expenditures. However, for government-wide activities, those costs are shown in the statement of net position as a reduction of a liability. Additionally, proceeds from long-term debt is recognized as revenue from other funding sources.

Amortization of premiums on bonds issued	59,050	
Principal payments on lease obligations	75,984	
Principal payments on bonds payable	<u>610,000</u>	<u>745,034</u>

Change in Net Position – Governmental Activities **\$ 1,151,261**

The accompanying notes are an integral part of these financial statements.

NEVADA CHARTER ACADEMIES, DBA AMPLUS ACADEMY
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2026

NOTE 1 – ORGANIZATION AND CHARTER

Nevada Charter Academies, dba Amplus Academy (School) is a charter school established in 2013 under Nevada Revised Statute (NRS) 386.527 (this statute has been replaced by NRS 388A.270). The Nevada State Public Charter School Authority (Authority) agreed to sponsor the establishment and operations of the School under an approved charter contract with an initial term of six years, based on certain conditions being met during the term of the contract. The School is currently operating under a renewed contract with a term of 8 years expiring in June 2033.

The School's intent is that its students acquire knowledge and skills to become esteemed, distinguished, and productive citizens who preserve the pillars of a free and just society. The School is a public charter school serving students in elementary through high school aged students in Nevada.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the School have been prepared in accordance with accounting principles generally accepted in the United States of America as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the more significant policies:

Reporting Entity

The accompanying financial statements include all of the activities that comprise the financial reporting entity of the School. The School has established a Governing Board (Board), which is legally separate and fiscally independent from other governing bodies; therefore, the School is a primary government and is not reported as a component unit of another government unit. The accounting policies of the School conform to generally accepted accounting principles as applicable to governmental entities. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial principles. In August 2017, the School filed with the Nevada Secretary of State as a Domestic Non-Profit Corporation as permitted under NRS 388A.095 and has received its 501(c)(3) designation from the Internal Revenue Service.

Basis of Presentation: Government-wide and Fund Financial Statements

The accompanying financial statements have been prepared in accordance with GASB Codification, Section 2200 (previously referred to as GASB Statement No. 34, Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments (GASB 34)). The School's basic financial statements consist of both government-wide financial statements and fund financial statements. Accounting principles generally accepted in the United States of America require the School to apply all applicable pronouncements of GASB. The school also follows guidance issued by the Financial Accounting Standards Board (FASB) in the Accounting Standard Codification (ASC) to the extent that the pronouncements do not conflict with pronouncements issued by GASB.

NEVADA CHARTER ACADEMIES, DBA AMPLUS ACADEMY
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2026

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Presentation: Government-wide and Fund Financial Statements (Continued)

Government-wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government. The statement of activities presents a comparison between direct expenses and program revenue for each function of the School's governmental activities. Direct expenses are those that are clearly identifiable with a specific program or function. The School does not charge indirect expenses to programs or functions. Program revenues include grants and contributions that are restricted to meeting the operational or capital requirements of a particular program or function. Revenue that is not classified as program revenue is presented as general revenue.

Fund Financial Statements

The major governmental funds are reported as separate columns in the fund financial statements. This requires that each fund be treated as a separate accounting entity and that the operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenue, and expenditures. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Measurement Focus and Basis of Accounting

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met and the School has been notified that the funds are available to be received.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. "Measurable" means that the amount of the transaction can be determined. "Available" means that the amount is collectible within the current period or soon enough thereafter to pay liabilities incurred in the current period. In general, expenditures are recorded when liabilities are incurred. The exception to this rule is for payments of principal and interest on debt service or capital leases, which are recorded when payments are due.

All of the School's funds are governmental funds. The School reports the following major governmental funds:

General Fund: The School's general operating fund used to account for all financial resources and costs of operations traditionally associated with governments, which are not required to be accounted for in other funds.

Special Revenue Fund: These funds are used to account for the proceeds of special revenue sources that are restricted or committed by law or administrative action to expenditure for specific purposes other than debt service or capital projects. The special revenue fund accounts for the School's revenues from federal and state grants as well as funding of the School's special education program, relating to educational services provided to children with special needs.

NEVADA CHARTER ACADEMIES, DBA AMPLUS ACADEMY
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2026

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus and Basis of Accounting (Continued)

Building Fund: This fund is used to account for the proceeds of bond issuances and corresponding debt service costs. It is also used for costs of acquiring or otherwise improving the School's campus facilities through use of such funds.

Budgets and Budgetary Information

The School is required by the Nevada Department of Education (Department) to adopt a final budget under NRS 388A.366, but is not required by the Department to augment the budget during the year. Further, the School is not required under the statute to adopt a final budget or otherwise comply with the provisions of Chapter 354 of the NRS. In essence, augmentation of the School's budget is neither required nor prohibited.

Cash and Cash Equivalents and Cash Restrictions

The School defines cash and cash equivalents as cash and short-term investments with an initial maturity of three months or less. Certain debt proceeds as well as certain resources set aside for their repayment are classified as restricted cash in these financial statements as their use is limited by applicable bond covenants and they are maintained in separate bank accounts.

Receivables

Receivables generally include Pupil Centered Funding Program (PCFP) balances due from the state, or other grant related revenues. The School considers the balance of receivables to be fully-collectible; accordingly, an allowance for credit losses has not been recorded.

Prepaid Expenses

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid expenses in both government-wide and fund financial statements. Prepaid expenses are equally offset by a fund balance classification indicating they are "*non-spendable*".

Capital Assets

Capital assets are defined by the School as assets with an initial individual cost exceeding \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or an estimated historical cost if purchased or constructed. Donated capital assets are recorded at their estimated fair market value on the date of donation. Costs of normal repair or maintenance that do not add value or materially extend asset life are not capitalized. Non-depreciable assets include construction in progress. Depreciation on all depreciable capital assets is provided on the straight-line basis over the following estimated useful lives:

<u>Capital Asset Type</u>	<u>Years</u>
Buildings and improvements	3 - 39 years
Computer hardware	5 - 10 years
Equipment	5 - 15 years
Furniture and fixtures	3 - 10 years
Leasehold improvements	3 - 39 years
Vehicles	5 - 15 years

NEVADA CHARTER ACADEMIES, DBA AMPLUS ACADEMY
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2026

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Accrued Salaries and Benefits

Employee compensation earned but not paid as of June 30, 2026, is accrued as a liability and recognized as expense. The School also provides compensated absences that may accumulate and be carried forward. A liability is recognized when accumulated unused leave is attributable to services already rendered and is more likely than not to be used or otherwise paid. Based on the School's leave policies, historical usage and forfeiture patterns, and other relevant factors, a liability of approximately \$212,000 for accumulated unused leave was recognized at June 30, 2026.

Long-Term Bond Obligations

Bonds payable are reported net of the applicable bond premium or discounts. Bond premiums and discounts are amortized over the life of the bonds using the straight-line method. Bond issuance costs are immediately expensed in the government-wide financial statements. In the fund financial statements, the face amount of debt issued is recorded as other financing sources. Premiums received on debt issuances are reported as other financing sources, while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures. Corresponding interest expenses are expensed as incurred.

Deferred Outflows and Inflows of Resources

In addition to assets, a separate section is reported for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. The changes in proportion and differences between employer contributions and the proportionate share of contributions as well as contributions made after the measurement period for pensions qualify for reporting in this category.

In addition to liabilities, a separate section is reported for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. Differences between expected and actual experience and between projected and actual investment earnings on pension plan investments qualify for reporting in this category.

Defined Benefit Pension Plan

For purposes of measuring the net pension liability, deferred outflows of resources, deferred inflows of resources and pension expense, information about the fiduciary net position of the Public Employees' Retirement System of Nevada (PERS) and additions to/deductions from PERS's fiduciary net position have been determined on the same basis as they are reported by PERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. As of June 30, 2026, the School reported contractually required payables of approximately \$292,000 to the pension plan.

NEVADA CHARTER ACADEMIES, DBA AMPLUS ACADEMY
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2026

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Net position and Fund balance

In the government-wide financial statements, net position is classified into three components:

Invested in Capital Assets, Net of Related Debt: This is the component of net position that reports the difference between the capital assets less both the accumulated depreciation and the outstanding balance of debt, excluding unexpended proceeds, that is directly attributable to the acquisition, construction, or improvement of those assets.

Restricted Net Position: This is the component of net position that reports the constraints placed on the use of assets by constitutional provisions, enabling legislation, or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws and regulations of other governments.

Unrestricted Net Position: All other assets that do not meet the definition of “invested in capital assets, net of related debt” or “restricted net position”.

In the fund financial statements, the classifications of fund balance represent amounts that are not subject to appropriation or are legally segregated for a specific purpose, and are classified into five components:

Nonspendable fund balance: These items are legally or contractually required to be maintained intact and are not in a spendable form, such as prepaid expenses.

Restricted fund balance: These amounts are restricted for use toward a specific purpose by constitutional provisions, enabling legislation, or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

Committed fund balance: These amounts can only be used for specific purposes as set forth by the School’s Board. The Board must take formal action, prior to the end of the reporting period, in order to establish an ending fund balance commitment for any specific purpose. Formal Board action is also required to modify or rescind an established commitment.

Assigned fund balance: Assignments are neither restrictions nor commitments, and represent the School’s intent to use funds for a specific purpose. These assignments, however, are not legally binding and are meant to reflect intended future use of the School’s ending fund balance. The School’s Board and Management have the responsibility of assigning amounts of ending fund balance.

Unassigned fund balance: The residual classification for the General Fund that is available to spend.

When an expenditure is incurred, and both restricted and unrestricted resources are available, the portion of the fund balance that was restricted for purposes shall be reduced first. If no restricted resources exist, then the unrestricted fund balance shall be reduced. Furthermore, when an expenditure is incurred for purposes which amounts of committed, assigned, or unassigned are considered to have been spent, and any of these unrestricted fund balance classifications could be used, they are considered spent in the above order.

NEVADA CHARTER ACADEMIES, DBA AMPLUS ACADEMY
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2026

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates, assumptions, and judgments that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Recent Accounting Pronouncements

During fiscal year 2026, the School implemented GASB Statement No. 103, *Financial Reporting Model Improvements*. This Statement revised requirements related to management's discussion and analysis, unusual or infrequent items, and budgetary comparison information. Implementation of this Statement affected the presentation of certain financial information but did not affect the School's reported net position or change in net position.

The School also implemented GASB Statement No. 104, *Disclosure of Certain Capital Assets*. This Statement requires separate disclosure of certain intangible capital assets, including lease assets, and establishes additional disclosure requirements for capital assets held for sale. The adoption of this guidance did not have a material effect on these financial statements.

During fiscal year 2026, the School early implemented GASB Statement No. 105, *Subsequent Events*. The Statement establishes requirements for identifying and reporting recognized and non-recognized subsequent events and requires disclosure of the date through which subsequent events have been evaluated. Implementation of the Statement did not have a significant effect on the School's financial statements because the School's existing subsequent-event evaluation and disclosure practices were substantially consistent with its requirements.

NOTE 3 – CONCENTRATION OF CREDIT RISK

The School's cash is categorized in three categories of credit risk:

Category 1: Insured or collateralized with securities held by entity or by its agent in the School's name

Category 2: Collateralized with securities held by the pledging financial institution's trust department or agent in the School's name.

Category 3: Uncollateralized.

The statewide program is centralized and coordinated by the Office of the State Treasurer. Under the pool, participating financial institutions are required to maintain collateral securities having a fair market value that is at least 102% of the amount of the aggregate uninsured ledger balances of public money held by the depository. State and local agency participation is voluntary. Financial institutions that participate require a signed collateral security agreement and approval by the State Treasurer. The School maintains bank accounts in Nevada State Bank, which is a participating banking institution and the School has joined the statewide collateral pool.

The cash held by the financial institution is insured up to the Federal Deposit Insurance Corporation (FDIC) insurance limits of \$250,000. At June 30, 2026, the School's cash deposits were fully insured with no uncollateralized portions. Custodial credit risk is the risk that the School may not be able to recover the value of the deposits that are in the possession of an outside party. The School does not have a formal policy for custodial credit risk.

NEVADA CHARTER ACADEMIES, DBA AMPLUS ACADEMY
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2026

NOTE 4 – CAPITAL ASSETS

A summary of changes in capital assets from governmental activities for the year ended June 30, 2026 is as follows:

	Balance June 30, 2025	Additions	Deletions	Transfers	Balance June 30, 2026
Cost of nondepreciable capital assets:					
Construction in process	\$ 805,989	\$ 770,312	\$ -	\$ (7,000)	\$ 1,569,301
Cost of depreciable capital assets:					
Buildings	43,627,402	-	-	-	43,627,402
Computer hardware	1,548,147	-	-	-	1,548,147
Furniture and fixtures	1,448,659	129,865	-	-	1,578,524
Improvements	2,384,875	141,591	-	7,000	2,533,466
Equipment	350,106	-	-	-	350,106
Vehicles	1,633,462	510,227	-	-	2,143,689
Total	50,992,651	781,683	-	7,000	51,781,334
Accumulated depreciation					
Buildings	(4,688,071)	(1,388,217)	-	-	(6,076,288)
Computer hardware	(864,264)	(231,809)	-	-	(1,096,073)
Furniture and fixtures	(656,786)	(242,802)	-	-	(899,588)
Improvements	(775,648)	(184,362)	-	-	(960,010)
Equipment	(275,114)	(45,694)	-	-	(320,808)
Vehicles	(141,572)	(208,947)	-	-	(350,519)
Total	(7,401,455)	(2,301,831)	-	-	(9,703,286)
	\$ 43,591,196	\$ (1,520,148)	\$ -	\$ 7,000	\$ 42,078,048

Depreciation expense was not charged to activities as the School considers its assets to impact multiple activities and allocation is not practical.

NOTE 5 – LEASES

The School has entered into various non-cancelable lease agreements for office equipment and portables. The agreements included terms that range from 28 to 60 months and monthly payments ranging from \$1,245 to \$12,460.

At the time of the initial measurement, there were no stated interest rates specified in the School's various non-cancelable lease agreements; therefore, the School used incremental interest rates ranging from 2% to 3.99% based on economic conditions upon implementation.

NEVADA CHARTER ACADEMIES, DBA AMPLUS ACADEMY
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2026

NOTE 5 – LEASES (Continued)

A summary of changes in capital assets from governmental activities for the year ended June 30, 2026 is as follows:

	Balance June 30, 2025	Additions	Deletions	Balance June 30, 2026
Intangible lease asset - equipment	\$ 214,917	\$ 67,628	\$ -	\$ 282,545
Intangible lease asset - portables	-	471,402	-	471,402
	<u>214,917</u>	<u>539,030</u>	<u>-</u>	<u>753,947</u>
Accumulated amortization - equipment	(141,597)	(30,550)	-	(172,147)
Accumulated amortization - portables	(30,494)	(67,343)	-	(97,837)
	<u>(172,091)</u>	<u>(97,893)</u>	<u>-</u>	<u>(269,984)</u>
	<u>\$ 42,826</u>	<u>\$ 441,137</u>	<u>\$ -</u>	<u>\$ 483,963</u>

A summary of the School's lease obligation activity for the year ended June 30, 2026 is as follows:

Lease	Beginning Balance	Additions	Liability Reduction	Ending Balance	Principal Due within One Year	Interest Due within One Year
Equipment	\$ 59,639	\$ 67,628	\$ (29,947)	\$ 97,320	\$ 32,174	\$ 15,670
Portables	-	334,149	(46,037)	288,112	141,467	8,053
	<u>\$ 59,639</u>	<u>\$ 401,777</u>	<u>\$ (75,984)</u>	<u>\$ 385,432</u>	<u>\$ 173,641</u>	<u>\$ 23,723</u>

Annual requirements to amortize lease obligations and related interest are as follows:

Year Ending June 30,	Principal	Interest
2027	\$ 173,641	\$ 23,723
2028	183,114	8,767
2029	14,053	889
2030	14,624	318

NOTE 6 – LONG-TERM BOND OBLIGATIONS

The School is party to a number of education revenue bonds issued by the Public Finance Authority to finance the acquisition and/or construction of certain of the School's campus facilities. The bonds are secured by a pledge of the School's gross revenues to cover any outstanding principal and interest obligations.

NEVADA CHARTER ACADEMIES, DBA AMPLUS ACADEMY
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2026

NOTE 6 – LONG-TERM BOND OBLIGATIONS (Continued)

The education revenue bonds issued in current and prior years and reported as liabilities in the School's governmental activities are as follows:

Series	Date Issued	Date of Final Maturity	Original Issue Amount	Interest Rates
2017A	12/5/2017	7/15/2052	\$29,575,000	4.20% - 5.375%
2019A	12/10/2019	7/15/2054	17,595,000	4.00% - 5.00%

The 2017 bond series funds were used to finance the Durango Campus Project and the 2019 bond series funds were used to finance the Rainbow Campus Project.

A summary of the School's education revenue bond obligation activity for the year ended June 30, 2026 is as follows:

Series	Beginning		Payments	Ending Balance	Principal Due	Interest Due
	Balance	Additions			within One Year	within One Year
2017A	\$ 28,935,000	\$ -	\$ (340,000)	\$ 28,595,000	\$ 390,000	\$ 1,501,305
2019A	17,115,000	-	(270,000)	16,845,000	280,000	830,350
	<u>\$ 46,050,000</u>	<u>\$ -</u>	<u>\$ (610,000)</u>	<u>\$ 45,440,000</u>	<u>\$ 670,000</u>	<u>\$ 2,331,655</u>

The School's debt service requirements for maturities of the educational revenue bonds are as follows:

Year Ended June 30:	Principal	Interest	Total Debt Service
2027	670,000	2,331,655	3,001,655
2028	735,000	2,302,920	3,037,920
2029	810,000	2,269,034	3,079,034
2030	885,000	2,229,288	3,114,288
2031	955,000	2,186,066	3,141,066
2032-2036	5,545,000	10,139,594	15,684,594
2037-2041	7,110,000	8,541,925	15,651,925
2042-2046	9,170,000	6,438,600	15,608,600
2047-2051	11,845,000	3,716,938	15,561,938
2052-2056	7,715,000	709,362	8,424,362

NEVADA CHARTER ACADEMIES, DBA AMPLUS ACADEMY
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2026

NOTE 7 – DEFINED BENEFITS PENSION PLAN

Plan Description

The School is a public employer participating in the Public Employees Retirement System of the State of Nevada (PERS), a defined benefit cost-sharing multiple-employer program, and all employees considered to be full-time equivalents (FTE) of 50% or more are covered under the system.

The System is administered to provide a reasonable base income to qualified employees who have been employed by a public employer and whose earnings capacities have been removed or substantially impaired by age or disability.

Benefits

Benefits, as required by the Nevada Revised Statutes (NRS or statute), are determined by the number of years of accredited service at the time of retirement and the member's highest average compensation in any 36 consecutive months, with special provisions for members entering the System on or after January 1, 2010 and July 1, 2015. Benefit payments to which participants or their beneficiaries may be entitled under the plan include pension benefits, disability benefits and survivor benefits.

Monthly benefit allowances for members are computed at 2.50% of average compensation for each accredited year of service prior to July 1, 2001. For service earned on and after July 1, 2001, this factor is 2.67% of average compensation. For plan members entering the System on or after January 1, 2010, there is a 2.50% service time factor and for members entering the System on or after July 1, 2015, there is a 2.25% factor. The System offers several alternatives to the unmodified service retirement allowance which, in general, allows the retired employee to accept a reduced service retirement allowance payable monthly during his or her lifetime and various optional monthly payments to a named beneficiary after his or her death. Post-retirement increases are provided by authority of NRS 286.575-.579

Vesting

Members entering the System prior to January 1, 2010 are eligible for retirement at age 65 with five years of service, at age 60 with 10 years of service, or at any age with 30 years of service. Members entering the System on or after January 1, 2010 are eligible for retirement at age 65 with five years of service, at age 62 with 10 years of service, or any age with 30 years of service. Members entering the System on or after July 1, 2015 are eligible for retirement at age 65 with five years of service, at age 62 with 10 years of service, or at age 55 with 30 years of service, or at any age with 33 1/3 years of service.

The normal ceiling limitation on monthly benefits allowances is 75% of average compensation. However, a member who has an effective date of membership before July 1, 1985, is entitled to a benefit of up to 90% of average compensation. Members become fully vested as to benefits upon completion of five years of service.

Contributions

The authority for establishing and amending the obligation to make contributions and member contribution rates is set by statute. New hires, in agencies which did not elect the Employer-Pay Contribution (EPC) plan prior to July 1, 1983, have the option of selecting one of two contribution plans. One plan provides for matching employee and employer contributions, while the other plan provides for employer-pay contributions only.

NEVADA CHARTER ACADEMIES, DBA AMPLUS ACADEMY
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2026

NOTE 7 – DEFINED BENEFITS PENSION PLAN (Continued)

Contributions (Continued)

Under the matching Employee/Employer Contribution plan a member may, upon termination of service for which contribution is required, withdraw employee contributions which have been credited to their account. All membership rights and active service credit in the System are canceled upon withdrawal of contributions from the member's account. If EPC was elected, the member cannot convert to the Employee/Employer Contribution plan and cannot withdraw these contributions.

The System's basic funding policy provides for periodic contributions at a level pattern of cost as a percentage of salary throughout an employee's working lifetime in order to accumulate sufficient assets to pay benefits when due. Although the System receives an actuarial valuation on an annual basis indicating the contribution rates required to fund the System on an actuarial reserve basis, contributions actually made are in accordance with the required rates established by the Nevada Legislature. These statutory rates are increased/decreased pursuant to NRS 286.421 and 286.450.

The actuarial funding method used is the Entry Age Normal Cost Method. It is intended to meet the funding objective and results in a relatively level long-term contribution requirement as a percentage of salary. For the year ended June 30, 2025, the statutory Employer/Employee matching rate was 17.50% while the employer-pay contribution rate was 33.50%.

Investment Policy

The System's policies which determine the investment portfolio target asset allocation are established by the Retirement Board. The asset allocation is reviewed annually and is designed to meet the future risk and return needs of the System.

The following was the Retirement Board's adopted policy target asset allocation as of June 30, 2025:

<u>Asset Class</u>	<u>Target Allocation</u>	Long-term Geometric Expected Real
		<u>Rate of Return*</u>
Domestic equity	42%	5.50%
International equity	18%	5.50%
Domestic fixed income	28%	2.25%
Private markets	12%	6.65%
Short-term investments	12%	0.50%

*As of June 30, 2025, PERS' long-term inflation assumption was 2.50%.

NEVADA CHARTER ACADEMIES, DBA AMPLUS ACADEMY
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2026

NOTE 7 – DEFINED BENEFITS PENSION PLAN (Continued)

Discount Rate and Pension Liability Discount Rate Sensitivity

The following presents the net pension liability of the PERS as of June 30, 2025, using the discount rate of 7.25%, as well as what the PERS net pension liability would be if it were calculated using a discount rate that is one percentage point lower at 6.25% or one percentage point higher at 8.25% than the current rate:

	1% Decrease in Discount Rate (6.25%)	Discount Rate (7.25%)	1% Increase in Discount Rate (8.25%)
Net pension liability	33,557,854	19,945,208	8,715,707

Actuarial Assumptions

The System's net pension liability was measured as of June 30, 2025 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The total pension liability was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation rate	2.50%
Productivity pay increase	0.50%
Projected salary increases	4.20% to 9.10%, depending on service Rates include inflation and productivity increases
Investment rate of return	7.25%
Other assumptions	Same as those used in the June 30, 2025 funding actuarial valuation

The actuarial assumptions used in the June 30, 2025 valuation were based on the results of the experience study completed for the period of July 1, 2016 through June 30, 2020. The discount rate used to measure the total pension liability was 7.25% as of June 30, 2025. The projection of cash flows used to determine the discount rate assumed plan contributions will be made in amounts consistent with statutory provisions and recognizing the plan's current funding policy and cost-sharing mechanism between employers and members. For this purpose, all contributions that are intended to fund benefits for all plan members and their beneficiaries are included, except the projected contributions that are intended to fund the service costs for future plan members and their beneficiaries are not included. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability as of June 30, 2025.

Pension Liabilities, Pension Expense, and Related Deferred Inflows and Outflows of Resources

At June 30, 2026, the School reported a liability of \$19,945,208 for its proportionate share of the net pension liability. At June 30, 2025, the School's proportion was 0.11606%. The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was based on an actuarial valuation as of that date. Each employer's proportion of the net pension liability is based on their combined employer and member contributions relative to the total combined employer and member contributions for all employers for the period ended June 30, 2025, actuarially determined.

NEVADA CHARTER ACADEMIES, DBA AMPLUS ACADEMY
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2026

NOTE 7 – DEFINED BENEFITS PENSION PLAN (Continued)

Pension Liabilities, Pension Expense, and Related Deferred Inflows and Outflows of Resources

At June 30, 2026, the School reported deferred outflows and inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 4,796,873	\$ -
Change in assumptions	720,803	-
Net difference between projected and actual investment earnings on pension plan investments	-	2,897,790
Changes in proportion and differences between employer contributions and proportionate share of contributions	2,232,544	62,385
Contributions subsequent to the measurement date	2,287,841	-
	<u>\$ 10,038,061</u>	<u>\$ 2,960,175</u>

Amounts reported as deferred outflows and deferred inflows of resources, without regard to the contributions subsequent to the measurement date, related to pensions will be recognized in pension expense as follows for the years ended June 30:

2027	\$ 2,453,063
2028	(1,937)
2029	(203,190)
2030	139,260
2031	232,690

The net difference between projected and actual investment earnings on pension plan investments will be recognized over five years, all the other above deferred outflow and deferred inflows will be recognized over the average expected remaining service lives, which was 5.68 years for the measurement period ending June 30, 2025.

Other Information

Additional information supporting the Schedule of Employer Allocations and the Schedule of Pension Amounts by Employer is located in the PERS Comprehensive Annual Financial Report (CAFR) available on the PERS website at www.nvpers.org under Quick Links – Publications. That report may also be obtained by writing to Public Employees Retirement System of Nevada, 693 West Nye Lane, Carson City, Nevada 89703 or by calling 775-687-4200.

NEVADA CHARTER ACADEMIES, DBA AMPLUS ACADEMY
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2026

NOTE 8 – NET POSITION RECONCILIATION FOR GASB 68

The following reconciles the net position from the government-wide financial statements to an adjusted net position, which excludes balances directly related to GASB 68 pension reporting requirements, as of June 30, 2026:

Net position including GASB 68 adjustment	\$ (2,929,115)
Add: net pension liability	19,945,208
Add: deferred inflows of resources	2,960,175
Less: deferred outflows of resources	<u>(10,038,061)</u>
Net position without GASB 68 adjustment	<u><u>\$ 9,938,207</u></u>

NOTE 9 – SUBSEQUENT EVENTS

Subsequent events have been evaluated through October 26, 2026, which is the date the financial statements were available to be issued. No additional events were identified that would require additional disclosure.

SUPPLEMENTARY INFORMATION

Nevada Charter Academies, dba Amplus Academy
Budget Comparison Schedule
General Fund - Modified Accrual
For the Fiscal Year Ended June 30, 2026

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Variance – Original to Final</u>	<u>Actual Results</u>	<u>Variance – Final to Actual</u>
REVENUE					
Local revenue sources	\$ 1,196,000	\$ 3,561,602	\$ 2,365,602	\$ 1,728,201	\$ (1,833,401)
State program revenues	26,033,291	26,400,926	367,635	26,431,182	30,256
Federal Program revenues	<u>323,141</u>	<u>311,921</u>	<u>(11,220)</u>	<u>291,431</u>	<u>(20,490)</u>
Total revenue	<u>27,552,432</u>	<u>30,274,449</u>	<u>2,722,017</u>	<u>28,450,814</u>	<u>(1,823,635)</u>
EXPENDITURES					
Instruction	<u>12,526,437</u>	<u>13,006,747</u>	<u>480,310</u>	<u>12,742,249</u>	<u>(264,498)</u>
Support Services:					
Student support	1,770,043	1,412,795	(357,248)	1,202,838	(209,957)
Instruction Support	961,567	1,136,837	175,270	1,059,665	(77,172)
General administration	830,473	854,135	23,662	998,087	143,952
School administration	2,768,522	2,817,405	48,883	2,846,540	29,135
Central services	2,016,241	2,658,873	642,632	2,226,870	(432,003)
Operations and maintenance	1,915,444	2,374,746	459,302	2,048,295	(326,451)
Student Transportation	<u>535,000</u>	<u>1,085,227</u>	<u>550,227</u>	<u>599,014</u>	<u>(486,213)</u>
Total support services	<u>10,797,290</u>	<u>12,340,018</u>	<u>1,542,728</u>	<u>10,981,309</u>	<u>(1,358,709)</u>
Capital outlay	<u>18,000</u>	<u>1,446,768</u>	<u>1,428,768</u>	<u>1,689,248</u>	<u>242,480</u>
Debt service	<u>-</u>	<u>3,079,845</u>	<u>3,079,845</u>	<u>3,052,186</u>	<u>(27,659)</u>
Total expenditures	<u>23,341,727</u>	<u>29,873,378</u>	<u>6,531,651</u>	<u>28,464,992</u>	<u>(1,408,386)</u>
Excess (deficiency) of revenue over expenditures	4,210,705	401,071	(3,809,634)	(14,178)	(415,249)
OTHER SOURCES (USES)					
Employee retention credit	-	-	-	2,371,602	2,371,602
Transfers	<u>(1,358,639)</u>	<u>-</u>	<u>1,358,639</u>	<u>-</u>	<u>-</u>
Net change in fund balances	2,852,066	401,071	(2,450,995)	2,357,424	1,956,353
FUND BALANCE, beginning	<u>11,008,097</u>	<u>10,853,156</u>	<u>(154,941)</u>	<u>10,853,156</u>	<u>-</u>
FUND BALANCE, ending	<u>\$ 13,860,163</u>	<u>\$ 11,254,227</u>	<u>\$ (2,605,936)</u>	<u>\$ 13,210,580</u>	<u>\$ 1,956,353</u>

See independent auditor's report

NEVADA CHARTER ACADEMIES, DBA AMPLUS ACADEMY
NOTES TO THE BUDGET COMPARISON SCHEDULE
JUNE 30, 2026

NOTE 1 – BUDGETARY INFORMATION

The School adopts an annual budget for its governmental funds in accordance with applicable Nevada statutes and regulations. The budgetary comparison schedule is presented on the modified accrual basis of accounting, consistent with the basis used for the School's governmental fund financial statements.

For purposes of the budgetary comparison schedule, the original budget represents the final budget initially adopted by the School's governing body, and the final budget represents the original budget as subsequently amended through the end of the fiscal year. Nevada law permits budget appropriations to be amended, augmented, and transferred under specified circumstances.

The School may include a contingency appropriation in its budget. Expenditures are not made directly from the contingency account; amounts may instead be transferred to other budgetary functions or funds in accordance with applicable Nevada requirements.

NOTE 2 – SIGNIFICANT BUDGET VARIANCES

Original Budget to Final Budget

Variances from the Original Budget to the Final Budget include changes in a reduction in enrollment of 132 kids from the original projection, updates for changes in state grant allocations and new grants previously mentioned, additions of the employee retention credit revenue and related fee, and adjustments for changes to portables, bus capital outlays, staffing changes related to the AB398 grants, and the reduction in new debt that was delayed until FY27.

Final Budget to Actual Results

Actual results for FY26 resulted in mostly favorable variances at the function level as a result of conservative budgeting practices. Budget vs actuals were monitored closely on a monthly basis throughout the year.

See independent auditor's report

Nevada Charter Academies, dba Amplus Academy
Supplemental Pension Information
For the Fiscal Year Ended June 30, 2026

Measurement date of June 30:	Proportion of the net pension liability	Proportionate share of the net pension liability	Covered- employee payroll	Proportionate share of the net pension liability as a percentage of its covered-employee payroll	Plan fiduciary net position as a percentage of the total pension liability
2016	0.02794%	\$ 3,760,303	\$ 1,656,883	227.0%	72.2%
2017	0.05095%	6,776,193	3,314,989	204.4%	74.4%
2018	0.05067%	6,910,165	3,353,443	206.1%	75.2%
2019	0.04912%	6,698,636	3,296,637	203.2%	76.5%
2020	0.05536%	7,710,477	3,940,061	195.7%	77.0%
2021	0.09064%	8,266,160	6,417,260	128.8%	86.5%
2022	0.11002%	19,863,565	8,076,368	245.9%	75.1%
2023	0.11078%	20,221,149	8,628,360	234.4%	76.2%
2024	0.11657%	21,061,669	9,959,722	211.5%	78.1%
2025	0.11606%	19,945,208	11,222,235	177.7%	80.5%

See independent auditor's report

Nevada Charter Academies, dba Amplus Academy
Supplemental Contribution Schedule
For the Fiscal Year Ended June 30, 2026

Fiscal year ended June 30:	Contractually required contribution	Contributions in relation to the contractually required contribution	Contribution deficiency (excess)	School's covered- employee payroll	Contributions as a percentage of covered-employee payroll
2017	\$ 473,829	\$ 473,829	\$ -	\$ 3,314,989	14.3%
2018	406,619	406,619	-	3,353,443	12.1%
2019	521,966	521,966	-	3,296,637	15.8%
2020	551,690	551,690	-	3,940,061	14.0%
2021	959,692	959,692	-	6,417,260	15.0%
2022	1,214,095	1,214,095	-	8,076,368	15.0%
2023	1,289,958	1,289,958	-	8,628,360	15.0%
2024	1,688,978	1,688,978	-	9,959,722	17.0%
2025	1,930,934	1,930,934	-	11,222,235	17.2%
2026	2,287,841	2,287,841	-	12,093,789	18.9%

See independent auditor's report

COMPLIANCE SECTION



INDEPENDENT AUDITOR'S 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*

To the School Board
Nevada Charter Academies, dba Amplus Academy
Las Vegas, Nevada

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Nevada Charter Academies, dba Amplus Academy (the School) as of and for the year ended June 30, 2026, and the related notes to the financial statements, which collectively comprise the School's basic financial statements, and have issued our report thereon dated October 26, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the School's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, we do not express an opinion on the effectiveness of the School's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Velez & Hardy

Las Vegas, Nevada
October 26, 2026

**NEVADA CHARTER ACADEMIES, DBA AMPLUS ACADEMY
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2026**

No reportable findings were identified.

October 26, 2026

To the Governing Board and Management

Nevada Charter Academies dba Amplus Academy
8377 W Patrick Lane
Las Vegas, NV 89113

We have audited the financial statements of the governmental activities and each major fund of Nevada Charter Academies dba Amplus Academy (the School) for the year ended June 30, 2026. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 2, 2026. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the School are described in Note 2 to the financial statements. No material new accounting policies were adopted and the application of existing policies was not changed during the fiscal year ended June 30, 2026. We noted no transactions entered into by the School during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 26, 2025.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the School's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the School's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

In planning and performing our audit of the financial statements of the governmental activities and each major fund of the School as of and for the year ended June 30, 2026, in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, we considered the School's system of internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, we do not express an opinion on the effectiveness of the School's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Other Matters

We applied certain limited procedures to the Management's Discussion and Analysis, the Budget Comparison Schedule, and the supplement pension schedules, which are required supplementary information (RSI) that supplement the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the Financial Statement Audit Results Summary and the Schedule of Financial Performance, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the information and use of the governing board and management of Nevada Charter Academies dba Amplus Academy and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Velez & Hardy

Coversheet

Discussion and possible action to approve a Campus Cleaning Service Agreement between Nevada Charter Academies d/b/a Amplus Academy and La Bamba Cleaning Services LLC for janitorial services at the Durango and Rainbow campuses from November 2, 2026 through May 1, 2027, at a per-visit rate of \$480 (Durango) and \$280 (Rainbow), with an estimated total contract value not to exceed \$90,000, and to authorize the Chief Executive Officer to execute the agreement.(For possible action)

Section: IX. New Business (Discussion and possible action)
Item: B. Discussion and possible action to approve a Campus Cleaning Service Agreement between Nevada Charter Academies d/b/a Amplus Academy and La Bamba Cleaning Services LLC for janitorial services at the Durango and Rainbow campuses from November 2, 2026 through May 1, 2027, at a per-visit rate of \$480 (Durango) and \$280 (Rainbow), with an estimated total contract value not to exceed \$90,000, and to authorize the Chief Executive Officer to execute the agreement.(For possible action)

Purpose: Vote

Submitted by: Rachelle Hulet

Related Material:

1. La_Bamba_Amplus Janitorial Proposal.pdf
2. Blumont Janitorial Proposal Durango and Rainbow Campuses Oct 2026.pdf
3. JanPro Janitorial Amplus Academy Proposal.pdf

BACKGROUND:

This memo summarizes our evaluation and justification for selecting La Bamba over larger corporate competitors. Switching to a local partner aligns with our goals to lower operating costs, minimize contract risk, and secure responsive service.

Vendors we considered:

1. La Bamba 3,800 month, 6 month term, no auto renewal requires written extension
2. BluMont Building \$4,513 month, 14 month term, auto renews annually
3. Jan-Pro Cleaning \$6,450 month 12 month term w/ 3% increase

For several months, operational leadership attempted to address quality issues with the current cleaning vendor with minimal improvement. Urgency peaked when a crew member left an exterior door propped open, allowing a trespasser to enter the building around 1:15 a.m. before triggering the alarm and fleeing. Given the severity of this oversight, we issued a 30-day notice of cancellation, necessitating the urgent review and approval of a replacement vendor.

Clear Pricing & Direct Savings: Unlike traditional enterprise providers whose rates are inflated by corporate overhead and hidden fees, La Bamba offers straightforward, competitive pricing from day one. By partnering with them, we benefit from:

- Lower Operational Costs: Lean operations translate directly into lower monthly service rates.
- Transparent Billing: Predictable expenses without surprise surcharges or ancillary fees.

- Immediate Value: Meaningful cost reductions without compromising service quality or standards.

Agile, Responsive Service: Rather than forcing us into rigid service templates or automated support channels, La Bamba adapts directly to our day-to-day needs:

- Tailored Scope: Willingness to customize service terms and priorities to fit our facility's specific schedule.
- Direct Communication: Immediate access to leadership rather than navigating call centers or support tickets.
- Prompt Adaptability: Ability to adjust cleaning schedules and requests quickly without waiting on corporate approvals.

Flexible Terms & Lower Risk: A major drawback of prior vendors was their requirement for long-term contract lock-ins and hefty cancellation penalties. La Bamba minimizes our operational risk through:

- Shorter Commitments: A flexible initial term allowing us to regularly evaluate performance and quality.
- Minimal Long-Term Liability: Freedom to adjust our engagement as facility needs evolve without steep penalties.
- Accountability-Driven Partnership: A continuous focus on maintaining high standards to earn our ongoing trust.

RECOMMENDATION:

I move to approve the janitorial contract with La Bamba as presented, not to exceed \$90,000 for the contract term.

LA BAMBA CLEANING SERVICES LLC

Campus Cleaning Service Agreement

Client: Nevada Charter Academies d/b/a Amplus Academy

Attention: Craig Jex, Director of Operations

Service locations:

Durango campus: 8377 W. Patrick Lane, Las Vegas, NV 89113

Rainbow campus: 7077 W. Patrick Lane, Las Vegas, NV 89113

1 Parties and contract term

This Agreement is between La Bamba Cleaning Services LLC, a Nevada limited-liability company ("Contractor") and Nevada Charter Academies, a Nevada nonprofit corporation, doing business as Amplus Academy, a public charter school sponsored by the State Public Charter School Authority ("Client"). The six-month service term begins November 2, 2026 and ends May 1, 2027. There is no automatic renewal. Any extension requires a written agreement signed by both parties. This Agreement becomes binding when signed by both parties and, if Client's purchasing policy or bylaws so require, upon approval or ratification by Client's Governing Board.

Contractor acknowledges that Client is a public charter school, that this Agreement and Contractor's invoices and related records are public records subject to NRS Chapter 239, and that nothing in this Agreement waives any immunity, limitation of liability or other protection available to Client under Nevada law.

2 Schedule and school calendar

Contractor will provide five evening visits per week at each campus, Monday through Friday, subject to Client's school calendar. The first service visit is Monday, November 2, 2026. Access and cleaning are permitted between 4:00 p.m. and 11:00 p.m.; all work and departure must be completed by 11:00 p.m. This is an access window, not a requirement to work seven hours per visit.

Client will provide the school calendar and communicate holidays, breaks, closures and access changes in advance whenever possible. Visits are not required or billed on school-closure dates unless Client requests and authorizes service in writing. Schedule changes will be coordinated with Contractor through Client's designated representative, Craig Jex, Director of Operations, or his designee (the "Facilities Contact").

Contractor acknowledges that students, staff and visitors may be present on campus during the access window for after-school activities, athletics and events. Contractor's personnel shall confine their work to the areas described in Section 5 and the corridors and stairways needed to reach them, and shall not enter classrooms, offices or other areas unless directed by the Facilities Contact.

3 Rates and monthly payment

Campus	Per completed visit	Five visits per week
Durango	\$480.00	\$2,400.00
Rainbow	\$280.00	\$1,400.00
Both campuses	\$760.00	\$3,800.00

Weekly amounts assume five completed visits at each campus. They are not fixed monthly charges. Contractor will issue an invoice on the last day of each month, itemizing the dates and visits actually performed at each campus. **Payment terms: Net 20. Payment is due within twenty (20) calendar days from the invoice date.**

The rates above are the only compensation payable under this Agreement; there are no minimum monthly charges, fuel surcharges, administrative fees or other charges. Contractor is responsible for all taxes, wages, benefits and withholdings for its personnel. If Client notifies Contractor in writing that a visit was not performed, or was performed in a materially deficient manner, and Contractor does not correct the deficiency within two business days, Client may withhold or credit the per-visit charge for that visit.

4 Included work and additional services

The included cleaning work and campus inventory appear in Section 5. At each visit, Contractor will also perform one small additional cleaning detail based on observed needs and within the scheduled service time. Larger projects, deep cleaning or work outside the agreed scope require a separate quote and Client's written approval before work begins. Any scope or rate change must be agreed upon in writing by both parties.

5 Work included with every visit

Restrooms: clean and disinfect toilets, sinks, faucets and touch surfaces; clean mirrors, dispensers and small surfaces; empty trash; sweep and mop floors; replenish hand soap, toilet paper and paper towels using Client-provided supplies.

Drinking fountains: clean bowls, spouts, buttons and exterior surfaces. Clean the bottle-filling station at Durango.

Stairs: sweep and mop steps and landings, and clean handrails.

Durango additional areas: clean two collective circular wash stations and sweep and mop floors in both locker areas. Rainbow locker areas are not included.

Durango elementary and secondary

Restroom area	Toilets	Sinks
First floor staff	5	5
First floor students	24	24
First floor gym men and women combined	4	4
Second floor staff	3	3
Second floor students	24	24
Durango total	60	60

5 Campus inventory continued

Durango additional areas: 2 collective circular wash stations, separate from the 60 sinks; 6 drinking fountains (4 downstairs, 2 upstairs); 1 bottle-filling station downstairs; 2 locker areas; and 2 staircases with 40 steps combined, counted once between floors.

Rainbow elementary

Restroom area	Toilets	Sinks
First floor staff	2	2
First floor students 2 paired sections	16	16
First floor gym men and women combined	4	4
Second floor staff	2	2
Second floor students 1 paired section	8	8
Rainbow total	32	32

Additional areas: 3 drinking fountains (2 downstairs, 1 upstairs) and 1 staircase with 20 steps total, counted once between floors. No locker areas are included.

6 Materials personnel and supervision

Client will provide cleaning materials, consumable supplies and laundering of the cloths used daily. Contractor will provide cleaning labor, training and supervision, and monitor supply levels and report shortages or maintenance concerns. Contractor remains responsible for supervising its personnel and coordinating with Client. Contractor will use Client-provided materials and supplies only for services under this Agreement and will follow the manufacturer's directions and any safety data sheets Client provides. Contractor will not bring chemicals onto campus without the Facilities Contact's prior approval.

7 Access closing procedures and incident reporting

Client will provide required keys, access cards, codes and instructions for authorized areas, locks and alarms. Contractor will safeguard access credentials, use them only for authorized work, and return them when service ends. Contractor will not copy keys or share codes, will maintain a written log of which personnel hold each key or card, and will report any lost or stolen credential to the Facilities Contact within two hours of discovery. Contractor will reimburse Client for the reasonable cost of rekeying or reprogramming access made necessary by a lost, stolen or unreturned credential.

Before leaving each campus, Contractor will verify that doors and access points used by its team are securely closed and locked as instructed, and set alarms when required by Client's instructions. Contractor's personnel shall never prop open, wedge or otherwise defeat the closing or locking of any exterior door, gate or interior security door, including for convenience while moving equipment or taking breaks. Contractor will complete and keep a closing checklist for each visit in a form approved by the Facilities Contact, and will provide those checklists to Client on request.

7 Incident reporting and responsibility continued

Contractor will promptly report damage, unusual conditions, unsecured access points and other incidents to Client. Immediate safety or security concerns will be reported as soon as discovered, by telephone to the Facilities Contact or, if the Facilities Contact cannot be reached, to 911 where appropriate and then to Client's notice email.

Contractor will be responsible for loss or property damage to the extent caused by the negligence or willful misconduct of Contractor or its personnel, including failure to follow agreed closing procedures. Contractor is not responsible for pre-existing damage or for events not caused in whole or in part by Contractor or its personnel. To the fullest extent permitted by law, Contractor will defend, indemnify and hold harmless Client, its Governing Board, officers, employees and agents from and against any claim, loss, damage, liability, cost or expense, including reasonable attorney fees, arising out of or relating to bodily injury, death or property damage to the extent caused by the negligent or wrongful act or omission of Contractor or its personnel, including any failure to secure a campus as required by this Section. This obligation survives termination of this Agreement.

7A Personnel and conduct on campus

(a) Personnel roster. Before any individual performs services on a campus, Contractor will provide the Facilities Contact a written roster listing the individual's full legal name and assigned campus or campuses. Contractor will update the roster before any new individual begins work.

(b) Eligibility and identification. Each individual performing services must be at least 18 years of age, legally authorized to work in the United States, and trained in Contractor's closing procedures and this Agreement's conduct rules. Each individual will wear a Contractor-issued photo identification badge at all times on campus and will sign in and out at each visit in the manner the Facilities Contact directs.

(c) Conduct. While on campus, Contractor's personnel shall not: interact with students except as necessary for safety; photograph or record students, staff or student work; access, remove or disclose any document, record or personal property found on campus; bring or use alcohol, cannabis, illegal drugs, tobacco or vapor products, or any firearm or other weapon; or bring any person who is not on the roster, including family members. Contractor will treat any student information its personnel incidentally observe as confidential.

7A Personnel provisions continued

(d) Removal. Client may, in its sole discretion and without stating a reason, direct that any individual no longer perform services on its campuses, and Contractor will comply immediately. Client may also suspend all services at a campus, without payment for suspended visits, pending investigation of any incident described in Section 9(d).

(e) No subcontracting. Contractor will perform the services with its own employees and will not subcontract any portion of the services or use temporary labor without Client's prior written consent.

(f) Independent contractor. Contractor is an independent contractor. Nothing in this Agreement creates an employment, partnership, joint venture or agency relationship between Client and Contractor or any of Contractor's personnel, and Contractor's personnel are not entitled to any benefit Client provides its employees.

8 Insurance and service concerns

Contractor will maintain, at its own expense, throughout the service term and any extension, the following insurance with insurers authorized to do business in Nevada and rated A- VII or better by A.M. Best:

(a) Commercial general liability insurance on an occurrence form with limits of not less than \$1,000,000 per occurrence and \$2,000,000 general aggregate, including premises and operations, products and completed operations, personal and advertising injury, and contractual liability covering Contractor's obligations under Section 7.

(b) Automobile liability insurance covering all owned, hired and non-owned vehicles used in connection with the services, with a combined single limit of not less than \$1,000,000 per accident.

(c) Workers' compensation insurance as required by Nevada law and employer's liability insurance with limits of not less than \$1,000,000 each accident, each employee for disease, and policy limit for disease. Contractor agrees to maintain coverage for industrial insurance pursuant to chapters 616A to 616D, inclusive, of NRS for all of its personnel for the duration of this Agreement and to provide proof of that coverage to Client before the first visit and upon each renewal.

(d) Commercial crime or fidelity insurance, including employee dishonesty and third-party (client property) coverage, with a limit of not less than \$25,000 per occurrence.

The general liability and automobile liability policies must name Nevada Charter Academies d/b/a Amplus Academy, its Governing Board, officers, employees and agents as additional insureds on a primary and non-contributory basis, and the general liability and workers' compensation policies must include a waiver of subrogation in favor of Client. Contractor will deliver to Client, before the first service visit and before the expiration of any policy, a certificate of insurance and copies of the additional insured and waiver of subrogation endorsements, and will give Client at least 30 days' written notice before any policy is cancelled, non-renewed or materially reduced. Contractor's insurance will not limit Contractor's liability under this Agreement. Failure to maintain the required insurance is a material breach.

Client will promptly communicate service concerns to Contractor at the notice email below; Contractor will review them and coordinate appropriate corrective action within two business days.

9 Ending the agreement and written changes

This Agreement may be ended before May 1, 2027 as follows:

(a) Mutual agreement. The parties may end this Agreement at any time by mutual written agreement.

(b) Without cause on 30 days' notice. Either party may terminate this Agreement for any reason or no reason by giving the other party at least 30 days' written notice. No early-termination fee or other charge applies.

(c) Material breach with 10 business days to cure. Either party may terminate this Agreement if the other party materially breaches it and fails to cure the breach within 10 business days after receiving written notice describing the breach.

(d) Immediate termination by Client. Client may terminate this Agreement, or suspend services at either campus, immediately upon written notice, without opportunity to cure, if:

(1) Contractor's personnel leave any door, gate or access point unsecured, fail to set an alarm as instructed, or prop open any door in violation of Section 7, whether or not an unauthorized entry results;

(2) any of Contractor's personnel engages in theft, dishonesty, harassment, violence, or inappropriate contact or communication with a student;

(3) an individual performs services without the roster required by Section 7A(a);

(4) Contractor fails to maintain the insurance required by Section 8;

(5) Contractor's personnel violate Section 7A(c);

(6) Contractor misses three or more scheduled visits at a campus in any calendar month without Client's prior approval; or

(7) Contractor assigns this Agreement or subcontracts the services without Client's written consent.

(e) Effect of termination. Client remains responsible for payment for services actually performed through the effective date of termination, less any amounts withheld or credited under Section 3 and any damages for which Contractor is responsible under Section 7. Within 24 hours after termination, Contractor will return all keys, access cards and other credentials, and Client may change locks, codes and alarms at Contractor's expense if Contractor fails to do so. Sections 3, 7, 7A(c), 8 (as to occurrences during the term), 9(e) and 10 survive termination.

(f) Written changes. Changes and renewals require written agreement by both parties. This Agreement supersedes inconsistent terms of the October 11, 2026 proposal, including its Sunday-through-Thursday schedule, and is the entire agreement between the parties concerning its subject matter.

10 General terms and acceptance

Nevada law governs this Agreement. Venue for any dispute lies in the state or federal courts located in Clark County, Nevada. In any action to enforce this Agreement, the prevailing party may recover its reasonable attorney fees and costs. The parties consent to signing in counterparts and by electronic signature. Each signatory represents that they are authorized to bind the party they represent.

Contractor will comply with all applicable federal, state and local laws, including laws governing wages and hours, workplace safety, non-discrimination, and the licensing of its business, and will maintain a current Nevada state business license and all required local business licenses throughout the term. Contractor will not discriminate against any employee or applicant, or any student, parent or employee of Client, on any basis prohibited by law. Contractor may not assign this Agreement, in whole or in part, without Client's prior written consent.

Notices under this Agreement must be in writing and delivered by email to the addresses below, with a copy by mail or hand delivery for any notice of breach or termination; notice is effective on the business day it is sent by email. If any provision of this Agreement is held unenforceable, the remainder stays in effect. No waiver of any breach is a waiver of any other breach.

By signing below, both parties accept this Agreement, including the service scope in Section 5.

For Nevada Charter Academies d/b/a Amplus Academy

Signature: _____

Name: Rachelle Hulet

Title: Chief Executive Officer

Date: _____

Client notice email: rhulet@amplus.academy

With a copy to the Facilities Contact: cjex@amplus.academy

For La Bamba Cleaning Services LLC

Signature: /s/ **Leonardo Acevedo**

Name: Leonardo Acevedo

Title: Owner

Date: October 21, 2026

Contractor notice email: labamba.cleaningservices@gmail.com

Telephone: 702-610-4548



BLUMONT

BUILDING SERVICES

LICENSED BONDED INSURED



BLUMONT

BUILDING SERVICES

Dear Amplus Academy,

I have personally reviewed this proposal with Raphael, and we are pleased to present it to Amplus Academy. We are a private company with nearly 80 employees in total. We care deeply about our brand and always strive for excellence. If I can be of further assistance, please contact me. You are in good hands with BluMont. Welcome!



Jake Hamilton
President



QUALITY SERVICE GUARANTEE

Our team of experts are dedicated to ensuring that every partner is completely satisfied. We will continue to work on your facility until you are 100% satisfied—it's that simple. We guarantee that services will be performed as promised at a professional level of quality or the cost of the day's cleaning is on us!

Client References

Jacob Nielson- Center Manager for BioLife
702-670-4168 jacob.nielson@takeda.com

Trent Ashby- Facilities Manager for The Children's Center (School)
801-448-8453 tashby@tccutah.org

Trent Gardner- Maintenance Manager for Washington County, Utah.
435-669-2777 trent.gardner@washco.utah.gov

BLUMONT

BUILDING SERVICES

The BluMont Difference

BluMont stands out from its competitors due to the following:



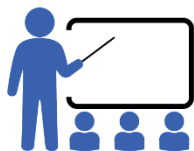
Deep Clean Team: We have developed a specialized deep clean team that performs in-depth tasks to ensure a detailed clean for your facility.



New Top-of-the-Line Equipment: We purchase the best new cleaning equipment & technology to ensure your facility receives the utmost care.



Responsive Account Managers: We respond promptly anytime you need us.



Local & In-House Training and Supervision: We train all of our cleaners in-house. Our supervisors perform regular visits to your facility to ensure quality cleaning.



Scope of Work

CLEANING SCHEDULE

FREQUENCY

General Cleaning

Clean and organize all janitorial areas.	As Needed
Report any abnormal conditions to facility management.	As Needed

Stairwell Cleaning

Disinfect stairwell handrails.	Per Visit
Sweep/vacuum stairs.	Per Visit
Mop stairs.	Per Visit

Restrooms & Locker Rooms

Empty trash & sanitary napkin receptacles and fill them with liners, as needed.	Per Visit
Sweep and mop all hard floors with germicidal floor cleaner.	Per Visit
Refill paper towels, toilet paper, soap, and sanitary toilet napkins.	Per Visit
Shine faucets.	Per Visit
Clean and disinfect sinks and dispensers.	Per Visit
Clean and disinfect partitions and doors.	Per Visit
Clean and disinfect toilets and urinals-inside and out.	Per Visit
Spot clean mirrors and disinfect trash cans.	Per Visit
Clean and disinfect benches in locker rooms.	Per Visit
Dust/wipe down tops of lockers.	Weekly
Clean and disinfect buildup on walls.	As Needed
Replace air fresheners.	As Needed



Facility Service Agreement and Terms

This Janitorial Agreement is made effective as of November 2, 2026, by and between Amplus Academy of 8377 W Patrick Ln, Las Vegas, NV 89113 and 7077 W Patrick Ln, Las Vegas, NV 89113, and BluMont Building Services ("BluMont").

Description of Services

BluMont Building Services ("BluMont") will provide the janitorial services described in this proposal in the section labeled "Scope of Work" at 8377 W Patrick Ln, Las Vegas, NV 89113 on Mondays, Tuesdays, Wednesdays, Thursdays, and Fridays after 5:00 PM PST.

Pricing

Pricing includes all equipment, labor, supervision and chemicals necessary to perform the job as outlined in the section labeled "Scope of Work". Pricing DOES NOT include large or small can liners, paper towels, toilet paper, or hand soap of any kind. The cost breakdown for BluMont's services is described below:

Campus	Season	Visits/Wk.	Monthly Price	Hourly Rate	Months per Year	Annual Price
Durango	Schoolyear	5	\$2,821.00	\$26.00	10	\$28,210.00
Durango	Summer	1	\$677.04	\$26.00	2 (June + July)	\$1,354.08
Rainbow	Schoolyear	5	\$1,692.00	\$26.00	11	\$18,618.60
Rainbow	Summer	1	\$395.00	\$26.00	1 (July)	\$395.00
						GRAND ANNUAL TOTAL: \$48,577.68

Durango & Rainbow Campuses Amortized Monthly Price:

\$4,048.14 per Month.

Custom Single-Visit Cleanings (Summer Months):

Durango Campus: \$156.00 per Cleaning.

Rainbow Campus: \$91.00 per Cleaning.



Billing

Amplus Academy will be billed the amount quoted in this agreement on the 1st day of each month that services are rendered, and payment will be made by the 1st day of the following month. A service charge of 10% per week will be applied to any outstanding balance more than 15 days past due. A service charge of 10% per week will be applied to any outstanding balance more than 15 days past due. If at any time Amplus Academy considers cleaning services to be unsatisfactory, Amplus Academy must notify BluMont Building Services via email within 48 hours of the day on which the service was considered unsatisfactory. Otherwise, it is assumed unequivocally by BluMont Building Services and Amplus Academy that the service is completely acceptable, and Amplus Academy is obligated to pay the daily price outlined in this agreement for all days on which cleaning services were performed leading up to the last day before notifying BluMont Building Services. Amplus Academy will also be responsible for paying all legal fees associated with recuperating outstanding payment remittance to BluMont Building Services if Amplus Academy fails to abide by these terms.

Delivery of Service and Supervision

The services provided by BluMont Building Services include all items outlined in the section labeled "Scope of Work." Systematic inspection shall be conducted by BluMont Building Services trained supervisors as described on page II to ensure that all services are properly delivered.

Term Length Conditions

The monthly cost for all services provided in this agreement is outlined above. Should Amplus Academy decide to add or reduce their service needs, the amount quoted will be adjusted using a new agreement. The initial term of this Agreement shall commence on November 2, 2026, and continue for a period of fourteen (14) months. Thereafter, this Agreement shall automatically renew for successive terms of one (1) year each, unless either party provides written notice of non-renewal at least 30 days prior to the end of the then-current term. Amplus Academy may terminate at any time by providing 30 calendar days written notice of termination. By signing below, both parties agree to and accept the terms and services outlined in this agreement.

 AMPLUS ACADEMY REPRESENTATIVE

 DATE

 BLUMONT BUILDING SERVICES, LLC.

 DATE

 BLUMONT REPRESENTATIVE SIGNATURE + POSITION

 DATE



Jan-Pro of Southern Nevada



Proudly representing independently owned and operated JAN-PRO Cleaning & Disinfecting™ franchisees.

Powered by BoardOnTrack



Dear Craig,

It is our privilege to submit a formal cleaning proposal for your review today. In situations like this, every vendor wants to showcase their services and JAN-PRO Cleaning & Disinfecting is no exception. What we hope will serve to differentiate our proposal today are the customer benefits that make JAN-PRO Cleaning & Disinfecting a uniquely better cleaning partner for the over 35,000 global clients that are served every day.

In the initial meeting, we identified the following areas of concern regarding your current cleaning program. JAN-PRO Cleaning & Disinfecting franchisees will make sure the following are a priority:

- Use key fobs- never propping any doors open
- Attention to detail
- Complete customer satisfaction

Whether you judge by reputation, franchise owner commitment, the unique cleaning processes themselves or by the written service guarantee, we know you will find JAN-PRO Cleaning & Disinfecting to be a worthy service partner for your organization and look forward to addressing any additional questions you may have.

Sincerely,

SteveRosen

Business Development

Jan-Pro of Southern Nevada

(725) 293-8795

steve.rosen@jan-pro.com

Proudly representing independently owned and operated JAN-PRO
Cleaning & Disinfecting Franchises

Cleaning and disinfecting services provided by independently owned and operated Jan-Pro Cleaning & Disinfecting franchisees

ABOUT US

At JAN-PRO Cleaning & Disinfecting, it's not just what we say – it's what we do.

Measurable Cleaning. Guaranteed Results.®

Since 1991, JAN-PRO Cleaning & Disinfecting has paved the way in commercial cleaning. Trust, reliability, innovation, and leadership are the core of who we are, and that's how we've become a proven, global brand with the best support and expertise in the business.

JAN-PRO Cleaning & Disinfecting leads the commercial cleaning industry through:

- Lasting client relationships
- Quality service guarantee
- Stable, reliable cleaning owner-operators
- Extensive certification program
- Best-in-class cleaning process
- Efficient, eco-friendly technology
- Innovative products & equipment
- Performance evaluation & reporting

We're committed to the deepest, most trustworthy partnerships in commercial cleaning...

So don't let the dirty work keep you from running your business. Trust JAN-PRO Cleaning & Disinfecting for a consistent clean from the same reliable owner-operators every time – guaranteed.

At JAN-PRO Cleaning & Disinfecting, we mean clean.



OUR PROCESS



The process is simple: Trusted + Clean = Guaranteed.

The JAN-PRO Cleaning & Disinfecting Process is designed to guarantee customer satisfaction through quality, technology, and measurement for a consistent clean from the same reliable cleaning franchisees – every time.

STEP 1:

JAN-PRO Signature Clean® Services = Quality Commitment

Every cleaning franchisee goes through an in depth brand standard certification program which includes:

- How to work safely in public areas
- How to maintain bacteria-free surfaces
- How to work faster & greener
- How to dust offices without disturbing them
- The importance of chemical dwell time
- Treatments for hard floors
- Thorough carpet-cleaning techniques
- OSHA safety protocols

Cleaning franchisees are uniformed, bonded, and insured
– so you can trust the job will be done safely and professionally.



Cleaning and disinfecting services provided by independently owned and operated Jan-Pro Cleaning & Disinfecting franchisees

JAN-PRO CLEANING AND DISINFECTING GUARANTEE



**We mean
clean.**

Every commercial cleaning company promises great service – But only JAN-PRO Cleaning & Disinfecting guarantees it.

The JAN-PRO Cleaning & Disinfecting Guarantee reflects our commitment to the best certification, newest technology, most measurable results, and highest quality commercial cleaning service available.

Cleaning franchisees promise to:

- Complete all regularly scheduled cleaning commitments on time
- Respond to and promptly resolve any service issues within 1 business day
- Schedule a complimentary cleaning if either of these obligations are not met

Trusted. Clean. Guaranteed.

Cleaning and disinfecting services provided by independently owned and operated Jan-Pro Cleaning & Disinfecting franchisees

OUR PROCESS

STEP 2:

JAN-PRO Technics® Technology = Quality Delivered

The JAN-PRO Technics® technology is the science behind our services. JAN-PRO Cleaning & Disinfecting delivers quality using the most advanced products and equipment, including:

- Hospital-strength disinfectants for the broadest kill range of surface bacteria
- HEPA-rated backpack vacuums that filter out 99.97% of particles from the air
- Microfiber cloths and mops that trap dirt more efficiently and effectively
- Eco-friendly cleaning chemicals that cover a greater area while using less product
- The best safety equipment available

STEP 3:

JAN-PRO Tracker® Audits = Quality Measured

JAN-PRO Cleaning & Disinfecting franchisees use the JAN-PRO Tracker audit to routinely check their work and benchmark their results:

- First, your cleaning needs are assessed so cleaning franchisees can decide where to focus their expertise.
- After the initial period (usually 30 days), a brand standard audit is conducted on your property using a 50-point checklist – so no spot, nook, or cranny is overlooked.
- Adjustments are made if needed, and the audits continue on a regular schedule.



Cleaning and disinfecting services provided by independently owned and operated Jan-Pro Cleaning & Disinfecting franchisees

ENVIROSHIELD®

Put JAN-PRO's EnviroShield® system to work for you!

At JAN-PRO Cleaning & Disinfecting, we've paved the way in commercial cleaning since 1991 – thanks in part to innovative technology like our proprietary EnviroShield® system which provides disinfection with an eco-friendly, hospital-grade disinfectant that other systems can't reach.



How It Works

- The EnviroShield® system uses a disinfectant that is EPA-rated as the safest in its class while being powerful enough to kill 99.9% of harmful bacteria, viruses, and fungi.
- EnviroShield® equipment features an electrostatic nozzle designed for specific areas and applications.
- Electrostatic technology applies a positive charge to microscopic droplets, ensuring 100% surface contact.
- The positive charge causes the disinfectant to cling to and fully cover every surface it touches – thus providing disinfection.

Why It Works

- EnviroShield®'s disinfectant is safe enough for everyday use and won't cause skin, eye, or respiratory issues when used as directed.
- It is environmentally-friendly, and won't leave behind any residue or odor.
- The unique sprayer allows us to treat areas and surfaces other cleaning systems can't reach.



60% of illnesses that result in absence from work are contracted from equipment in the office.



The level of bacteria on an elevator button is **3x higher** than the amount found on public toilet seats.



Desks are **100x less** hygienic than the average kitchen table yet **60%** eat at their desk.

The typical worker's hands come in contact with 10 million bacteria per day. JAN-PRO's EnviroShield® system protects you from 99.9% of them.



32% of people admit to not washing their hands after using the restroom.



Touching a hand rail is like shaking hands with **10,000 people**.



Nearly **22 million** school days are lost each year due to the common cold.



Day(s) of Week: Monday- Friday

Cleaning Time: After School Hours

Cleaning Schedule (cont.)

	Nightly	Weekly	Monthly
RESTROOMS/ DRINKING FOUNTAINS/LOCKER ROOMS:			
Remove trash to collection point, replace liners.	X		
Damp wipe all horizontal surfaces with a disinfectant.	X		
Clean, disinfect and polish all dispensers and fixtures.	X		
Clean and disinfect all basins, counters, toilets and urinals both inside and out.	X		
Clean and polish all chrome, stainless and bright work.	X		
Stock all towels, tissue and hand soap.	X		
Sweep hard surface flooring to remove loose debris. Remove gum spots as needed	X		
Damp mop all hard surface flooring with a disinfectant and rinse.	X		
Spot clean and disinfect walls, partitions, doors/frames, baseboards, kick plates, light switches.		X	
High dust up to 10' to include corners, edges, light fixtures and air vents.			X
Apply environmentally safe, non-toxic odor neutralizer to floor drains monthly or as needed to reduce odors.			X
Dust all accessible baseboards. Wipe down as needed to remove buildup.			X
Vacuum water hogs (twice per week)		2X	

ADDITIONAL NOTES: Vacuum "Water Hogs" Twice Per Week

Customer Initials:



Day(s) of Week: Monday- Friday
Cleaning Time: After School Hours

Cleaning Schedule (cont.)	Nightly	Weekly	Monthly
ALL STAIRS:			
Sweep hard surface flooring to remove loose debris.	X		
Damp mop all hard surface flooring as needed to remove spots and spills.	X		

ADDITIONAL NOTES:

Customer Initials:



Day(s) of Week: Monday- Friday

Cleaning Time: After School Hours

Additional Services Upon Request:

CARPET	<ul style="list-style-type: none"> • Spot removal • Carpet cleaning
HARD SURFACE FLOORS	<ul style="list-style-type: none"> • Burnishing • Top scrub and refinish (wax) • Strip and wax • Ceramic Tile Scrub
UPHOLSTERY AND WORKSTATIONS	<ul style="list-style-type: none"> • Vacuum partitions • Spot removal • Extraction cleaning
WINDOWS	<ul style="list-style-type: none"> • Inside and outside (ground floor only)
LIGHTING	<ul style="list-style-type: none"> • Cleaning lights and light fixtures • Replacing bulbs
PROCUREMENT OF SUPPLIES	<ul style="list-style-type: none"> • Paper products • Hand soap • Trashcan liners • Dispensers and containers • Other consumable supplies
ENVIROSHIELD	<ul style="list-style-type: none"> • SNIPER application for all areas • ENDURE application for all areas

ADDITIONAL NOTES:



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

7/13/2026

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an **ADDITIONAL INSURED**, the policy(ies) must have **ADDITIONAL INSURED** provisions or be endorsed. If **SUBROGATION** IS **WAIVED**, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER World Insurance Associates, LLC 2111 North Franklin Drive, Suite 100 Washington PA 15301		CONTACT NAME: Kara Dantry PHONE (A/C, No, Ext): 724-745-1600 E-MAIL ADDRESS: KaraDantry@worldinsurance.com FAX (A/C, No): 724-745-0224	
		INSURER(S) AFFORDING COVERAGE	
		INSURER A: Ohio Casualty Insurance Company	
		INSURER B: American Fire & Casualty Company	
		INSURER C: Manufacturers Alliance Insurance Company	
		INSURER D: Western Surety Company	
		INSURER E:	
		INSURER F:	

COVERAGES

CERTIFICATE NUMBER: 102004744

REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	☒ COMMERCIAL GENERAL LIABILITY ☐ CLAIMS-MADE ☒ OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: ☐ POLICY ☒ PRO-JECT ☐ LOC ☐ OTHER:	Y	Y	BKO69106077	7/2/2026	7/2/2027	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 300,000 MED EXP (Any one person) \$ 15,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000 \$
B	AUTOMOBILE LIABILITY ☒ ANY AUTO ☐ OWNED AUTOS ONLY ☐ SCHEDULED AUTOS ☒ HIRED AUTOS ONLY ☒ NON-OWNED AUTOS ONLY	Y	Y	BAA69106077	7/2/2026	7/2/2027	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
A	☒ UMBRELLA LIAB ☒ OCCUR ☐ EXCESS LIAB ☐ CLAIMS-MADE ☐ DED ☒ RETENTION \$ 10,000	Y	Y	USO69106077	7/2/2026	7/2/2027	EACH OCCURRENCE \$ 5,000,000 AGGREGATE \$ 5,000,000 \$
C	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? ☐ Y / N (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below		Y	202501 1627975	11/1/2025	11/1/2026	☒ PER STATUTE ☐ OTH-ER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000
D	Third Party Bond			69641467	1/6/2026	1/6/2027	Limit 50,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

Certificate holder is named as additional insured as respects to General Liability and Automobile Liability re: Jan-Pro billed contracts. Participating franchisees are covered for General Liability, Workers Compensation and Bond. Insured's General Liability and Automobile Liability is primary & non-contributory to additional insured's insurance. Waiver of subrogation in favor of additional insured re: General Liability, Automobile Liability, Workers Compensation and Umbrella Liability where required by written contract. Umbrella policy to follow form over the General Liability, Automobile Liability and Workers Compensation policies.

CERTIFICATE HOLDER

CANCELLATION

Evidence of Insurance

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

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Form **W-9**
(Rev. March 2024)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

Go to www.irs.gov/FormW9 for instructions and the latest information.

Give form to the
requester. Do not
send to the IRS.

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See Specific Instructions on page 3.	1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)		4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____ (Applies to accounts maintained outside the United States.)
	JJS Development LLC		
	2 Business name/disregarded entity name, if different from above. Jan-Pro Cleaning Systems of Las Vegas		
	3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only one of the following seven boxes. ☐ Individual/sole proprietor ☐ C corporation ☐ S corporation ☐ Partnership ☐ Trust/estate ☒ LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) S Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner. ☐ Other (see instructions) _____		
	3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions ☐		
5 Address (number, street, and apt. or suite no.). See instructions. 1050 E. Flamingo Rd Suite N-334		Requester's name and address (optional)	
6 City, state, and ZIP code Las Vegas NV 89119			
7 List account number(s) here (optional)			

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Social security number								
			-					
or								
Employer identification number								
7	3	-	1	6	2	8	4	0 7

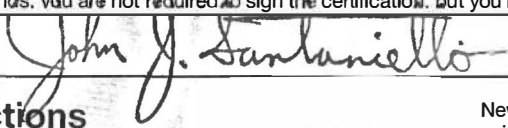
Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
- I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and, generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here	Signature of U.S. person 	Date 09/19/2025
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General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they



Amplus Academy

8377 W. Patrick Lane & 7077 W. Patrick Lane. Las Vegas, NV 89113

BUILDING SUMMARY:

Total Restrooms: 28

Total Fixtures: 184



PRICING:

- DAYS PER WEEK SERVICED: Monday- Friday
- MONTHLY BILLING AMOUNT: \$6,450.00 PER MONTH
- ONCE PER WEEK REDUCED SUMMER SCHEDULE: \$1,290.00 PER MONTH

Floor Maintenance and Extra Services:

Available as needed by request for an additional charge



JANITORIAL CLEANING AGREEMENT

This Agreement is made with Amplus Academy ("**Client**"), for the purposes of outlining the general terms and conditions under which the Jan-Pro Cleaning & Disinfecting business ("**Jan-Pro Cleaning**") will provide services to Client at the location identified by the client in this Agreement. Jan-Pro Cleaning is the certified franchise business authorized to provide services under the Jan-Pro Cleaning & Disinfecting Brand identified on the signature line below.

A. CLEANING SERVICES

1. **Services.** Jan-Pro Cleaning will provide to Client the recurring janitorial services ("**Recurring Services**") in accordance with the Scope of Work, and at the frequency, agreed to by the client. Jan-Pro Cleaning may provide additional services on a per occurrence basis ("**Additional Services**," together with Recurring Services, the "**Services**") upon Client request at rates and/or for charges otherwise agreed to between Jan-Pro Cleaning and Client.
2. **Supplies.** Jan-Pro Cleaning will provide all will provide all tools and equipment, as well as all labor needed to perform the Services. Jan-Pro Cleaning will supervise its own personnel and follow the reasonable and lawful cleaning requirements of Client for any specific matters that need to be addressed at the Cleaning Site(s). Client will provide all chemicals, cleaning supplies, kitchen and/or restroom paper products, hand soap, trash can liners, and other consumables.
3. **Term.** This Agreement begins on the date of first service specified by the client and continues from that date for a period of one year. Each year thereafter, this Agreement will automatically renew for a period of one year, unless a party gives written notice of non-renewal to the other two parties at least 30 days before the expiration date. Rates for Recurring Services will be fixed for the first twelve (12) months of this Agreement. Thereafter, on each anniversary date, rates for the Recurring Services will increase by 3%.
4. **Termination.** CLIENT MAY TERMINATE THIS AGREEMENT BY PROVIDING A 30 DAY WRITTEN NOTICE TO JAN-PRO.
5. **Payment Terms and Invoicing.** Invoices are sent out in advance of services. Monthly billing will be dated for the 1st of each month, with current payment due by the 10th of the current month, delinquent by the 5th of the following month. A finance charge of 1.5% per month (minimum (\$15.00)) will be assessed on all delinquent accounts. Payment by credit card will be charged 4%.
6. **Solicitation.** Client agrees that during the term of this Agreement and for 90 days after the termination or expiration of this Agreement, Client will not solicit for the provision of Services or employment (whether directly or indirectly) any owner or employee of Jan-Pro Cleaning who provided Services to Client hereunder or any employee of Service Administrator, other than for Services to be provided under the Jan-Pro Cleaning & Disinfecting brand.
7. **Holidays.** Client agrees that it will not require services of Jan-Pro Cleaning on certain federally recognized holidays: New Year's Day, Memorial Day, Juneteenth, Fourth of July, Labor Day, Thanksgiving, and Christmas; provided however, that if Client requests Jan-Pro Cleaning to provide services on such holidays, Jan-Pro Cleaning has the sole discretion as to whether Jan-Pro Cleaning and/or its employees will provide services on such holidays or an alternate day, without any claim of breach hereunder if Jan-Pro Cleaning declines. Jan-Pro Cleaning may require an additional fee to provide services on such holidays.
- 8.

Insurance. Client insurance requirements shall be satisfied by way of Jan-Pro Cleaning maintaining commercial general liability insurance of \$1,000,000 per occurrence, \$2,000,000 in the aggregate, workers' compensation insurance of \$1,000,000, and janitorial bonding of \$50,000.

B. SERVICE ADMINISTRATION

1. **Acknowledgement of Delegation of Administrative Services.** Jan-Pro Cleaning and Client acknowledge that Jan Pro Cleaning has contracted with a Jan-Pro Certified Business Owner, Jan-Pro Franchise Development of Southern Nevada ("**Service Administrator**") and delegated certain administrative and support services, including but not limited to, (a) adherence to Jan-Pro brand guidelines, and (b) transfer or replacement of services under the terms of this Agreement.
2. **Termination and Transfer of Service.** This Agreement may be terminated by Client for any reason by providing a 30 day written notice to Jan-Pro.

This Agreement may also be transferred and/or assigned to a new **Jan-Pro Cleaning** upon request of the current **Jan-Pro Cleaning**. Upon that request, Service Administrator will provide notice to the **Client** and facilitate the assignment of the Agreement to a new **Jan-Pro Cleaning**.

C. MISCELLANEOUS

1. **Confidentiality.** All non-public, confidential or proprietary information of any Party, including but not limited to, specifications, samples, patterns, designs, plans, drawings, documents, data, business operations, customer lists, pricing, discounts or rebates, disclosed by any Party, whether disclosed orally or disclosed or accessed in written, electronic or other form or media, and whether or not marked, designated or otherwise identified as "confidential" in connection with this Agreement is confidential, solely for the purpose of performing this Agreement and may not be disclosed or copied unless authorized in advance by a Party in writing. Upon a Party's request, each Party shall promptly return all documents and other materials received from a Party. Each Party shall be entitled to injunctive relief for any violation of this Section.
2. **Limitation of Damages.** In no event shall any Party, or its directors, employees, partners, agents, suppliers, or affiliates, or JPI be liable for any indirect, incidental, special, consequential or punitive damages, including without limitation, loss of profits, data, use, goodwill, or other intangible losses, resulting from the Services provided by Jan-Pro Cleaning or the conduct of Jan-Pro Cleaning. IN NO EVENT SHALL THE AGGREGATE LIABILITY OF Jan-Pro Cleaning, Service Administrator, and JPI ARISING OUT OF OR RELATING TO CLIENT RECEIPT OF THE SERVICES TO BE PROVIDED HEREIN EXCEED ANY COMPENSATION CLIENT PAID TO JAN-PRO CLEANING FOR PROVIDING THE SERVICES DESCRIBED HEREIN DURING THE 12 MONTHS PRECEDING THE EVENT GIVING RISE TO A CLAIM.
3. **Choice of Law.** The Parties agree that this Agreement shall be interpreted under the laws of the State/Commonwealth of NV, and that any civil action regarding this Agreement (be it filed by **Client** or **Jan-Pro Cleaning**) shall only be filed in the Courts located in NV.
4. **Entire Agreement.** The Parties agree that this Agreement, including and together with any related Statements of Work, exhibits, and attachments, constitutes the full, complete, and entire understanding and agreement among all three parties concerning their obligations and related matters discussed herein, and supersedes any and all prior negotiations, understandings or agreements. The Parties acknowledge and agree that if there is any conflict between the terms and conditions of this Agreement and the terms and conditions of any Statement of Work, the terms and conditions of this Agreement shall supersede and control.
5. **Notices.** All notices, requests, consents, claims, demands, waivers and other communications under this Agreement (each, a "**Notice**", and with the correlative meaning "**Notify**") must be in writing and addressed to the Parties at their address set forth below (or to such other address that the receiving Party may designate from time to time in accordance with this Section). Unless

otherwise agreed herein, all Notices must be delivered by personal delivery, nationally recognized overnight courier or certified or registered mail (in each case, return receipt requested, postage prepaid). Except as otherwise provided in this Agreement, a Notice is effective only (a) on receipt by the receiving Party; and (b) if the Party giving the Notice has complied with the requirements of this Section.

6. **Counterparts.** This Agreement may be executed in counterparts, each of which is deemed an original, but all of which together are deemed to be one and the same agreement. A signed copy of this Agreement delivered by facsimile, email, or other means of electronic transmission is deemed to have the same legal effect as delivery of an original signed copy of this Agreement.

CLIENT and **JAN-PRO CLEANING** agree to the terms of this Janitorial Cleaning Agreement.

SIGNED AND AGREED TO BY:

Amplus Academy

JAN-PRO of Southern Nevada

Craig Jex

1050 E. Flamingo Rd. Suite N-334

8377 W. Patrick Lane & 7077 W. Patrick Lane. Las Vegas, NV 89113
89119

Las VegasNV

Client: Amplus Academy

CBO:

Signature:

Signature

:

Name: Craig Jex

Name:

Title: Operations Director

Title:

Date:

Date:

Email Invoices to:

Accounts Payable Name:

Accounts Payable Phone Number:

Address for Notices:

1050 E. Flamingo Rd. #N-334
Las Vegas, NV 89119

Coversheet

To reconsider, review, discuss and ratify the changes to Special Education Policies and Procedures Manual and Form that was approved on the consent agenda September 30, 2026 (For Possible Action)

Section: IX. New Business (Discussion and possible action)
Item: C. To reconsider, review, discuss and ratify the changes to Special Education Policies and Procedures Manual and Form that was approved on the consent agenda September 30, 2026 (For Possible Action)
Purpose: Vote
Submitted by: Rachelle Hulet
Related Material: Amplus Academy 26-27 Special Education Guidance Manual (1).pdf

BACKGROUND:

The board approved the updated Special Education Policies and Procedures Manual and Form in the consent agenda on September 30, 2026. There was a clerical error in the information found in the memo that was provided. We want to ensure our guidance manual is clear and concise as we consider the best way to care for this specific population of students. See notes below regarding updates/ changes.

1. Headings, titles, dates, and staffing updated. (included in previous memo)
2. Added section 5.4.1 - REED (Review of Existing Evaluation Data) Definition (35) (not included)
3. Added section 5.4.2 - Scope and Team Review Responsibilities (36) (not included)

RECOMMENDATION:

I move to ratify the September 30th approval of changes to the Special Education Policies and Procedures Manual and Form.

Amplus Academy

Under the guidance of the Nevada State Public Charter School Authority (SPCSA)



AMPLUS ACADEMY

Special Education Guidance Manual Policies & Procedures

Nevada SPCSA MISSION STATEMENT

The SPCSA improves and influences public education in Nevada by sponsoring public charter schools that prepare all students for college and career success and by modeling best practices in charter school sponsorship.

AUTHORITY MEMBERS

Tonia Holmes-Sutton, Chair

Kurt Thigpen, Vice Chair

Rosanne Richards

Tamika Shauntee Rosales

Dr. Ivet Aldaba

Matthew Biru

Patricia Haddad Bennett

Victor Salcido

Courtney Stern

Ty Whitaker



AMPLUS ACADEMY EXCEPTIONAL STUDENT SERVICES

MISSION

The mission of Amplus Academy's Exceptional Student Department is to promote student achievement, based on specifically identified needs, and to prepare students for success in all academic and developmental pursuits.

VISION

The vision of Amplus Academy's Exceptional Student Department is to serve students with a variety of educational abilities who understand their rights and opportunities, and who are being challenged to meet expectations that prepare them for sustainable employment, further education, training, and success.

COLLECTIVE AGREEMENTS

On behalf of students with a variety of educational abilities, Amplus Academy's Exceptional Student Education administrators, directors, and staff will:

1. Operate at all times in a professional manner that espouses the character traits of our school motto: Honorable, Distinguished, Esteemed.
2. Support faculty and staff as they align instruction to Amplus Academy's curricular expectations meeting the identified needs of the students in accordance with the Nevada Academic Content Standards.
3. Support faculty and staff as they work to implement the procedural requirements of the IDEA and Section 504.
4. Support Child Find responsibility in a manner consistent with the IDEA and Section 504.
5. Support and promote the inclusion of students with educational disabilities into the general education classroom and the promotion of students with educational capabilities into the general education classroom.
6. Support high standards for all students.

AMPLUS.ACADEMY

AMPLUS ACADEMY ADMINISTRATION

Rachelle Hulet, Chief Executive Officer

Sarah Barlow, Chief Academic Officer

Sabrina Carrington, Secondary Principal

Kaylie King Secondary Assistant Principal, ESS Administrator

Jackie Jackson, Durango Elementary Principal

Lisa Cates, Rainbow Elementary Principal

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CHAPTER 1: INTRODUCTION

INTRODUCTION

This chapter serves as the introduction to the Amplus Academy Special Education Procedures Manual.

- 1.1 Purpose of this Manual
- 1.2 Applicable Laws and Regulations
- 1.3 Free Appropriate Public Education
- 1.4 Overview of Manual
- 1.5 Definitions

1.1 PURPOSE OF THIS MANUAL

This manual is designed for use by teachers, administrators, parents, service providers, professionals, and others involved in the identification, evaluation, and education of students with disabilities at the charter school. The manual is intended to guide the user in complying with federal and state legal requirements as they apply to the charter school interaction with students with disabilities and their parents/guardians.

This manual frequently refers to Amplus Academy personnel who are responsible for carrying out certain activities, as well as the appropriate contacts if issues arise. If Amplus Academy personnel have any questions regarding the use or interpretation of this manual or any legal or other issues affecting students with disabilities, they should contact the ESS Administrator or the State Public Charter School Authority (SPCSA).

1.2 APPLICABLE LAWS AND REGULATIONS

1.2.1 Individuals with Disabilities Education Improvement Act (IDEA)

a. The Individuals with Disabilities Education Improvement Act of 2004, often referred to as “IDEA,” provides federal funds to state and local agencies for the education of eligible students with disabilities. In order to be eligible to receive services under IDEA, a student must be determined to be a child with a disability and to need special education and related services (each as defined under IDEA).

b. Amplus Academy receives IDEA funds for the education of students with disabilities only if it complies with specific requirements of IDEA. They include, among other things, the requirement to identify and evaluate students who may have disabilities, to determine the eligibility of such students, to develop individualized education programs, to place students in appropriate settings, to follow certain procedural safeguards (including in connection with disciplinary actions), and to protect the confidentiality of student records. These requirements are discussed in more detail throughout this manual.

c. Congress made changes to IDEA in 2004, and the U.S. Department of Education revised the regulations on August 14, 2006 and December 1, 2008. This manual incorporates those changes.

1.2.2 State of Nevada Requirements

a. The State of Nevada has adopted its own laws and regulations covering the education of students with disabilities. These largely emulate the requirements of the federal laws and regulations discussed above, but in some instances expand on the federal requirements. The Nevada requirements are incorporated throughout this manual.

1.2.3 Settlement Agreements and Similar Requirements

a. From time to time, Amplus Academy may enter into mediation, resolution, and/or settlement agreements or compliance plans in connection with administrative or court actions against the charter school involving the education of students with disabilities. The terms of such agreements must be carried out by Amplus Academy in addition to the federal and state requirements discussed above.

1.3 FREE APPROPRIATE PUBLIC EDUCATION

IDEA requires that a student who meets eligibility criteria for special education services is entitled to receive a free appropriate public education, often referred to as “FAPE”. Due to the meaning of FAPE being important to all the topics covered in this manual, this section discusses its meaning in detail.

1.3.1 Definition

The regulations implementing IDEA define free appropriate public education (FAPE) to mean special education and related services that:

- a. Are provided at public expense, under public supervision and direction, and without charge;
- b. Meet the standards of the Nevada Department of Education, including the requirements of IDEA;
- c. Include preschool, elementary school, or secondary school education for students 3-21 years of age in the State of Nevada; and
- d. Are provided in conformity with an Individualized Education Program (IEP) that meets the requirements described in Chapter 7- Individualized Education Programs of this manual. The meaning of special education and related services is discussed in Chapter 7 – Individualized Education Programs. Other components of FAPE are discussed in greater detail below.

- **Free:** For purposes of FAPE, the term free means that required services are provided without cost to the student’s parents/guardians. There may be other governmental agencies, insurers, or third parties (e.g. Medicaid) that have an obligation to provide or pay for services required under IDEA, Section 504 of the Rehabilitation Act of 1973 (Section 504); or the American with Disabilities Act (ADA). That said, the IDEA regulations specify that the charter school may access a parent’s private insurance proceeds only if the parent provides informed consent as described in Chapter 2 – Procedural Safeguards. Informed parental consent must be obtained each time the parent’s private insurance is accessed, and the parent must be informed that his or her refusal to consent does not relieve Amplus Academy of its responsibility to ensure that all required IDEA services are provided at no cost to the parents. The IDEA regulations also provide that the

charter school may not:

- require of a student with a disability to sign up for or enroll in public insurance programs in order for their child to receive FAPE under IDEA;
- require parents to incur an out-of-pocket expense such as payment of a deductible or co pay amount incurred in filing a claim for services provided under IDEA;
- use a student's benefits under a public insurance program if that use would
 - decrease available lifetime coverage or any other insured benefit;
 - result in the family paying for service that would otherwise be covered by the public insurance program and that are required for the student outside of the time the student is in school;
 - increase premiums or lead to the discontinuation of insurance; or
 - risk loss of eligibility for home and community-based waivers, based on aggregate health-related expenditures.

For assistance in locating potential sources of services or funding for services to meet FAPE requirements, Amplus Academy personnel should contact the secondary charter school ESS Administrator, Rachel Bullard or the elementary charter school ESS Administrator, Jackie Jackson. The requirement that services be provided without cost to the student's parents applies only to the costs of special education and related services. Amplus Academy may charge the parents/guardians of students with disabilities any incidental fees that are normally charged to students without disabilities or their parents as part of the general education program. For example, fees may be charged for classroom supplies, art supplies, etc., if parents of students without disabilities are charged for the same supplies and the supplies are not part of the student's special education and related services.

- **Appropriate:** The meaning of the term appropriate will depend on the unique needs of the individual student. Under IDEA, an appropriate education to a student with a disability is provided when:
 - Amplus Academy personnel will comply with Nevada Administrative Code (NAC), applicable federal law, and procedural requirements described in this manual; and
 - the individualized education program developed for the student (as described in Chapter 7 – Individualized Education Program) is reasonably calculated to enable the student to receive educational benefits. Amplus Academy is not required to provide the best possible education for a student with a disability. However, Amplus Academy must provide a program that is designed to provide some educational benefit to the student. These educational benefits must be more than minimal, meaning that the program must be designed to result in some tangible gain in the student's abilities.
- **Public:** The term public education means one that meets the standards established by the Nevada Department of Education, including standards that relate to compliance with IDEA. This requirement does not mean that a student cannot be placed in a private school or facility if the Multidisciplinary Team determines that such a placement is needed to provide FAPE.

1.3.2 Students Who are Entitled to FAPE

- a. Generally Amplus Academy is required to ensure FAPE is available to all students with

disabilities, age 3 through 21, residing in Nevada and attending Amplus Academy, including students with disabilities who have been suspended or expelled from school. FAPE includes the requirement that Amplus Academy engage in appropriate child identification activities while enrolled in the charter school. These requirements are discussed in Chapter 4 - Identification.

b. The FAPE requirements specifically apply to students who have been suspended or expelled. For a discussion of the requirements for disciplinary action against a student with a disability, please refer to Chapter 9 – Discipline.

c. Amplus Academy’s obligation to provide FAPE to a student ends when:

- the student is found not eligible through reevaluation;
- the student graduates with an Option One/Standard diploma;
- the student ages out at 22 years old;
- the parent provides Amplus Academy with a written revocation of consent and Amplus Academy issues a prior notice of revocation of services; or
- a hearing officer orders the termination.

NOTE: See Chapter 7 for Option 2 information.

d. Students in Private Schools

- If Amplus Academy has made FAPE available to a student in a timely manner, and the student’s parent(s) nevertheless unilaterally place(s) the student in a private school or facility, Amplus Academy is not obligated to pay the costs of the private school placement. These provisions, as well as certain other limitations on the FAPE requirement for students in private schools, are described in Chapter 8 — Placement.

e. Students in Adult Prisons

Under IDEA regulations and Nevada requirements, a student aged 18 through 21 may not be eligible to receive FAPE if:

- he or she is incarcerated in an adult correctional facility;
- was not identified as a student with a disability before the incarceration; and
- did not have an IEP.

These provisions are discussed in Chapter 6 – Eligibility.

1.3.3 Other Terms Defined in This Manual

Many other important terms are used routinely in connection with students with disabilities. These terms are defined and discussed, in context, in the chapters covering the related areas.

1.4 OVERVIEW OF THE MANUAL

1.4.1 Introduction

This manual is organized in ten chapters, each covering a particular stage in the process of ensuring that students with disabilities receive a free appropriate public education.

1.4.2 Procedural Safeguards

Chapter 2 addresses the procedural safeguards afforded to parents and students under federal and state law. These safeguards include provisions regarding notice, consent, and participation in certain decisions, as well as requirements for mediation, due process hearing, state complaints, and civil actions.

1.4.3 Prior Notice

Chapter 3 addresses prior notices which are required to be given to parents under federal and state law. The notices include Parental Prior Notice of the Charter School Proposal, Parental Prior Notice- Proposed Meeting Arrangements, Parental Notice of the Charter School Refusal, and Notice of Intent to Implement IEP.

1.4.4 Identification

Chapter 4 addresses requirements for identification of students who may be covered by federal or state protections relating to persons with disabilities. These requirements include child identification obligations and the process for referring a student for an evaluation. This chapter also discussed intervention measures that may be appropriate for a student who has not yet been identified as having a disability.

1.4.5 Evaluation

Chapter 5 addresses the process for evaluating a student to determine whether he or she may have or continues to have a disability. The chapter also discusses the requirements for persons who are involved in an evaluation, as well as certain procedural requirements designed to keep parents informed of and involved in their child's evaluation.

1.4.6 Eligibility

Chapter 6 addresses the requirements for determining whether a student has a disability and is entitled to receive services under IDEA or the protections of Section 504 and ADA. These requirements include provisions governing the Multidisciplinary Team and its eligibility determinations.

1.4.7 Individualized Education Programs (IEPs)

Chapter 7 addresses the development and revision of a student's IEP. The chapter discusses the procedural and substantive requirements for an IEP.

1.4.8 Placement

Chapter 8 addresses the process for ensuring that a student is placed in an appropriate setting in accordance with state and federal special education law. The chapter discusses the options available for placement in the least restrictive environment (LRE) and specific requirements for certain types of placements.

1.4.9 Discipline

Chapter 9 addresses the special provisions applicable to governing disciplinary actions involving students with disabilities. It discusses the procedural safeguards that are provided during the student disciplinary process, as well as parents' rights to challenge disciplinary actions.

1.4.10 Student Records and Confidentiality

Chapter 10 addresses the requirements for the charter school handling of the records of students with disabilities.

1.5 DEFINITIONS

Any reference and/or designation of “the charter school” or “charter school” will be in reference to **AMPLUS ACADEMY**.

CHAPTER 2: PROCEDURAL SAFEGUARDS

INTRODUCTION

The charter school is required to establish, maintain, and implement procedural safeguards as described in this Chapter. This chapter describes:

- 2.1 Parents and Communications with Parents
- 2.2 Notices and Opportunities to Participate
- 2.3 Consent
- 2.4 Student Records
- 2.5 Independent Educational Evaluations
- 2.6 Disciplinary Placements
- 2.7 Mediation
- 2.8 Due Process
- 2.9 Civil Actions
- 2.10 State Complaints
- 2.11 Attorney’s Fees

2.1 PARENTS AND COMMUNICATIONS WITH PARENTS

2.1.1 Definition of Parent

The use of the term “parent” includes:

- a. Child’s biological or adoptive parent;
- b. Foster parent when:
 - the biological parent’s authority to make educational decisions on the student’s behalf has been terminated under State law,
 - the foster parent has an ongoing, long-term parental relationship with the student,
 - the foster parent is willing to make the educational decisions required of the parent under IDEA, and
 - the foster parent has no interest that would conflict with the interests of the student.
- c. Guardian authorized to act as a child’s parent or authorized to make educational decisions by a court of law;
- d. Individual acting in place of a biological or adoptive parent (grandparent, stepparent or other relative) with whom the child lives, or who is legally responsible;
- e. Surrogate parent;
 - surrogate must be appointed whenever:
 - parents cannot be identified
 - parents cannot be located after reasonable efforts
 - the child is a ward of the State (surrogate may be appointed by judge)
 - the child is an unaccompanied homeless youth; or

- the Surrogate parent represents the child in all matters concerning the identification, evaluation, and educational placement of the child, and the provision of FAPE.

When more than one party is qualified to act as a parent, it must be presumed the biological or adoptive parent is the parent unless they do not have legal authority to make educational decisions for the student. In the cases described above, the Site Administrator (or designee) should request an appointment with the surrogate parent.

2.1.2 Transfer of Parental Rights to the Student

In certain circumstances, the parent's rights will transfer to the student, and after rights have transferred, references to "parent" in this manual should be read to mean the student (Appendix A).

2.1.3 The Parent's Rights Under IDEA Generally Transfer to the Student

- a. When the student reaches age 18; or
- b. If the student is incarcerated in an adult or juvenile, state or local, correctional institution.

2.1.4 The Parent's Rights Under IDEA Do Not Transfer to the Student

- a. The student is adjudged incompetent and a court appoints a guardian for the student; or
- b. The student's parent submits an application (Notice of Application to Represent the Educational Interests of the Special Education Student at the Age of Majority) to the court system to continue to represent their child's special education interests and whose child participates in the state's alternate assessment.

2.1.5 Even after the parent's rights transfer to the student, any notices which ordinarily are required to go to the parent must be provided to both the parent and the student.

All other rights accorded to parent(s) under IDEA will transfer to the student. However, at the discretion of the student or the charter school, the parent could be invited to attend the IEP meetings as "individuals who have knowledge or special expertise" regarding the student. The student and or their parent(s) are to be notified of the transfer of IDEA rights to the student through the IEP process, beginning when the student reaches age 17, as described in Chapter 7 – Individualized Education Programs, and when the parent's rights transfer to the student.

2.1.6 Native Language or Mode of Communication

The native language of a parent with limited English proficiency means the language normally used by the parent. The native language of a student with limited English proficiency means the language normally used by the parent of the student. However, for purposes of all direct contact with the student (including evaluation of the student), the student's native language is the language normally used by the student in the home or learning environment. If a person has deafness or blindness or does not have a written language, the mode of communication would be the type of communication which is normally used by that person (e.g., sign language, Braille, or oral communication).

2.1.7 If a parent has limited English proficiency based on the Home Language Survey

- a. Special Education service provider will contact a translation or interpreting service to contract for their services unless the parent/guardian waives translation services and they sign a translation waiver form. (Appendix A) Note: Certified interpreters must be used. (i.e. ALS Global is an example of a vendor who can provide translation services in 240 languages)

2.2 NOTICES AND OPPORTUNITIES TO PARTICIPATE

2.2.1 Notices of Meetings and Other Actions

Written prior notice that meets the requirements described in this section must be given to the parent of a student in a reasonable time. Reasonable time is defined as no less than 5 school days (charter school best practice is 10 days) unless both parties agree otherwise. The prior notice must be provided before the charter school proposes or refuses to initiate or change the student's:

- a. Identification as a child with a disability;
- b. Evaluation;
- c. Educational placement; or
- d. Provision of a free appropriate public education (FAPE)

2.2.2 The required notice must include

- a. A description of the action proposed or refused by the charter school;
- b. An explanation of why the charter school proposes or refuses to take action;
- c. A description of any options the charter school considered and the reasons why those options were rejected;
- d. A description of each evaluation procedure, assessment, record, or report the charter school relied upon when the action was proposed or refused;
- e. A description of any other factors that are relevant to the charter school's proposal or refusal;
- f. A statement that the parents of a student with a disability have protection under the procedural safeguards described in this chapter; and
- g. Sources for parents to contact to obtain assistance in understanding the provisions of IDEA.

2.2.3 Notice to parents must be written in a language understandable to the general public, and provided in the native language of the parent, or other mode of communication used by the parent.

The charter school will take the following steps to ensure the parent/guardian's language needs are addressed:

- a. The special education service provider will translate the notice information. The special education service provider will use the Infinite Campus IEP Management system to translate the notices for the parent/guardian in their native language.
- b. If the charter school and the Infinite Campus IEP Management system are unable to translate the notice information into the parent/guardian's native language, the special education service provider will contact an appropriate public entity for technical support.
- c. In addition to written notice, the notice should be translated orally to the parent/guardian in his or her native language or other mode of communication;

- d. Confirmation will be received that the parent/guardian understands the content of the notice;
- e. That there is written evidence in the student's confidential folder that these requirements have been met.

2.2.4 Copies of the notice forms sent to parents must be filed in the student's confidential folder, or if the student does not have a confidential folder, the student's cumulative folder.

Copies of the notice forms for an IEP meeting should be filed with the student's IEP in the confidential folder.

2.2.5 Procedural Safeguards Notice

The charter school personnel must give parents a copy of the procedural safeguards notice, at minimum:

- a. Upon initial referral or parent request for evaluation;
- b. At least once per year;
- c. When parent requests a copy;
- d. Upon first request for due process hearing;
- e. First filing of a state complaint during the school year; and
- f. When the charter school proposes a suspension that will result in a disciplinary change of placement.

2.2.6 Opportunity to Participate in Meetings and Decisions

Parent must be given an opportunity to participate in meetings with respect to:

- a. Identification;
- b. Evaluation; and
- c. Educational placement of the student; and
- d. The provision of FAPE to the student

2.2.7 "Meeting"

The term meeting does not include informal or unscheduled conversations involving the charter school personnel and conversations on issues regarding teaching methodology, lesson plans, or coordination of service provision if those issues are not addressed in the student's IEP. The term also does not include preparatory activities the charter school personnel engage in to develop a proposal or to prepare a response to a parent proposal that will be discussed at a later meeting. For example, if a member of an IEP Team contacted an Occupational Therapist for ideas about possible fine motor intervention strategies to discuss at an IEP meeting, the conversation between the IEP Team member and the Occupational Therapist would not be a "meeting" requiring an opportunity for parent participation.

2.2.8. The Site Administrator (or designee) also must take steps to ensure the meeting is scheduled at a mutually convenient time and place.

If neither parent can physically attend the meeting, the Site Administrator (or designee) must use

other methods to ensure parent participation, including individual or conference telephone calls or video conferencing. A decision may be made by a group without the involvement of the student's parent if the charter school personnel are unable to obtain the parent's participation in the decision. In such cases, all efforts to ensure the parent's participation must be documented in the student's confidential folder, including at a minimum:

- a. Detailed records of telephone calls made or attempted and the results of those calls (it is the charter school's best practice that at least two phone calls be made to confirm with parents that meeting arrangements have been sent home and that follow-up calls be made if the charter school staff are unable to speak with the parent directly over the phone.);
- b. Copies of correspondence sent to the parent and any responses received (it is the charter school's best practice that at least one notice be sent by regular mail); and
- c. Detailed records of visits made to the parent's home or place of employment and the results of those visits.

2.2.9 The charter school personnel must make reasonable efforts to ensure the parent understands, and is able to participate in any group discussions relating to the educational decision for the student.

The efforts should include arranging for an interpreter for parents who are deaf or hard of hearing or whose native language is other than English. For additional information regarding Parent Participation in Meetings, see Chapter 3 Prior Notice.

2.3 CONSENT

2.3.1 Definition

Certain actions with respect to a student with a disability require parental consent, as described below in this section. Consent means:

- a. The parent has been fully informed of all the information relevant to the activity for which consent is sought, in the parent's native language or other mode of communication;
- b. The parent understands and agrees in writing to the carrying out of the activity for which consent is sought, and the consent describes that activity and lists the records (if any) that will be released and to whom; and
- c. The parent understands that the granting of consent is voluntary and may be revoked at any time.

2.3.2 If a parent revokes consent for evaluation, the revocation is not retroactive.

That is, the revocation does not invalidate actions that were taken between the time consent was granted and the time it was revoked. For example, if a parent consents to an evaluation of a student but later revokes that consent, the revocation does not invalidate steps to conduct evaluation components taken by the charter school personnel between the time consent was given and the time it was revoked.

2.3.3 When Consent is Required

Parental consent must be obtained before:

- a. Conducting an initial evaluation
- b. Conducting a re-evaluation with or without additional assessments

Parental consent to an initial evaluation does not constitute consent to the initial placement in Special Education.

- If the parent refuses to consent or does not respond to the charter school's request for consent for initial evaluation, the charter school may, but is not required to, request mediation or request a due process hearing to the Nevada Department of Education to override the parent's refusal
- If the parent refuses to consent or does not respond to the charter school's request for consent to provide special education through specially designed instruction and related services to the student ***for the first time***, the charter school cannot use mediation or due process to override the parent's lack of consent. If the parent does not provide consent for initial provision of special education and related services, the charter school will not be required to develop an IEP and will not be in violation of the obligation to make a free appropriate public education available to the student.
- If the parent refused to consent or does not respond to the charter school's request for consent for a re-evaluation, the charter school may, but is not required to, request mediation or request a due process hearing to override the parent's refusal.

NOTE: See Chapter 5 for further information.

2.3.4 Parental consent is not required before:

- a. Reviewing existing data as part of an evaluation or reevaluation under the IDEA and Nevada regulations, (informed parental consent need not be obtained for a reevaluation of a student **if** the charter school personnel can demonstrate they have taken reasonable measures to obtain parental consent, and the student's parent has failed to respond); or
- b. Administering a test or other evaluation that is administered to all students unless, before administration of that test or evaluation, consent is required of parents of all children. (Appendix A)

2.3.5 To demonstrate they have taken reasonable measures to obtain consent, the charter school personnel must have record in the student's confidential folder of all attempts to obtain consent, including:

- a. Detailed records of telephone calls made or attempted and the results of those calls (it is the charter school's best practice that at least two telephone calls be made and that follow-up calls be made if the charter school staff are unable to speak with the parent directly over the phone);
- b. Copies of correspondence is sent to the parent and any responses received (it is the charter school's best practice that at least one notice be sent by regular mail); and
- c. Detailed records of visits made to the parent's home or place of employment and the results of those visits.

2.3.6 Revocation of Consent

- a. The parent has the right to revoke consent for the continued provision of special education and related services by submitting a written request for the revocation to the Site Administrator of the charter school.

- the SPCSA may not initiate a due process hearing or mediation procedures to continue special education and related services for a student when the parent has revoked consent.
- if, at a later date, the parent requests that special education services be reinstated, the request would be treated as an initial referral and offered an evaluation in the same manner as any other student suspected of having a disability.
- if the parent requests that special education records are expunged, Family Educational Rights and Privacy Act (FERPA) procedures under IDEA should be followed. The charter school is deemed not to have knowledge of a suspicion of a disability and the student will be disciplined as a general education student.
- a parent cannot revoke one service. 1) The parent consent is for initial provision of ALL special education and related services, not for a particular service. For example, a parent cannot revoke resource services but keep the speech and language services. If a parent disagrees with the provision of any particular service, they can pursue their due process rights by requesting a hearing.

2.4 STUDENT RECORDS

2.4.1 Under the Family Education Rights and Privacy Act (FERPA), a parent has the right to:

- a. Inspect and review all student's educational records; and
 - the charter school personnel will explain and interpret the records.
 - the charter school may charge a fee for copies of records that are made.
- b. Give written permission before the charter school can release any personal identifying information to any person not otherwise entitled by law to see this information.

The charter school must keep a record of parties obtaining access to educational records collected or maintained including the name of the party, the date access was given, and the purpose for which the party is authorized to use the records. For a more detailed description of matters relating to student records, see Chapter 10 - Student Records and Confidentiality.

2.5 INDEPENDENT EDUCATIONAL EVALUATIONS

2.5.1 General Procedures

The parent has the right to obtain an independent educational evaluation (IEE) of the student. An independent educational evaluation means an evaluation conducted by a qualified examiner who is not employed by the charter school. Information regarding where an IEE may be obtained will be provided to the parent upon request for an IEE, along with the school's criteria for conducting such an evaluation. Whenever an IEE is conducted at the school's expense, the criteria under which the evaluation is obtained, including the location of the evaluation and the qualifications of the examiner, will be the same as the criteria the school uses when it initiates an evaluation. Whether or not the school pays for an IEE, the IEE must be considered in decisions regarding the student's special education program.

2.5.2 If a parent disagrees with an evaluation obtained by the charter school, the parent has the right to an independent educational evaluation (IEE).

If the parent requests an independent educational evaluation at the expense of the charter school, the charter school personnel must respond to the request within 10 school days by sending the parent/guardian the Parental Request Form (Appendix A). The charter school pays for the full cost of the evaluation or ensures that the evaluation is otherwise provided at no cost to the parent. The charter school personnel must, without unnecessary delay, either:

- a. Ensure that an IEE is provided at the charter school expense; or
- b. Refuse and initiate an impartial due process hearing, as described below, to demonstrate the charter school's evaluation is appropriate.

2.5.3 The charter school personnel may inquire with the parent as to why they are requesting an IEE. The charter school personnel may not require the parent to give an explanation nor require them to notify the school of their intentions to obtain an IEE (IDEA). The charter school may not unreasonably delay either providing the IEE at the charter school's expense or initiating a due process hearing to defend the charter school evaluation.

NOTE: Each school should maintain a list of NV school licensed psychologists

([W IEE Community Contractors.docx](#)) that can be offered as possible IEE evaluators. Parents have the option to choose from this list or choose their own. If the parent chooses a non-school licensed psychologist, it is acceptable.

2.5.4 If a hearing officer requests an IEE as part of a hearing, the cost of the evaluation must be at public expense.

If a due process hearing results in a final decision that the charter school's evaluation is appropriate, the student's parents still have the right to an IEE, but not at the charter school's expense.

2.5.5 The charter school's personnel must consider an IEE that meets the charter school criteria, whether paid for by the charter school or not, in any decision regarding the provision of a free appropriate public education to the student.

The results of an IEE may be presented as evidence in a due process hearing regarding the student, as described in Section 2.8 (Civil Action).

2.5.6 Notice of the Right to an Independent Educational Evaluation

Upon request, the charter school personnel must provide the parent an IEE, information about how and where IEE may be obtained, and the charter school criteria for an IEE (Appendix A). This information should be made available in a manner that is readily understandable to the general public, including parents whose native language is not English. The information should be made available so that if a parent disagrees with an evaluation, he or she will have access to the charter school's criteria for an independent educational evaluation, as described below. For more information regarding IEE's, see Chapter 5 – Evaluations.

2.5.7 Criteria for an Independent Educational Evaluation

Should the parent obtain an IEE at the charter school's expense, the criteria under which the evaluation is obtained, including the location of the evaluation and the qualifications of the

examiner, must be the same as the criteria the charter school uses in initiating evaluations. For further information about the charter school criteria for an independent educational evaluation, please contact the charter school's Site Administrator. A parent is entitled to only 1 IEE at public expense each time the public agency conducts an evaluation which the parent disagrees.

2.5.8 Disagreements between the charter school and a parent regarding the availability of a program appropriate to the student, and the question of financial responsibility, are subject to the due process procedures described in Section 2.9.

2.6 MEDIATION

2.6.1 The NV Department of Education, SPCSA, and Charter School are required to ensure that formal mediation procedures are established and implemented to allow resolution of disputes resulting from the charter school's proposal (or refusal), to identify, evaluate, place, or provide the student with a free appropriate public education.

The parent may request mediation of a dispute by contacting, in writing, the charter school, the SPCSA, or the Nevada Department of Education.

- a. The State, NV Dept. of Ed., bears the cost of the mediation process.
- b. Mediators are qualified and impartial individuals who may not be an employee of the charter school, another school district, the Nevada Department of Education or other state agency which receives IDEA funding or which provides direct services to a student who is the subject of the mediation process.
- c. If the charter school personnel are aware of any need the parent may have for an interpreter, that information should be provided to the Nevada Department of Education and the SPCSA at the time the mediation is initiated, or as soon as possible.
- d. Mediation is a voluntary process that brings both parties together with a mediator in an attempt to resolve the disagreement through a structured, yet informal meeting.
- e. Mediation is an alternative but not a prerequisite to the due process hearing.
- f. Mediation sessions are held in a timely manner and scheduled at times and in places convenient to the parties.
- g. Discussions that occur during mediation are confidential and may not be used as evidence in due process hearings or court proceedings.
- h. Any agreement reached will be a written agreement that is legally binding and enforceable in court.
- i. The agreement is signed by the parent and a representative from the charter school.
- j. The charter school personnel may initiate mediation of a dispute by contacting the parents, the SPCSA, or the Nevada Department of Education.

2.7 DUE PROCESS

2.7.1 Request for a Due Process Hearing

The parent or the charter school may initiate an impartial due process hearing if they disagree with identification, evaluation, education placement or the provision of FAPE to the student.

- a. A parent may request a due process hearing if
 - (1) the charter school:
 - refuses to identify,
 - evaluate, or

- appropriately serve the student,
 - fails to consider the results of an IEE,
- (2) the parent:
- disagrees with a proposed IEP, or
 - objects to termination of the student's special education programs.
- b. The parent request for a due process must be in writing to the Site Administrator of the charter school and must include:
- student's name;
 - student's address;
 - name of the school the student is attending;
 - a description of the nature of the problem and the facts relating to the problem; and
 - a resolution to the problem.
- c. If the request does not include the information above, the charter school may ask the hearing officer within 15 days of the request to find the due process insufficient.
- d. A due process hearing must be requested within two calendar years from the date the parent or the charter school knew or should have known about the act or omission that gave rise to the hearing request unless the parent was prevented from requesting a hearing because the charter school:
- specifically misrepresented to the parent that it had resolved the problem; or
 - withheld required information.
- e. When a request for a due process has been received, the charter school Site Administrator must inform the parent of the availability of mediation as described in Section 2.7, as well as any free or low-cost legal and other relevant services available in the area. Apart from due process, the charter school Site Administrator must also provide the parent information on such legal and other services at any time upon request by the parent.
- f. A model form of parent notice requesting a due process hearing is available on the Nevada Department of Education's website.
- g. If the charter school personnel believe it may be appropriate for the charter school to initiate a due process proceeding, they should follow NDE's due process procedures on their website.

2.7.2 Resolution

- a. After the charter school receives a request for due process they must:
- give the parent written notice of the special education action related to the issues in the hearing request within 10 days of receiving the request unless the charter school has already given the parent written notice prior to the request;
 - convene a resolution session within 15 days (7 days if expedited) of the hearing request unless, the parent and the charter school agree in writing to waive the meeting or agree to mediation;
 - try to solve the issues stated in the due process requested during the resolution time period; and
 - include the parent, relevant IEP members, and a representative of the charter school with decision making authority in the resolution session.
- b. The charter school may not have an attorney present at the resolution session unless the parent brings an attorney, then the charter school may also have an attorney present. The charter

school must provide the parent PWN of the school's attorney participating in the resolution meeting.

c. If an agreement is reached, it will be written in a legally binding document and signed by the charter school representative and the parent. The resolution agreement can be canceled, in writing, within 3 business days if either party changes their mind.

d. If an agreement is not reached to the parents' satisfaction within 30 days (15 days if expedited) of receiving the hearing request, the timeline for due process begins.

2.7.3. Conducting a Due Process Hearing

a. Impartial Hearing Officer

- within 5 calendar days after receiving a parent request for a due process hearing, or upon the charter school's initiation of a due process hearing, the charter school must forward the request to the Nevada Department of Education and the State Public Charter School Authority (SPCSA).
- the Nevada Department of Education is responsible for appointing an impartial hearing officer to conduct the hearing.
- when expedited, the hearing officer must conduct a hearing within 20 school days after the date the hearing was requested.

b. Stay-Put Requirements

Once a due process hearing has been initiated:

- the charter school cannot change the student's educational placement during a due process hearing until the legal proceedings are completed (stay-put) unless:
 - the student is placed in an alternative educational setting for behavior that is not a manifestation of the disability, or
 - if the student is removed by the charter school to an interim alternative educational setting for weapons, drugs, controlled substance or causing serious bodily injury.
- a hearing officer removes the student to an interim alternative educational setting for up to 45 school days because it is likely the student may injure him/herself or others.

c. Disclosure Prior to the Hearing

- at least 5 business days prior to the hearing, each party must ensure that any evidence the party wishes to use at the hearing has been disclosed to the other party and the hearing officer.
- if required disclosure is not made, the hearing officer may exclude the admission of undisclosed evidence from being introduced at the hearing.

d. Due Process Hearing

- due process hearings must be conducted at a time and place that is reasonably convenient to the parent and the student involved.
- the charter school is responsible for:
 - notifying the parent (by certified mail) and the hearing officer of the time and place set for the hearing; and
 - notifying the parent of their rights in a due process hearing and of any free or inexpensive legal services and other relevant services available in the area.
- any party to a due process hearing has the right to:

- be represented;
- be accompanied by and advised by persons who have special knowledge of or training regarding students with disabilities;
- present evidence, object to the admissibility of evidence, and evaluation or a recommendation based on an evaluation that was not disclosed to that party;
- confront, cross-examine, and compel the attendance of witnesses;
- obtain a written, or, at the option of the parent, electronic, verbatim record of the hearing; and
- obtain written, or, at the option of the parent, electronic findings of fact and decisions.
- In addition, the parent involved in a hearing must have the right to:
 - have the student who is the subject of the hearing present;
 - a hearing open to the general public; and
 - a record of the due process hearing and the findings of fact and decisions at no cost. The charter school must take whatever action is necessary to ensure the parent understands the written notice and the proceedings at the hearing. These steps include arranging for an interpreter for a parent who is deaf or hard of hearing or whose native language is not English.

e. Findings of a Due Process Hearing

- the hearing officer is required:
- to reach a decision in the due process proceeding no later than 45 days after the resolution period ends;
- if expedited, a determination must be made within 10 school days after the hearing,
- to base the decision solely on the evidence presented at the hearing; and,
- to mail a copy of the decision to each of the parties within the 45-day period.
- the hearing officer may grant specific extensions of time beyond the 45- day period at the request of either party.
- the Nevada Department of Education must, after deleting all personally identifiable information from a copy of the findings and decision, transmit the redacted version to the Nevada State Special Education Advisory Council and make the redacted version available to the public. The hearing officer's decision in a due process hearing is considered final, but may be appealed by either the parent or the charter school as described below.

2.7.4. Appeals

a. Any party aggrieved by the findings and decision in the hearing has the right to appeal the decision of the impartial due process Hearing Officer.

- the request for an appeal must be made (to the Nevada Department of Education) within 30 calendar days after receiving the decision of the hearing officer.
- a party to the hearing may file a cross-appeal within 10 calendar days after receiving notice of the initial appeal.

b. The State Review Officer who is appointed by the Nevada Department of Education:

- examines the entire hearing record to make sure required procedures were followed consistent with the requirements of due process and makes an

independent decision;

- may give parties an opportunity for oral or written arguments, or both, at the discretion of the review officer;
- seek additional evidence necessary and, if a hearing is held to receive additional evidence, afford the parties the same right under due process hearings;
- must reach a decision and mail a copy or electronic findings of fact and the decision to each party within 30 days after the request for review is made; and
- may grant an extension if one of the parties requests.

State Review Officer's decision is final unless a party brings a civil action as described in Section 2.8.

c. After deleting any personally identifiable information, the Nevada Department of Education is to transmit the redacted version of the findings and decisions to the Nevada State Special Education Advisory Council, and is to make the redacted findings and decisions available to the public.

2.8 CIVIL ACTIONS

2.8.1 A civil action may be brought by any party disagreeing with the findings and decision of a State Review Officer in an appeal.

- a. A civil action may be brought in a state court with jurisdiction or in federal district court.
- b. The request for an appeal must be made within 90 calendar days after receiving the decision of the review officer.

2.8.2 Before a civil action may be filed, the party must exhaust his or her remedies under the due process and appeal proceedings described above in Section 2.9.

2.9 STATE COMPLAINTS

2.9.1 An organization or individual may file a complaint with the Nevada Department of Education (NDE).

- a. The complaint must be in writing, signed and include:
 - a statement the charter school has violated state or federal special education law;
 - the facts related to the issue(s);
 - signature and contact information of the complainant;
 - a description of the nature of the problem; and
 - a proposed resolution of the problem.
- b. If a specific school or student is referenced in the complaint, the complaint must also include:
 - the name and residence of the student;
 - the name of the school the student is attending.
- c. The parent must submit a copy of the complaint to the charter school and the Nevada Department of Education.
- d. The complaint must allege a violation that occurred within one year of filing.
- e. The charter school has the right to respond and try to resolve the complaint or mediate if both parties agree.
- f. The NDE must complete its review and give its decision within 60 calendar days.

- g.** If the complaint includes issues which are also the subject of a due process hearing, the NDE is required to set aside those issues until the due process hearing is resolved.
- h.** Any issues which are not the subject of a due process hearing must proceed and be resolved within the 60 calendar-day timeframe.
- i.** If any issues raised in a complaint have previously been decided in a due process hearing involving the same parties, the due process hearing decision is binding, and the NDE must inform the complaining party to that effect.
- j.** If a complaint alleges the charter school has failed to implement a due process decision, the NDE must resolve that complaint.

2.9.2 After reviewing all relevant information, the NDE will make an independent determination as to whether the charter school violated a requirement of IDEA.

The NDE will issue a written decision to the complainant that:

- a.** Addresses each allegation in the complaint;
- b.** Contains findings of fact and conclusions; and
- c.** States the reasons for the NDE's final decision.

2.9.3 If the NDE finds the charter school has failed to provide appropriate services to a student, it must address:

- a.** How to remediate the denial of those services, including, as appropriate, the awarding of monetary reimbursement or other corrective action appropriate to the needs of the student; and
- b.** Appropriate future provision of services for all students with disabilities.

2.10 ATTORNEY'S FEES

2.10.1 Under IDEA, the charter school may be liable for the reasonable attorney's fees of a parent who prevails in a due process hearing, appeal, or civil action.

A parent may be considered to have prevailed in a proceeding if the parent succeeded on any significant issue and obtained some of the benefits sought.

2.10.2 However, in a number of circumstances, the student's parents may not recover their legal fees when they prevail or the award of attorney's fees may be reduced.

It is important for the charter school personnel to bear in mind that compliance with IDEA and State Public Charter School Authority policy requirements, including requirements relating to time lines, notices, consent, parent contact, and documentation, may directly affect whether and to what extent the charter school may avoid liability for attorney's fees.

2.10.3 If the charter school prevails, parent's attorneys may be liable for the reasonable attorney's fees of the charter school for bringing actions that are or become frivolous, unreasonable, or without foundation.

In addition, the charter school may recover reasonable attorney's fees from the parent or the parent's attorney if the request for due process was presented for any improper purpose, such as to harass, to cause unnecessary delay, or to needlessly increase the cost of litigation.

CHAPTER 3 PRIOR NOTICE

INTRODUCTION

The parent has the right to receive prior written notice in a reasonable time in their native language or other mode of communication, when the charter school proposes, or refuses to initiate or change the student's identification, evaluation/re-evaluation, and eligibility, provision of a free appropriate public education (FAPE) through an Individualized Education Program (IEP) and change of placement.

This chapter describes the prior notice requirements for:

- 3.1 Identification, evaluation/re-evaluation
- 3.2 Eligibility
- 3.3 Provision of FAPE, through an IEP and change of placement
- 3.4 Parent Revocation of Consent for Special Education Services

3.1 IDENTIFICATION, EVALUATIONS & RE-EVALUATIONS

3.1.1 Parental Prior Notice of the charter school Proposal

Site-based special education staff must provide the parent prior written notice of the initiation of an evaluation within a reasonable time before the evaluation begins.

- a. Notice of the initiation of the evaluation must be completed in full.
- b. The purpose of this meeting must be marked on the Parental Prior Written Notice as:
 - evaluate and identify student's special education needs for initial evaluations; or
 - the Parental Prior Notice must be given to the parent prior to or in conjunction with the Consent for Evaluation.
 - re-evaluate student's special education needs and continued eligibility for special education services.
 - the Parental Prior Notice must be given to the parent prior to or in conjunction with the Consent for Evaluation or Parent Notification of No Additional Assessment Information Needed and Status of Re-evaluation; Warranted/Unwarranted.

3.1.2 Parental Prior Notice – Proposed Meeting Arrangements

At the time site-based special education staff notifies parents of the initiation of any evaluation, staff may also provide prior notice of any meeting of the Multidisciplinary Team (MDT) that may be scheduled to consider whether additional data are needed as part of the evaluation.

- a. The term meeting does not include informal or unscheduled conversations involving the charter school personnel. The term also does not include preparatory activities the charter school personnel engage in to develop a proposal or to prepare a response to a parent proposal that will be discussed at a later meeting.

- b. The Multi-disciplinary Team (MDT) is not required to hold a meeting solely to determine whether additional data is needed, and parent consent is not required in order to review existing data as part of any evaluation.
- c. If a meeting is determined to be necessary to discuss the components of any evaluation, a Parental Prior Written Notice must be completed in full.
- d. The charter school must maintain detailed records of:
 - telephone calls made or attempted and the results of those calls;
 - copies of correspondence sent to the parent and any response received; and
 - any visits made to the parent's home or place of employment and the results of those visits.

3.1.3 Parental Notice of School Refusal

If the student's parent requests an evaluation, and the MDT, during a meeting, determines that an evaluation is not required or otherwise warranted, the MDT must provide the parent written notice of the charter school's determination to refuse the evaluation. Written Notice of Refusal must state:

- a. A description of the action refused by the charter school;
- b. An explanation of why the charter school refuses to take the action;
- c. A description of any other options that the charter school considered and the reasons why those options were rejected;
- d. A description of each evaluation procedure, assessment, record, or report the charter school relied upon when the action was refused;
- e. A description of any other factors that are relevant to the charter school's refusal;
- f. A statement the parents of a student with a disability have protection under the procedural safeguards described in Chapter 2 - Procedural Safeguards.

3.2 ELIGIBILITY

3.2.1 Parental Prior Notice of School Proposal

Site-based special education staff must provide the parent prior written notice of determination of eligibility within a reasonable time before the eligibility meeting is held.

- a. Notice of the determination must be completed in full.
- b. The purpose of this meeting must be marked on the Parental Prior Notice of School Proposal as: "Determine student eligibility for special education programming"

3.2.2 Parental Prior Notice – Proposed Meeting Arrangements

At the same time the site-based special education staff notifies the parent of the determination of eligibility, they must also provide the parent prior written notice of the eligibility meeting.

3.3 PROVISION OF A FREE APPROPRIATE PUBLIC EDUCATION (FAPE), THROUGH AN INDIVIDUALIZED EDUCATION PROGRAM (IEP)

Parental Prior Written Notice of the charter school Proposal and Parental Prior Notice – Proposed Meeting Arrangements must be given to the parent for all IEP meetings.

3.3.1 Parental Prior Notice of School Proposal

Amplus Academy Exceptional Student Services staff is responsible for initiating and conducting meetings for the purpose of developing, reviewing, and revising the IEP of a student with a disability. Within a reasonable time, before a proposed IEP meeting, the site-based special education staff must provide prior notice of the meeting to the student's parents. The Parental Prior Written Notice of the charter school Proposal must be completed in full.

Note: If a parent is not contacted to schedule an IEP meeting via phone, email, etc. before sending home the prior written notice document, then a reasonable time period is 10 business days before the scheduled IEP meeting.

The purpose of the meeting must always be marked on the Parental Prior Notice of School Proposal as either Develop an Initial/Annual IEP and Educational Placement or Review/Revise IEP. There may be other purposes which also must be marked such as:

a. Change in Placement:

If the IEP team is considering a change in placement, such as moving to a more (or less) restrictive setting, or the discontinuation of educational services upon a student's graduation, prior written notice to the parent is required. When completing the Parental Prior Notice of School Proposal the purpose of the meeting would be:

- change in special education placement; AND
- develop an Initial/Annual IEP and Educational Placement; or
- review/revise IEP.

b. Change in Special Education Related Services:

If the IEP team is considering a change or addition of special education related services, prior written notice to the parent is required. When completing the Parental Prior Notice of School Proposal the purpose of the meeting would be:

- change in Special Education related services, AND
- develop an Initial/Annual IEP and Educational Placement, or
- review/revise IEP.

c. Transition:

Beginning when a student reaches age 14, or earlier if appropriate, the Prior Written Notice must also indicate that one of the purposes of the meeting will be to develop transition services and/or postsecondary goals. When completing the Prior Written Notice the purpose of the meeting will be to:

- develop transition services and/or postsecondary goals beginning at age 14; AND
- develop an Initial/Annual IEP and Educational Placement; or
- review/revise IEP.

d. Manifestation Determination:

If the IEP team is going to conduct a manifestation determination, the prior written notice must state the purpose of the meeting is to:

- conduct a manifestation determination and propose a disciplinary change of placement; AND
- develop an Initial/Annual IEP and Educational Placement; or
- review/revise IEP.

3.3.2 Parental Prior Notice – Proposed Meeting Arrangements

Site-based special education staff is responsible for initiating and conducting meetings for the purpose of developing, reviewing, and revising the IEP of a student with a disability. Within a

reasonable time, but at least five school days (the charter school's best practice is 10 days) or mutual agreement before a proposed IEP meeting, the site-based special education staff must provide prior notice of the meeting to the student's parents. The Parental Prior Notice – Proposed Meeting Arrangements must be completed in full. The Notice of Meeting Arrangement must indicate:

- a. The purpose, time, and location of the meeting;
- b. Who will be in attendance at the meeting (not positions);
- c. The student if the student is 14 years old or older prior to the next annual IEP;
- d. The parent may bring to the meeting other people who have knowledge or special expertise regarding the student;
- e. If the parent gives consent to the charter school to invite person(s) from outside agencies who can contribute to the development of the IEP.

3.3.3 Parental Notice of School Refusal

If the student's parent requests to revise the IEP, but the site-based special education staff determines that an IEP is not required or otherwise warranted; then the site-based staff must provide the parent written notice of the charter school's determination to refuse the IEP revision. Written Notice of Refusal must state:

- a. A description of the action refused by the charter school;
- b. An explanation of why the charter school refuses to take the action;
- c. A description of any other options the charter school considered and the reasons why those options were rejected;
- d. A description of each evaluation procedure, assessment, record, or report the charter school relied upon when the action was refused;
- e. A description of any other factors that are relevant to the charter school's refusal;
- f. A statement that the parent of a student with a disability has protection under the procedural safeguards described in Chapter 2; and
- g. Sources for the parent to contact to obtain assistance in understanding the provisions of IDEA.

3.3.4 Notice of Intent to Implement IEP

The Notice of Intent to Implement is required to provide prior written notice of the charter school's intent to implement a student's IEP. The Notice of Intent to Implement is required for ALL IEPs.

- a. This includes instances where:
 - the parent disagrees with all or part of the IEP (disagree checked on IEP); or
 - the parent does not agree or disagree (no box checked on IEP); or
 - the parent is not in attendance (either by telephone or in person). The IEP and notice of Implementation should be sent to parents immediately following the IEP.
- b. The Notice of Intent to Implement must be provided to the parent within 10 days after the IEP meeting, along with a copy of the IEP and Procedural Safeguards. If the parent did not attend the IEP meeting, either by telephone or in person, then the Notice of Intent to Implement should specify that implementation will begin 10 calendar days from the date of the original meeting.
- c. The Notice of Intent to Implement must state:

- a description of the action proposed or refused by the charter school;
- an explanation of why the charter school proposes or refuses to take the action;
- a description of any other options the charter school considered and the reasons why those options were rejected;
- a description of each evaluation procedure, assessment, record, or report the charter school relied upon when the action was proposed or refused;
- a description of any other factors that are relevant to the charter school's proposal or refusal;
- a statement the parent of a student with a disability has protection under the procedural safeguards described in Chapter 2; and
- sources for the parent to contact to obtain assistance in understanding the provisions of IDEA.

3.4 REVOCATION OF CONSENT FOR SPECIAL EDUCATION SERVICES

3.4.1 Parental Prior Notice of School Proposal

The parent has the right to revoke consent for the continued provision of special education and related services by submitting a written request for the revocation to the charter school Site Administrator. The charter school Site Administrator will respond by issuing the parent a prior written notice to change the student's placement and direct the school to status the last date of specially designed instruction in the student's confidential folder and that services will be discontinued due to Parent written request as described in Chapter 7 - Individualized Educational Programs.

CHAPTER 4 IDENTIFICATION

INTRODUCTION

Under the Individual with Disabilities Education Improvement Act of 2004 (IDEA) and Nevada Administrative Code (NAC), the school has a "Child Find" obligation to ensure that all children with disabilities residing in the State, including children with disabilities who are homeless, wards of the State, or attending private schools, regardless of the severity of their disability, and who are in need of special education and related services are identified, located, and evaluated. Child Find responsibilities also include highly mobile and migrant children. In addition, early intervention strategies may be appropriate for some students who are experiencing academic and/or behavior problems.

This Chapter describes both the identification and the intervention processes. These processes are not mutually exclusive. Rather, either or both may be appropriate for a particular student. The process for making a referral is described in the Evaluation Chapter. This chapter describes:

4.1 Child Identification

4.2 General Education Interventions/Response to Intervention (RTI) Model

4.3 Referral

4.1 CHILD IDENTIFICATION

4.1.1 Identification Requirements/Child Find

Identifying students with disabilities is the first step in providing appropriate educational services to students who are eligible for special education and related services. IDEA and NAC regulations require all charter schools to have policies and procedures in place to ensure that children aged 3 through 21 residing within their enrolled students' counties who are suspected of having disabilities and needing special education and/or related services are identified, located, and evaluated. Therefore, all public charter schools are responsible for developing a "Child Find" program that will encompass these three elements of identification, locating, and evaluating students.

The charter school works in cooperation with other agencies in their county to:

- a. Locate all children and youth with disabilities from the ages of birth through 21 in the counties of which your school(s) reside and/or provide services.
- b. Identify and refer individuals suspected of having a disability for evaluations.
- c. Provide information to the community about the Child Find project and increase awareness about the educational rights of individuals with disabilities and their parents, through the following methods:
 - newspaper articles and other media
 - correspondence with community members
 - annual screenings in schools and in the community
 - teacher training on identifying potential disabilities
- d. Maintain a child identification log indicating which children 3-21 years of age are receiving special education and related services and which children were found to be not eligible for service. The log contains the following information, if applicable, on all children referred for evaluation:
 - student name
 - Age
 - date referred
 - date evaluated
 - date service initiated
 - disability category
 - reason for not serving
- e. Coordinate with other agencies providing services to children (i.e. local health department; Women, Infants, & Children (WIC), etc). Charter Schools will make at least two contacts per school year with local agencies to find out if they may have knowledge of children with disabilities who are not being served, explain the referral process, and request that they refer students under the age of 22 to public schools.

Students who may be identified include:

- a. Children who are suspected of being a child with a disability and in need of special education, even though they are advancing from grade to grade;
- b. Highly mobile students including migrant students;
- c. Homeless children;
- d. Wards of the state; and

- e. Children who are enrolled in private schools or are home-schooled

4.1.2 Before Making a Referral

When a child is having difficulty learning in a regular education classroom, it is often assumed the child should be referred for a special education evaluation to determine any learning problems. But before a referral is made, the teacher should attempt a variety of strategies designed to facilitate the child's learning within that classroom.

The Individuals with Disabilities Education Act (IDEA) requires that children with disabilities be educated as much as possible with their nondisabled peers. By modifying what takes place in the classroom to meet a child's needs, we are addressing the spirit of the law. Frequently, such modifications are effective and may eliminate or diminish the need for special education services.

4.2 When Intervention Appropriate – General Education Interventions

If a student is experiencing an educational or behavioral difficulty but is not suspected of having a disability by the charter school, the charter school may attempt to remediate such difficulty through providing scientific, research-based interventions in general education environments.

The Nevada Administrative Code (NAC) §388.325 defines the use of scientific, research-based intervention for students who are not yet suspected of having a disability. The following procedures shall be used by the school whenever targeted scientific, research-based interventions are provided to a particular student who is experiencing academic or behavioral difficulty:

1. Develop an intervention plan for the student, to include:
 - a description of the academic or behavior concerns, and the degree to which the student's academic or behavior performance fails to meet the demands of the educational setting;
 - the interventions to be provided, which are targeted toward improving performance and increasing the rate of learning.
 - the data to be collected to measure the student's level of performance and rate of learning.
 - the frequency of data collection; a description of how the data will be summarized; a description of how intervention effectiveness will be evaluated; a schedule for evaluating intervention effectiveness.
2. Provide a copy of the intervention plan to the student's parents.
3. If the eligibility team intends to determine eligibility for Specific Learning Disabilities based upon the child's response to intervention (RTI), provide the "Nevada Department of Education Policy Statement. - "Response to scientific, research-based intervention" document to the student's parents. This Policy Statement is not required if the student's eligibility for SPECIFIC LEARNING DISABILITIES will be determined based upon the discrepancy analysis model.
4. Based in part on the results of the targeted, scientific, research-based intervention, determine whether the student is suspected of having a disability and should be evaluated for special education eligibility.
5. If the parent requests an initial evaluation for special education eligibility while

interventions are being attempted, the charter school must:

- conduct the initial evaluation if the charter school agrees the student is suspected of having a disability; **or**
- provide Parental Prior Written Notice of its refusal to conduct the initial evaluation (if the charter school does not agree the student is suspected of having a disability). Any proposed refusal to evaluate a student must be discussed with one of the LEA's Special Education Programs Professional (EPP).

If the charter school determines the educational difficulty or behavior of the pupil is resistant to general education intervention, or if the charter school determines that the intervention requires continued and substantial effort and may require the provision of special education and related services to be effective, the charter school may refer the student for an initial evaluation.

4.3 REFERRAL

A student qualifies for all the rights and benefits of IDEA once he or she is determined to be a child with a disability as defined in the Nevada Administrative Code (NAC). Generally, students are evaluated when either the parents of the child request an evaluation, or when, as a result of the charter school's "child find" or general education intervention activities, charter school personnel recommend an evaluation.

If the charter school proposes to conduct an initial evaluation of a student, parents must be provided with prior written notice of the proposed evaluation and a copy of the Parent Rights document. Consent for the evaluation must be obtained before the evaluation may begin. See Procedural Safeguards section.

In conducting the evaluation, the charter school must use a variety of assessment tools and strategies to gather relevant functional and developmental information on the child, including information supplied by the child's parents. Further, the information gathered should relate to enabling the child to be involved in and progress in the general curriculum. If appropriate, because there are existing evaluation data (e.g., a student who moved to the charter school from out of state and evaluation information from the other state was available in a timely manner, or a student making the transition from infant/toddler early intervention services at age three), the charter school must review existing evaluation data and determine what, if any, additional assessments are necessary. See Evaluation/Reevaluation Report. On the basis of this review, the charter school must identify and gather the additional data needed to determine:

- a. Whether the child has a disability.
- b. The child's present levels of performance and educational needs.
- c. Whether the child needs special education and related services.

The **initial referral** process is as follows:

1. Identify the student's problem and initiate the special education referral process.
 - a. Complete the Special Education Referral Form and include the following:
 - copy of emergency information obtained in most current school's enrollment documents.
 - vision and hearing results (must be a pass)

- developmental history completed
 - student classroom observation form completed (Appendix A)
 - attendance information
 - copy of educational intervention(s) and modification(s) (RtI, CI, etc.)
 - academic results, sample of classroom work, test scores, etc.
- b. Provide prior written notice of the proposal to evaluate the student (Parental Prior Written Notice) with a copy of Parent Rights
 - c. Obtain parent consent to evaluate the student (Consent for Evaluation)
 - academic results (i.e. KTEA III or WJIII)
 - behavior assessment (i.e. Devereaux BASC or Burks Connors)
 - d. Site Administrator/designee's signature on referral form authorizing the initial referral process.
2. Review referral packet for appropriateness and completeness.
 - a. Parents have been given written notice of the charter school's proposal to evaluate the student.
 - b. Parents have provided consent to evaluate prior to any individually administered assessments given on the basis of the suspicion of a disability.
 - c. Parents have been given a copy of Parent Rights, and rights have been explained in their primary language (i.e. Spanish, German, etc.)
 - d. Student has passed the vision and hearing tests,
 - or has been treated by a physician to correct problem area,
 - or a copy of the "passed" or "normal" results are provided.
 - e. Copies of data are legible and included.
 - f. The Site Administrator has signed referral.
 - g. Assign designee or case manager for referral.
 3. Process referral packet.
 - a. Send copies to the psychologist and/or other evaluation coordinator(s) (i.e. Speech & Language therapist) to initiate the evaluation.
 - b. Collect further data if needed.
 - c. Send copies of referral page, copy of consent for evaluation and relevant information to related service provider if assessment is needed and is indicated on referral form (i.e. Speech & Language therapist, Occupational therapist, or Physical therapist).
 4. If applicable, the psychologist will complete the evaluation, write the report, and forward copies to the case manager. If the speech therapist has been the evaluation coordinator, he/she also serves as the case manager. See Evaluation section of this Manual for further information.
 5. Schedule a meeting to determine eligibility (Parental Prior Written Notice) and (Notification of Meeting). See Eligibility section of this Manual for further information. Meetings must include required Eligibility Team members. Please refer to the signature lines of each disability form for specific required members of each eligibility team.
 6. Once eligibility is determined and if the student is found eligible, an Individual Educational Plan (IEP) must be written within 30 calendar days. Required IEP members, in addition to a person who can interpret the instructional implications of the evaluation must be present during the IEP.

CHAPTER 5 EVALUATION

INTRODUCTION

Before special education or related services can be provided to a student with a disability, the charter school must conduct a comprehensive evaluation based on the determined scope of the assessment to address all areas of suspected disability. The purpose of this evaluation is to determine whether the student is eligible for special education services and, if so, to determine the student's special educational programming and service needs. Evaluation of a student is also required in other circumstances, such as when it is suspected that the student is no longer eligible under the Individuals with Disabilities Education Act (IDEA) eligibility, or may have a disability not addressed by the student's current finding of eligibility.

This Chapter describes:

- 5.1 Suspicion of Disability
- 5.2 Initial Evaluations
- 5.3 Reevaluation
- 5.4 Evaluation for Transfer Students
- 5.5 General Requirements for Evaluation
- 5.6 Early Childhood Evaluation
- 5.7 Bilingual Evaluation
- 5.8 Evaluation for Special Education Students who are involved in the Discipline Process
- 5.9 Homebound Evaluation
- 5.10 Evaluation Reports
- 5.11 Independent Educational Evaluations
- 5.12 Screenings

5.1 SUSPICION OF A DISABILITY

If the charter school personnel have reason to suspect that a student may have a disability and need special education and related services, the Site Administrator and staff should be contacted so they may meet to review the information available and determine whether a referral should be initiated. When a student is experiencing academic or behavioral problems but there is no suspicion of an IDEA eligibility, personnel should consider accessing the School Intervention Team /Response to Instruction Program (SIT/RTI) regarding any necessary interventions, accommodations, and support for the student. Parent input is also an important consideration in providing students with intervention services.

5.2 INITIAL EVALUATIONS

5.2.1 Definition

The term "Initial Evaluation" refers to a formal evaluation that considers initial eligibility for special education under the Nevada Administrative Code (NAC). Initial evaluation applies to:

- a. General education students with no history of special education;
- b. General education students who previously received and were exited from special education, including general education students whose parents revoked consent for the continued receipt of special education services; or
- c. All transfer students from other states that have a current out-of-state eligibility, but no

current special education eligibility in Nevada.

5.2.2 Scope/Review of Evaluation Data and Determination of Need for Additional Data

In the case of students transitioning from Early Intervention Services at age three (IDEA, Part C), or for students from out-of-state that have evaluation records available, as part of an initial evaluation, the combined members of the student's IEP committee and the Eligibility Team shall review existing evaluation data. Based on that review and input from the student's parent, the team must identify what additional data, if any, are needed. The group may conduct its review without a meeting, but all should clearly document the data has been reviewed in accordance with NAC requirements.

5.2.3 Request for an Initial Evaluation Referral

- a. Sources may include parents and/or the charter school staff.
 - if the charter school personnel request an initial evaluation, initial evaluation steps need to be followed as described in 5.2.4.
 - if the parent requests an initial evaluation, either verbally or in writing, the charter school personnel must respond formally. They:
 - may decide an evaluation is NOT warranted or determined that interventions will be tried first, then a refusal (Form located in Appendix) must be completed and sent to parents: or
 - team may decide an evaluation is warranted, then proceed with procedures for initial evaluation including sending a written prior notice or
 - team may decide to do an evaluation (follow initial evaluation procedures) and refer to SIT to do interventions concurrently.

5.2.4 Initial Evaluation Steps

- a. Initiate referral and notify team members and related service providers as deemed appropriate. Referral sources may include parents and/or charter school staff.
- b. Provide the parent with the Procedural Safeguards and Prior Written Notice and document all contacts and attempted contacts with the parent. If the charter school personnel are unable to convince the parent to participate, all efforts to obtain parent input should be documented.
- c. Determine scope/review of evaluation data and determination of need for additional data (see Chapter 3).
- d. Obtain Parent Consent for Evaluation. Parent Consent for Evaluation may not be necessary for out of state transfer students unless additional assessments are warranted as described in 5.4. e. Conduct needed assessments as warranted.
- f. Hold eligibility meeting within 45 school days of signed consent and/or the initiation of PWN (use appropriate prior notice procedures for scheduling as described in Chapter 3) without additional assessment.
- g. Draft copies of evaluation reports may be given to the parent and must be clearly labeled as a draft.
- h. Provide a copy of completed evaluation reports and Statement(s) of Eligibility to the parent on the day of the meeting or within 10 calendar days of eligibility meeting.
- i. For eligible students, complete IEP development within 30 calendar days of eligibility

determination.

5.3 REEVALUATIONS

5.3.1 Definition

The term “Reevaluation” refers to the formal evaluation of a student who is already identified as eligible for special education under NAC. Reevaluation applies to:

- a. Students who are routinely evaluated every three years for continuing special education eligibility in Nevada;
- b. Students who are evaluated for continuing eligibility for special education in Nevada under a different or additional eligibility classification. This includes: students who currently hold Developmental Delay or Speech/Language Impairment eligibilities;
- c. Other students whose primary eligibility classifications might change (e.g., LD to ED, ID to MI). A reevaluation is required if there is sufficient information to suspect that a significant change in a student’s physical, psychological, academic, or social functioning is occurring that may have an impact on the student’s eligibility for special education and/or related services, including situations where the student may no longer need special education services to receive an appropriate education.

5.3.2 Scope/ Review of Evaluation Data and Determination of Need for Additional Data

As part of any reevaluation, the combined input from the student’s IEP team, including input from the student’s parent(s), identifies what additional data, if any, are needed. The combined members:

- a. Conduct a review of data from existing evaluations, including, but not limited to:
 - evaluations and information provided by the parents of the student,
 - current local or state assessments, classroom-based assessments and observations,
 - observations by teachers and related service providers, and
- b. Based upon the review and input from the student’s parent, identify the additional data, if any that are required to determine:
 - whether the student continues to have a disability, and the educational needs of the student,
 - the present levels of academic achievement and related developmental needs (functional levels) of the student,
 - whether the student continues to need special education and related services; and
 - whether any additions or modifications to the special education and related services are needed to enable the student to meet the measurable annual goals set out in the IEP of the student and to participate, as appropriate, in the general education curriculum.

5.3.3 Reevaluation Steps

A student receiving special education services must be reevaluated before the student can be determined ineligible for continuing special education services as described in Chapter 6. As recognized exceptions under IDEA, a reevaluation is not required before the termination of a student’s eligibility due to graduation with a regular high school diploma, or due to the student

exceeding the age of eligibility for FAPE under Nevada law. If the student's parent requests a reevaluation, and the MDT determines that a reevaluation is not required or otherwise warranted, the MDT must provide the parent Prior Written Notice of Refusal together with the procedural safeguards notice.

STEP 1: Complete Prior Parental Notice of School Proposal and Reevaluation Referral Notice

Reevaluation Referral Notice & the Prior Parental Notice of District Proposal

STEP 2: SCOPE of ASSESSMENT

Scope is documented in the MDT evaluation report and supporting evidence should be found in the confidential folder (Scope form located in Appendix). Note: Use of the form is optional as long as there is supporting evidence in the confidential folder. Conduct review of data from existing evaluations (See 5.3.2). Input is gathered from combined members of the Eligibility Team & IEP Team which includes parents.

No New Assessments Needed

- a. No Additional Assessment Information Needed and Status of Revaluation: Warranted/Unwarranted
- b. Parent Notification
- c. Team consensus must agree to no additional assessments needed.
- d. Must be dated on or after the Parental Notice

New Assessment Needed

- a. Parental Consent for Evaluation
- b. MUST be dated on or after the Parent Notice

Reevaluation Unwarranted (Waiver)

- a. The student has two or more prior, consecutive evaluations confirming the current disability, only one of which needs to be a the current charter school Nevada evaluation
- b. All 5 questions on the form must be answered "Yes"
- c. SCOPE must be documented on the Status Record or form in Appendix.

Formal Evaluation Report Eligibility Statement

- a. Must be held within 45 school days after receipt of signed Parental Consent for Evaluation
- b. Must address all required assessment components
- c. For reevaluations that are deemed unwarranted (Waiver), the development of a reevaluation report is required, and a new Statement of Eligibility and IEP is required. The IEP must be completed within 30 calendar days from the eligibility date. Completion of the statement of need for reevaluation (waiver) triggers the new 3-year routine reevaluation timeline.

5.4.1 REED (Review of Existing Evaluation Data) Definition

The term "Review of Existing Evaluation Data" (REED) refers to the formal process conducted by the IEP team to evaluate all current information regarding a student to determine whether additional assessments or evaluations are needed. A REED is required:

- Prior to conducting a triennial reevaluation or any initial evaluation.
- When considering a change in a student's eligibility status or primary classification.
- When a parent or member of the educational team requests a reevaluation or additional assessment data.

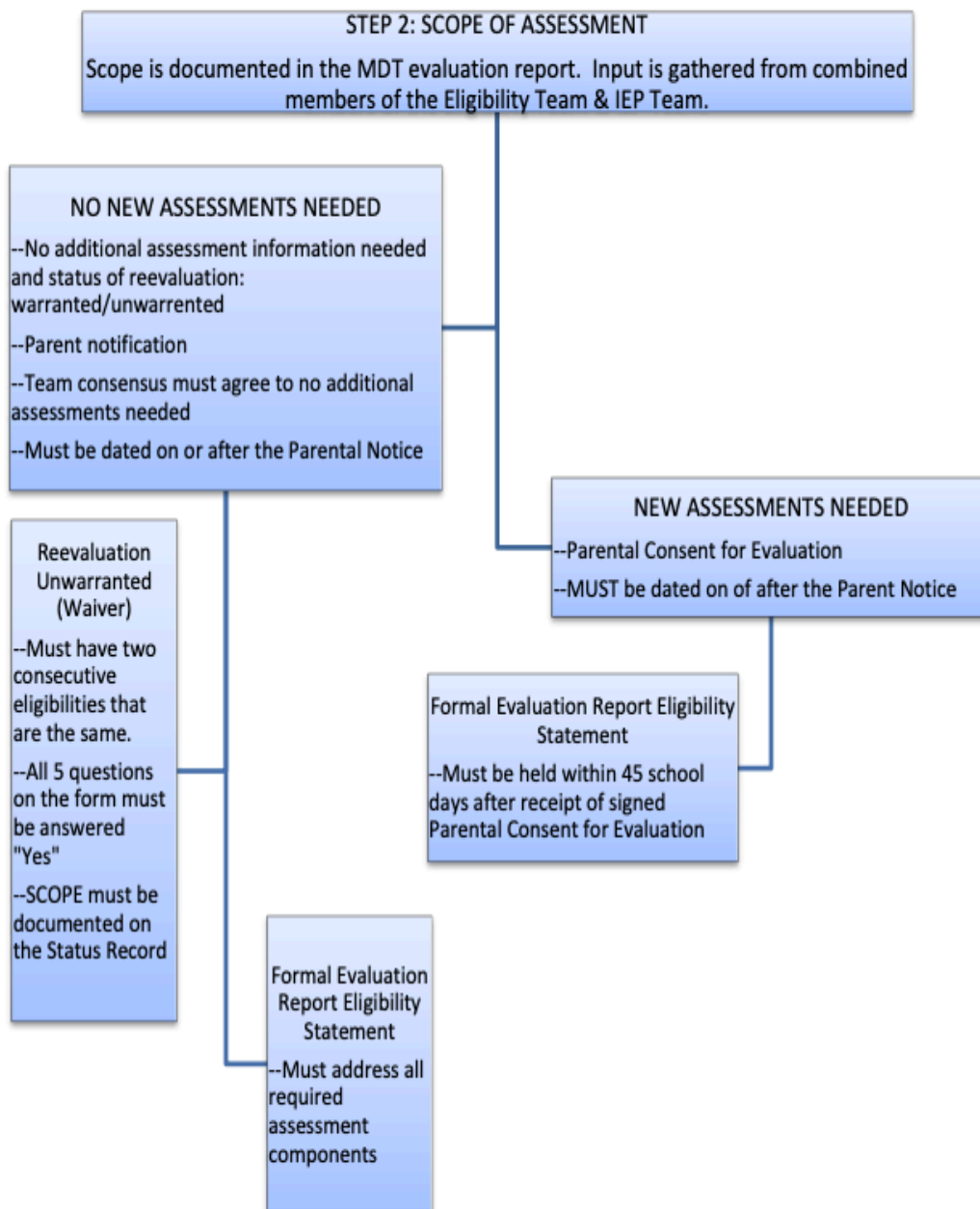
5.4.2 Scope and Team Review Responsibilities

As part of the REED process, the student's IEP team, including the parent(s) and relevant specialists, reviews all available information to identify what additional data, if any, are needed to establish eligibility and service needs. The combined team members:

- a. Conduct a comprehensive review of existing data, including, but not limited to:
 - Evaluations, reports, and medical/educational information provided by the parents.
 - Current local, state, and classroom-based assessments and progress monitoring data.
 - Direct observations by teachers, case managers, and related service providers.
- b. Based upon this review and input from the parent(s), determine whether additional data are required to identify:
 - Whether the student continues to have a qualifying disability or if new condition areas are suspected.
 - The present levels of academic achievement and functional performance (PLAAFP) across all relevant domains.
 - Whether the student continues to require specialized instruction and related services to receive a free appropriate public education (FAPE).
 - Any necessary modifications, accommodations, or additions to special education services to ensure the student can meet their annual IEP goals and participate in the general education curriculum.

REEVALUATION PROCESS

STEP 1: COMPLETE THE REEVALUATION NOTICE & THE PRIOR PARENTAL NOTICE OF DISTRICT PROPOSAL



5.4 EVALUATION FOR TRANSFER STUDENTS

The circumstances under which a student enrolls or transfers into the charter school from another school district, will govern which specific special education procedures are applicable. Informed written consent for initial provision of services must be obtained from the parent prior to implementation of special education services.

All transfer students are entitled to the same open enrollment procedures as all other charter school students. All students should be registered and enrolled into the school by the provided deadlines.

5.4.1 Transfers Within Nevada

A current Nevada eligibility from any Nevada school district or charter school can be accepted outright by the charter school and that eligibility may remain in effect for up to 3 years from the date of the last formal eligibility determination. For in-state transfer students, formal evaluation is pursued only when deemed warranted by an MDT/IEP Team. The standard time line of 45 school days for timely completion of these reevaluations would apply.

When the parents register their child for school and indicate that the student was receiving special education services at his/her previous school in Nevada, a form indicating the name and location of the previous school will be completed and signed by the parent. The current charter school will send the request to the previous charter school or county school district for confidential records even if the parents submit a copy of their child's current IEP. There are additional documents that need to be acquired such as the most current psychological report among other relevant information. Attempts to locate/obtain records will be documented. If such documentation cannot be obtained, charter school staff should contact the charter school or county school district by phone to follow up on the written request. Records received will be provided to the special education case manager and/or coordinator.

If the student's previous IEP is available, the charter school must provide the student with a free appropriate public education, including services comparable to those described in the previous IEP, in consultation with the parents, for a period no longer than 30 calendar days, until the charter school adopts the previous IEP, or develops a new IEP.

If no IEP is available, the student should be receiving services under a 30-calendar-day interim IEP. Upon the expiration of 30 days after the development of the interim IEP, a complete IEP must be developed. Since the student is already eligible in Nevada, a reevaluation is usually not needed.

5.4.2 Transfers From Out-of-State

Initial evaluation procedures are required for all out-of-state special education transfer students. This includes transferring from a State where a student was receiving special education services under the Developmentally Delayed classification to the age of nine. The timeline for completing an initial evaluation in Nevada is 45 school days from the date of parental consent for evaluation through formal determination of the student's eligibility for special education in Nevada.

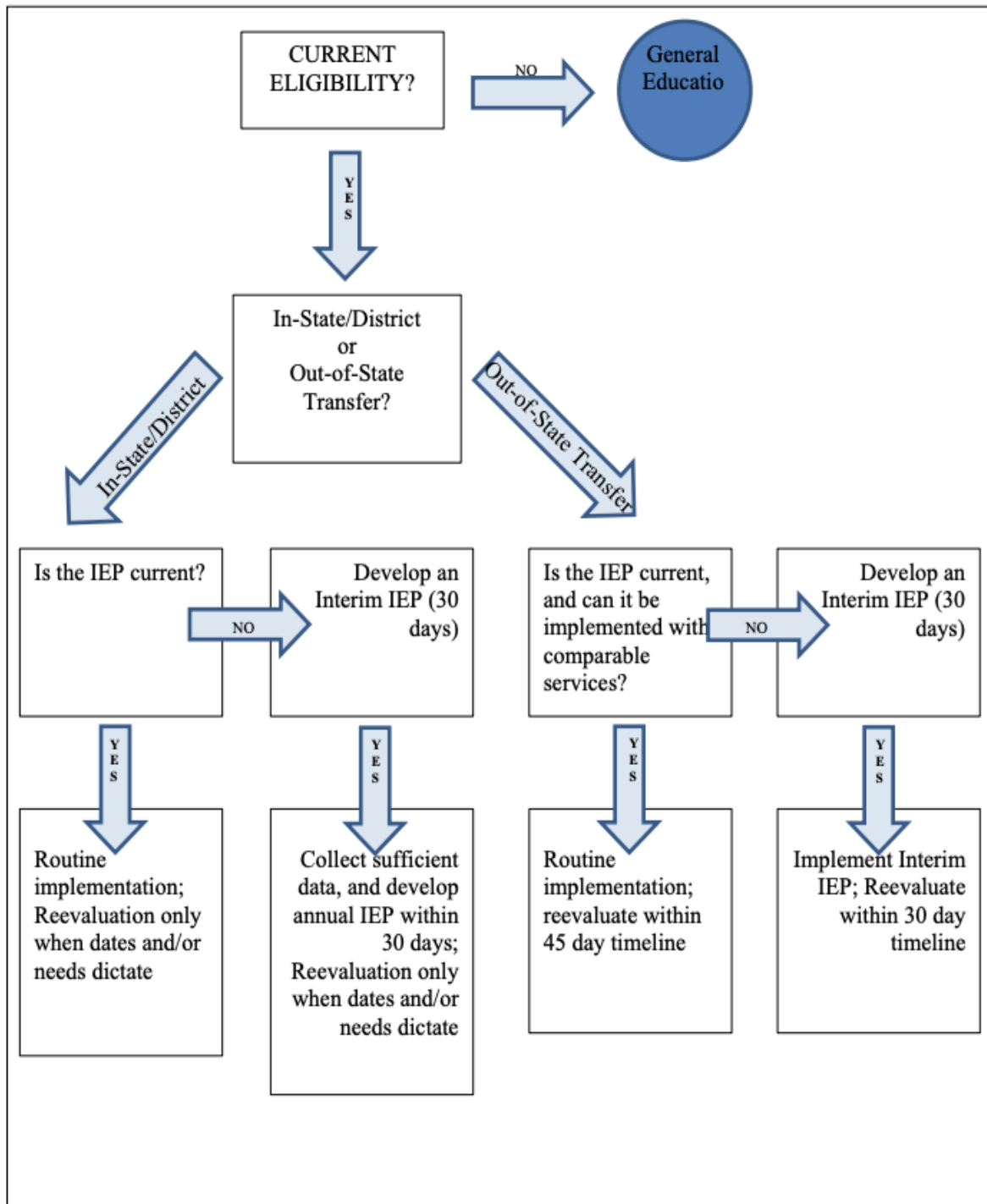
The evaluation coordinator is responsible for coordinating the process needed to ensure that Nevada eligibility is confirmed, whether under the 30-day interim IEP timeline (in circumstances when no IEP is available from the previous charter school or school district), or under the 45-school day timeline when the district is providing services comparable to the services provided under the student's out-of-state IEP.

Parental consent must be obtained using the Consent for Evaluation form. If evaluation information is available, the combined members of the eligibility team and IEP Committee must complete the Evaluation/Reevaluation Report form. If no additional data is needed, provide Parental Prior Written Notice of this decision. The eligibility team must meet to determine eligibility within 45 school days of obtaining the parent's written consent.

If the student's previous IEP is available, the charter school must provide the student with a free appropriate public education, including services comparable to those described in the previous IEP, in consultation with the parents, until eligibility in Nevada has been determined and until the charter school develops a new IEP, if appropriate.

If no IEP is available, the student should be receiving services under a 30-calendar-day interim IEP. If a 30-day interim IEP has been developed the student's eligibility must be confirmed and a complete IEP must be developed prior to the expiration of the 30 days. During the 30-day period, the student should be receiving services under an interim Individualized Educational Program.

TRANSFER STUDENTS FLOWCHART



5.5 GENERAL REQUIREMENTS FOR EVALUATIONS

Initial evaluations and reevaluations must be comprehensive enough to identify all of the student's special education and related service needs, whether or not commonly linked to the disability category in which the student has been, or may be, classified.

5.5.1 Assessment Areas

Nevada regulations impose specific requirements for evaluation of particular areas of a student's abilities/skills, behavior, and performance, as follows:

a. Performance in Current Educational Setting

Definition: "Performance in the current educational setting" means the behavioral and academic functioning of a student in the environment in which the majority of the student's education occurs. Generally, a student's past and present educational performance is reviewed to obtain information about: achievement test scores; grades; appropriateness of instruction and progress relative to instruction; any prior, scientific, research-based interventions which may involve modification of the classroom environment, curriculum or delivery of instruction; any positive behavioral intervention/strategies/supports; disciplinary record; and attendance. The person conducting this portion of the evaluation should also review any information collected through the Response To Intervention Program (RTI). If the performance of a student with a disability in the student's current educational setting is assessed, the assessment may include:

- observation of the student in that setting;
- review of any report from a parent or teacher of the student;
- review of samples of student work; and
- curriculum-based assessment

If the assessment of performance is required to determine the eligibility of the student with Specific Learning Disabilities, information can be used from:

- an observation in routine classroom instruction and monitoring of the student's performance that was done before the student was referred for an evaluation; or
- an observation by an eligibility team member of the student's academic progress in the regular classroom after the student has been referred for an evaluation and parental consent has been obtained. Any interpretation of an assessment of performance in the current educational setting must be made by one or more members of the eligibility team having personal knowledge of the performance of the student.

b. Intervention

Definition: "Intervention" means a strategy, developed on the basis of individual need, designed to have a remediate effect upon any academic or behavioral difficulties of a student. The term does not include disciplinary procedures applied to a group of students unless, giving consideration to the individual needs of a student, such procedures are demonstrably more appropriate than other strategies. Examples of intervention practices may include, but are not limited to:

- adapting curriculum materials to the needs of the student;
- variations in the techniques employed in teaching the student;

- tutoring or supplemental instruction;
- using behavior management programs;
- counseling or direct social skills instruction for the student; and
- modifications to the educational environment

Definition: “Scientific, research-based intervention” means the modification of the classroom environment, curriculum or delivery of instruction in general education settings, which is based upon an examination of characteristics of the student as a learner, the instruction being provided and the curricular tasks to be accomplished, and targeted toward improving the student’s level of performance and rate of learning. The modification of the classroom environment, curriculum or delivery of instruction is demonstrated through scientifically-based research and practice to have a positive impact on a student’s academic achievement or behavior.

c. Cognitive Abilities

Definition: “Cognitive abilities” means those abilities involving the processes of thinking, reasoning and problem solving. An individually administered, standardized test of cognitive ability must be used as part of the evaluation process, when appropriate, in assessing the cognitive abilities of a student with a disability. If a score other than the total score of the student on such a test is used to assess the student’s cognitive abilities, the procedure must be justified, on the basis of professionally recognized criteria, in the records of the student maintained by the charter school. Any interpretation of an assessment of cognitive abilities must be made by a licensed school psychologist or licensed or certified psychologist. In the case of a student under the age of 6 years, any such interpretation may be made by a licensed school psychologist or a licensed or certified psychologist with documented training in the assessment of preschool students with disabilities.

d. Social and Emotional Condition

Definition: “Social and emotional condition” means the present thoughts, feelings and interactive behavior of a person. If the social and emotional condition of a student is assessed, the assessment may include:

- observation of the student;
- interview of the student or of any person having personal knowledge of the student; and
- use of a behavior rating scale, an adaptive behavioral scale; and a self-report inventory. A student may not be identified as a student with serious emotional disturbance without prior interventions and unless a variety of these techniques is used to assess the social and emotional condition of the student. Any interpretation of an assessment of social and emotional condition must be made by a school psychologist or another certified psychologist or licensed mental health professional.

e. Adaptive Skills

Definition: “Adaptive skills” include communication, self-care, home living, social skills, community use, self-direction, health and safety, functional academics, leisure and work. The person conducting the evaluation must use a validated adaptive behavior scale. The assessment must include an assessment of any six or more of the following:

- communication;
- self-care;
- home living;
- social skills;

- community use;
- self-direction;
- health and safety;
- functional academics; and
- leisure and work

Any interpretation of an assessment of adaptive skills must be made by a person qualified to assess adaptive skills through the use of an adaptive behavior scale.

f. Health

Definition: “Health” means the general physical condition of a person. If the health of a student is assessed, the assessments include:

- review of health and developmental history;
- hearing and vision screening; and
- physical examination

When the health of a student with a disability is assessed, the following assessments may also be included:

- audiological assessment;
- physical therapy assessment; or
- occupational therapy assessment of the student

Any interpretation of an assessment of health must be made by a person qualified to assess the health condition of a student. An evaluation of a student’s health and developmental history must be completed to determine if the student has one or more health concerns that substantially affect his or her educational performance. It is essential that the student’s medical history and current health be evaluated early in the evaluation process so that any health problems can be identified and, if possible, be remediated prior to conducting other evaluation procedures. Each student being evaluated must undergo a general health evaluation, including vision, hearing, and neurological screening, which must be conducted at the time, or within six months, of the evaluation. However, no student shall be required to undergo any physical examination or medical treatment if the parent objects because of religious beliefs.

A health evaluation generally is conducted by the charter school nurse, who may recommend further medical information as necessary, including obtaining a physician’s report. The school nurse conducting the health evaluation should obtain information, as appropriate, from the student’s parent, teacher, family physician, the student, and any other pertinent sources such as public health agencies or medical clinics with knowledge of the student. Other staff who obtains pertinent health information in the course of consulting with the parent or the student should provide such information to the school nurse conducting the review.

If a student fails any general health screening, the student should be referred for an examination by a licensed practitioner for diagnosis and remediation. If a student fails a hearing screening and no medical follow-up has occurred, or if a Multidisciplinary Team member believes the student may have a hearing disability, the school nurse should facilitate scheduling of an audiological evaluation with an audiologist. Similarly, if a student fails a general vision screening and no medical follow-up has occurred, the school nurse should facilitate scheduling of a vision evaluation with a licensed practitioner. If a student fails any general health screening, further evaluation and remediation of any problem involving vision, hearing, or neurological

function should be completed when possible prior to conducting other evaluation procedures that may be affected by the condition.

If the health evaluation reveals that the student has a vision or hearing problem that cannot be remediated, the school nurse should notify all members of the evaluation team prior to other evaluation procedures being conducted. Failure of any general health screening does not constitute an eligibility determination for the purposes of IDEA. The school nurse should inform the parent of any student who has failed a general health screening about the eligibility determination process described in the Eligibility Chapter 6. For assistance in informing the parent about the eligibility process, the school nurse should contact the student's Multidisciplinary Team.

If a medical consultation, including any psychiatric or neurological consultation, is appropriate, the school nurse conducting the evaluation should contact the charter school Site Administrator should assistance be required in facilitating such a consultation. Nevada regulations require any diagnostic decision concerning an evaluation of health to be made by a person qualified to assess the condition in issue.

The school nurse should document the results of the health evaluation in the MDT report, which should clearly indicate whether the student has a health concern requiring consideration by the Multidisciplinary Team and/or IEP Committee. For example, the report should include information about whether the student needs medication, special health care procedures, preferential seating, etc. The report should include reports of any other medical professionals consulted as part of the health evaluation.

A health evaluation of a student with significant health concerns who has transferred from outside the county of residence and wishes to enroll or is enrolled in the charter school should be completed as part of the evaluation process if the student:

- a.** Requires a medical procedure such as G-tube feeding, suctioning, catheterization, oxygen, etc.;
- b.** Recently experienced a traumatic brain injury;
- c.** Has a seizure disorder not under control;
- d.** Has uncontrolled respiratory problems requiring procedures during the school day;
- e.** Has other serious health concerns which might warrant medical intervention or monitoring; or
- f.** Requires significant assistance with personal care (e.g., toileting, feeding, etc.).
- g.** Speech, Language or Other Communication Skills

Definition: "Speech and language" means skills relating to articulation, phonology, receptive language, expressive language, syntax, semantics, morphology, fluency and the use of the voice. If the speech and language or other communication skills of a student are assessed, the assessment may include:

- observation of the student;
- interview of the student or of any person having personal knowledge of the student;
- use of information from a parent or teacher of the student;

- use of a standardized test of speech, language or other communication skills; and
- health assessment

Any interpretation of an assessment of speech, language or other communication skills must be made by a licensed speech and language specialist.

h. Academic Achievement

Definition: “Academic achievement” means the possession of basic reading skills and skills relating to oral expression, listening comprehension, written expression, reading fluency, reading comprehension, mathematics calculation and mathematics reasoning. In the case of a student under the age of 6, the term means academic readiness and the mastery of language concepts. If the academic achievement of a student with a disability is assessed, the person conducting the assessment may use:

- a standardized test of academic achievement;
- curriculum-based assessment; and
- a report by the teacher of the student.

If the assessment of academic achievement is required to determine the eligibility of the student for special services and programs of instruction, then the assessment must be based upon the use of a standardized test. Any interpretation of an assessment of academic achievement must be made by a person qualified to administer individually standardized tests of academic achievement to the student.

i. Functional Behavior

As used in this section, if the functional behavior of a student is assessed as part of the evaluation process, the assessment must include:

- systematic observation of the occurrence of the targeted behavior for an accurate definition and description of the frequency, duration and intensity of the behavior;
- systematic observation of the events that immediately precede each display of the targeted behavior and are associated with the display of the behavior;
- systematic observation and analysis of the consequences following the display of the targeted behavior, to identify the specific environmental or physiological outcomes produced by the behavior, in order to determine the function that the behavior serves for the student. The communicative intent of the targeted behavior must be identified in terms of what the student is either requesting or protesting through the display of the behavior.
- analysis of the settings in which the targeted behavior occurs most frequently. Factors that may be considered include the physical setting, the social setting, the activities and the nature of instruction, scheduling, the quality of communication between the student and staff and other students, the degree of participation of the student in the setting, the amount and quality of social interaction, the degree of choice and the variety of activities.
- review of records for health and medical factors which may influence the targeted behavior, including, without limitation, levels of medication, sleep cycles, health and diet; and
- review of the history of the targeted behavior to include the effectiveness of intervention previously used.

“Targeted behavior” means the particular adaptive or inappropriate behavior of the student the person conducting the assessment monitors in order to promote adaptive behavior and reduce

the occurrence of inappropriate behavior.

5.5.2 Evaluation Procedures

In selecting tests and other evaluation materials used to assess a student, the charter school personnel must ensure that in conducting the evaluation, the charter school MDT must, at a minimum:

- a.** Use a variety of assessment tools and strategies to gather relevant functional, developmental, and academic information about the student, including information provided by the parent that may assist in determining:
 - whether the student is a student with an IDEA eligibility; and
 - the content of the student's IEP, including information related to enabling the student to be involved in and progress in the general education curriculum (or for a preschool child, to participate in appropriate activities).
- b.** Not use any single measure or assessment as the sole criterion for determining whether a student is a student with an IDEA disability and for determining an appropriate educational program for the student.
- c.** Use technically sound instruments that may assess the relative contribution of cognitive and behavioral factors, in addition to physical or developmental factors.
- d.** Ensure that assessments and other evaluation materials used to assess the student are:
 - selected and administered so as not to be discriminatory on a racial or cultural basis; and
 - provided and administered in the student's native language or other mode of communication and in the form most likely to yield accurate information on what the student knows and can do academically, developmentally, and functionally, unless it is clearly not feasible to provide or administer;
 - used for the purposes for which the assessments or measures are valid and reliable;
 - administered by trained and knowledgeable personnel; and
 - administered in accordance with any instructions provided by the producer of the assessments.
- e.** Use assessments and other evaluation materials including those tailored to assess specific areas of educational need and not merely those that are designed to provide a single general intelligence quotient.
- f.** Select and administer assessments to best ensure that if an assessment is administered to a student with impaired sensory, manual, or speaking skills, the assessment results accurately reflect the student's aptitude or achievement level or whatever other factors the test purports to measure, rather than reflecting the student's impaired sensory, manual, or speaking skills (unless those skills are the factors that the test purports to measure).
- g.** Select assessment tools and strategies which provide relevant information that directly assists team members in determining the educational needs of the student.
- h.** Assess the student in all areas related to the suspected disability, including, if appropriate, health, vision, hearing, social and emotional status, general intelligence, academic performance, communicative status, and motor abilities.
- i.** Coordinate with students' prior schools if they have transferred from one district to another district in the same school year, or from another charter school to the charter school, as necessary and as expeditiously as possible to ensure prompt completion of full evaluations.

- j. Must be sufficiently comprehensive to identify all of the student's special education and related service's needs, whether or not commonly linked to the disability category in which the student has been classified.

5.5.3 Required Assessments by Eligibility Category

- a. An evaluation for Autism Spectrum Disorder under the Nevada Administrative Code (NAC) must include assessment of:

- health and medical status;
- developmental history, including, without limitation, the rate and sequence of development and a clear statement of strengths and weaknesses;
- cognitive abilities;
- social and emotional condition in multiple settings;
- academic achievement;
- adaptive skills; and
- speech, language and other communication skills.

- b. An evaluation for Autism Spectrum Disorder must also consider:

- sensory regulation;
- self-help and independent living skills;
- behavior problems;
- symbolic and imaginative play;
- activities and special interests; and
- motor skills.

- c. An evaluation for Hearing Impairment under NAC must include:

- a comprehensive audiological examination, including pure tone and speech discrimination tests, performed by an audiologist; and
- an assessment of the health of the student, which must include:
 - health of the student, which must include a comprehensive examination of vision;
 - academic achievement of the student; and
 - speech and language of the student.

If the above requirements are satisfied, the evaluation of the student may include an assessment of the student's cognitive abilities and social and emotional condition.

- d. An evaluation for Visual Impairment under NAC must include:

- a comprehensive examination of vision, performed by an eye specialist; and
- an assessment of the health and academic achievement of the student.

If the above requirements are satisfied, the evaluation of the student may include an assessment of the student's cognitive abilities and social and emotional condition.

- e. An evaluation for Orthopedic Impairment under NAC must include an assessment of:

- the health of the student, which must include a physical examination; and
- the student's functional limitations in relation to the demands of a regular classroom. If the above requirements are satisfied, the evaluation of the student may include an assessment for physical therapy or occupational therapy, and an assessment of the student's cognitive abilities, social and emotional condition and academic achievement.

- f. An evaluation for Health Impairment other than Orthopedic under NAC must:

- assess the health of the student; and

- analyze the ability of the student to perform in a regular classroom.

If the above requirements are satisfied, the evaluation of the student may include an assessment of the student's developmental history, cognitive abilities, social and emotional condition, academic achievement and language and motor skills.

g. An evaluation for Speech and Language Impairment under NAC must include an assessment of:

- the performance of the student relating to language, articulation, fluency or voice, as relevant to the student's impairment;
- the health of the student; and
- if relevant to the student's eligibility for special education services, the cognitive abilities, academic achievement, and social and emotional condition of the student.

h. An evaluation for Traumatic Brain Injury under NAC must include an assessment of

- health;
- developmental history;
- cognitive abilities;
- social and emotional condition;
- academic achievement;
- language and motor skills;
- sensory and perceptual abilities; and
- attention, comprehension, judgment and problem-solving skills.

An evaluation for Traumatic Brain Injury must also consider, without limitation:

- medical documentation of the injury;
- the student's educational performance relative to a normative population;
- the student's strengths and weaknesses; and
- if possible, the student's educational performance before and after the student acquired the injury.

i. An evaluation for Intellectual Disability under NAC must include an assessment of:

- cognitive abilities;
- adaptive skills, including prevocational and vocational assessments, if appropriate;
- health, including a developmental history;
- academic achievement; and
- performance of the student relating to speech and language.

j. An evaluation for Emotional Disturbance under NAC must include an assessment of:

- social and emotional condition, based in part upon information from the student;
- health and cognitive abilities;
- performance in current educational setting; and
- any previous intervention.

“Socially maladjusted” and “conduct problem” mean behavior characterized by knowledge of social expectations and intentional disregard of those expectations.

k. An evaluation for Specific Learning Disability under NAC must include assessment of:

- health and developmental history;
- performance in the student's current educational setting;
- any scientific, research-based intervention provided to the student;
- academic achievement;

- social and emotional condition;
- cognitive abilities, only if the evaluation involved determining the existence of a statistically significant discrepancy between achievement and intellectual ability; and
- an observation of the academic performance of the student in the student's classroom or, in the case of a child under school age, in an environment appropriate for the child's age. To ensure that underachievement of a student suspected of having a Specific Learning Disability is not due to

Lack of appropriate instruction in reading or math, the evaluation must consider:

- data that demonstrates that prior to, or as part of, the referral process, the student was provided appropriate instruction in regular education settings, delivered by qualified personnel;
- data-based documentation of repeated assessments of achievement at reasonable intervals, reflecting formal assessment of student progress during instruction and was provided to the student's parents; and other extrinsic factors, such as limited English proficiency. Evidence of appropriate instruction and interventions to promote student progress is important in ensuring a full evaluation of all areas of suspected need.

- l. An evaluation for Multiple Impairments under NAC must include:
 - an assessment of Intellectual Disability, including:
 - cognitive abilities;
 - adaptive skills, including prevocational and vocational assessments if appropriate;
 - health of the student, including a developmental history;
 - academic achievement; and
 - performance of the student relating to speech and language; and
 - an assessment of another disability satisfying NAC requirements.
- m. An evaluation for Developmental Delay under NAC must include an assessment of:
 - health;
 - developmental functioning; and
 - social and emotional condition.
- n. An evaluation for Deaf-Blindness under NAC must include an assessment of
 - hearing impairment satisfying NAC requirements; and
 - visual impairment satisfying NAC requirements.

5.5.4 Timelines for Evaluations

- a. Every effort must be made to complete the evaluation within a reasonable time after the charter school has reason to suspect that a student may have a disability and need special education and related services.
 - both initial evaluations and reevaluations must be completed within 45 school days, from the date of securing informed parental consent or Notice of No Additional Assessments Information Needed, whichever is appropriate, through completion of eligibility determination. The 45-day timeline applies to those days when the student is scheduled to attend school for a standard instructional day (i.e., not summer vacation, track breaks, holidays or ESY). Exception: evaluations that coincide with Interim IEP placements must be completed within 30 calendar days.

- a formal reevaluation must be conducted when conditions warrant it (i.e., new referral questions/assessment needs).
- a formal reevaluation must occur:
 - not more than once a year, unless the parent and the charter school otherwise agree
 - at least once every 3 years, unless the parent and the charter school agree that a reevaluation is not necessary. (Students must have 2 or more evaluations, one of which must have been conducted by the current charter school).
- an authorized charter school representative (site administrator or designee) must be involved in the decision-making process. He/she must possess a valid Nevada Administrative license or Nevada Special Education license/endorsement.
- agreement between the parent and the charter school that a reevaluation is not warranted must be documented through the Statement of Need (SCOPE) for Reevaluation form.
- the charter school is not required to conduct reevaluations for students to meet the entrance or eligibility requirements of an outside institution or agency (e.g., vocational rehabilitation programs, colleges/universities, outside agencies, or other post-secondary settings).

b. Timelines in Exceptional Circumstances

- upon formal written request of the charter school, the Superintendent of Public Instruction at the Nevada Department of Education may extend the deadline for conducting the initial evaluations for not more than 15 school days.
- the deadline does not apply if the parent of the student repeatedly fails or refuses to deliver the student for the evaluation.
- if for any reason (such as extended illness of the student), it becomes impossible to complete the evaluation within 45 school days, the charter school personnel should document the justification for the delay in writing. Delay should only occur in exceptional cases and the documentation for the justification should conform to the codes used in the charter school student information system.

5.6 EARLY CHILDHOOD EVALUATION

5.6.1 Early Childhood Considerations

The completion of formal eligibility reevaluations for students with disabilities who are 3, 4 or 5 years of age occur when warranted, including when other eligibility classifications are suspected. In the case of a 5-year old who has a Developmental Delay eligibility, formal reevaluation procedures are required and this reevaluation must occur no later than the student's sixth birthday.

5.7 BILINGUAL EVALUATIONS

5.7.1 Language and Cultural Information

If there is reason to believe the student may have limited English proficiency (LEP) and is being considered for referral for evaluation or has been referred for evaluation (as well as when an evaluation has been ordered by a hearing officer), the Site Administrator (or designee) should ensure that the following have occurred:

a. The charter school personnel must have assessed and documented the student's proficiency in English and the student's native language. This language assessment must include:

- an interview with the student's parent;
- a determination of the language spoken in the student's home;
- the language the student uses most comfortably and frequently;
- the language the student uses to conceptualize and communicate; and
- the student's levels of language proficiency in English and the native language if feasible to do so.

b. Information must be gathered about the student's cultural background, including:

- the language spoken at home;
 - ethnicity;
 - socioeconomic status;
 - the extent to which school expectations may conflict with cultural expectations;
 - family mobility; and
 - other information which may be relevant to how the student functions at school.
- c. Information must be gathered about the student's mode of communication through observation of the extent to which the student uses expressive and written language and other modes of communication as a substitute for expressive language (e.g., gestures, signing, or unstructured sounds).

5.7.2 Evaluations

If there are indications that a student may use a language other than English, the MDT must determine whether a bilingual evaluation is necessary, on a case-by-case basis. For the purpose of making such a determination, the MDT must include qualified personnel with knowledge of second language acquisition theory or document consultation with such a professional.

When a bilingual evaluation is required, the MDT must consult with a Speech Language Pathologist or a bilingual School Psychologist, as needed, in determining which evaluation components must be conducted by qualified bilingual personnel, and which components may be conducted by site-based staff. During the evaluation process, the student's proficiency in their native language must be determined, if feasible, and must be documented in the evaluation report.

5.8 EVALUATIONS FOR SPECIAL EDUCATION STUDENTS WHO ARE INVOLVED IN THE DISCIPLINE PROCESS

5.8.1 In some circumstances, a student who has not yet been determined to be eligible may be entitled to procedural protections under the IDEA and NAC.

If there was a recognized suspicion of disability prior to the behavior infraction and recommendation of an alternative placement, discipline must cease, unless the infraction involved weapons, drugs or serious bodily harm, and an expedited evaluation must occur. The LEA is deemed to have knowledge that a student is a student with a disability if, before the behavior that precipitated the disciplinary action occurred:

a. The parent of the student had expressed concern, in writing, to the charter school

supervisory or administrative personnel, that the student is in need of special education and related services;

- b. The parent of the student had requested an evaluation of the student; or
- c. The teacher of the student, or other personnel of the charter school had expressed specific concerns about a pattern of behavior demonstrated by the student, directly to the charter school director of special education or to other charter school supervisory personnel.

5.8.2 Exception - The LEA shall not be deemed to have knowledge that a student is a student with a disability if:

- a. The parent of the student has not allowed an evaluation;
- b. If the parent of the student has refused services;
- c. The student has been evaluated and it has been determined that the student is not a student with a disability; or
- d. The parent has revoked consent for special education and related services.

5.8.3 If a request is made for an evaluation during the time period in which the student is pending long-term disciplinary action (i.e. after the discipline infraction has occurred), an evaluation shall be conducted by the referring school in an expedited manner.

Pending the results of the evaluation, the student shall remain in the educational placement determined by school authorities.

5.9 HOMEBOUND EVALUATION

Evaluations for special education eligibility completed for students who are hospitalized or are receiving homebound services must follow standard procedures for evaluation. Evaluation practices may differ in terms of the setting and modifications required to complete evaluations with these students. The charter school personnel are responsible for completing the evaluation for all students enrolled at the charter school.

5.10 EVALUATION REPORTS

5.10.1 At the conclusion of the evaluation process, a written report that summarizes the procedures employed, the results, and any educational implications must be developed and eligibility members should have input.

The MDT evaluation report may include assessment data from general and special education teachers and related services providers including a school psychologist, speech and language pathologist, school nurse, occupational therapist, physical therapist, and other appropriate personnel. All eligibility members who conduct assessments must include their results in the report.

5.10.2 The MDT evaluation report must include a detailed, educationally relevant description of the student's needs.

The report must be written in succinct, readily understandable language, using as little educational jargon as possible.

Each report should include, as appropriate:

- a. Student demographic information;
- b. Reasons for referral;
- c. Review of prior/previous interventions and student progress, and the student's educational history and classroom performance data;
- d. Evaluation methods used;
- e. Any variation from standard conditions in the administration of assessments, including variations in the qualifications of the person administering a test or the method of test administration;
- f. Results of all relevant assessments and interpretations of results, including the student's strengths and weaknesses;
- g. A description of the student's relevant behavior during the evaluation and classroom observation, and the relationship of that behavior to the student's evaluation results and educational performance;
- h. If a bilingual evaluation was conducted or considered, the language(s) used to test the student and the methods used;
- i. Environmental, cultural, or economic factors; and
- j. Professional recommendation regarding the student's eligibility for special education and related services.

5.10.3 Distribution of a draft MDT evaluation report to the parent at, or immediately prior to, scheduled eligibility meetings is an acceptable practice that can facilitate team collaboration and informed decision making.

However, draft reports do not constitute educational records under FERPA and therefore, the parent is not entitled to earlier release of draft reports.

5.10.4 The person(s) conducting the evaluation must sign the MDT evaluation report, provide the dates the assessments were administered, and the date of the eligibility meeting.

The parent must receive a copy of the signed MDT evaluation report and Statement(s) of Eligibility upon their completion at the formal MDT eligibility meeting. The MDT evaluation report must be maintained in the student's confidential folder.

5.11 INDEPENDENT EDUCATIONAL EVALUATIONS

5.11.1 Definition

An independent educational evaluation (IEE) means an evaluation conducted by a qualified examiner who is not employed by the charter school.

5.11.2 Right to evaluation

If a parent disagrees with an evaluation obtained by the charter school, the parent has the right to request an IEE. The charter school personnel must respond to the request in a timely manner. The charter school personnel must, without unnecessary delay, either:

- a. Ensure that an IEE is provided at the charter school's expense; or
- b. Initiate an impartial due process hearing, to demonstrate that the charter school's evaluation is appropriate.

At expense means the charter school either pays for the full cost of the evaluation or ensures the evaluation is otherwise provided at no cost to the parent. The parent may be asked about, but not required, to provide reasons for objecting to the charter school's evaluation prior to obtaining an IEE, but any request for such reasons may not be used to delay an IEE. For an independent educational evaluation to be conducted at the charter school's expense, the criteria under which the evaluation is obtained, including the location of the evaluation and the qualifications of the examiner, must be the same as the criteria the charter school uses when it initiates an evaluation, to the extent those criteria are consistent with the parent's right to an IEE. Beyond these conditions, the charter school is not allowed to impose additional conditions or timelines.

If a hearing officer requests an IEE as part of a hearing, the cost of the evaluation must be at public expense. If a due process hearing results in a final decision the charter school's evaluation is appropriate, the student's parent still has the right to an IEE, but not at the charter school's expense. The charter school personnel must consider an IEE, whether or not conducted at the charter school's expense, in any decision regarding the provision of a free appropriate public education to the student, so long as the IEE meets the charter school criteria. The results of an IEE may be presented as evidence in a due process hearing.

5.11.3 Procedures

- a. If a parent requests an IEE, either verbally or in writing, the school must submit the request in writing along with the confidential folder to the charter school Site Administrator or designee within two school days of the parent's request.
- b. Within 10 school days of the receipt of the request, the Site Administrator, or other charter school designee, will review the request and notify the parent of the decision in writing (Appendix A).
- c. The decision will come from the charter school Site Administrator or designee.
- d. The school will not send a Parental Prior Notice of District Refusal.

5.11.4 Notice of the Right to an Independent Educational Evaluation

The charter school personnel must provide to parents, on request for an IEE, information about where an IEE may be obtained, including the charter school's criteria applicable to IEEs. This information should be made available in a manner that is readily understandable to the general public, including parents whose native language is not English.

5.11.5 Screenings

The screening of a student by a teacher or specialist to determine appropriate instruction strategies for curriculum implementation shall not be considered to be an evaluation for determining eligibility for special education and related services.

CHAPTER 6 ELIGIBILITY

This Chapter describes:

- 6.1 The Eligibility Determination
- 6.2 The Multidisciplinary Team (MDT) and Eligibility Team (ET)
- 6.3 Criteria for determining Eligibility
- 6.4 Report of the Eligibility Determination

6.1 THE ELIGIBILITY DETERMINATION

Once a student has been formally evaluated, the charter school must convene a meeting of the Multidisciplinary Team (MDT) to determine whether the student has a disability and whether the student is eligible for special education and related services. This chapter explains the general requirements for eligibility determination, eligibility criteria, the composition of the MDT, and the requirements for the team's reports. In order to ensure that required time frames are met for conducting an Individualized Education Program (IEP) meeting and that students begin receiving needed services in a timely manner, it is important to promptly schedule the MDT's eligibility determination meeting. In many instances, the eligibility determination and the IEP meeting may be held on the same date, provided that all necessary participants for each meeting are available and appropriate prior notices were sent.

6.1.1 General Requirements of Eligibility Determination

- a. Upon completion of a formal evaluation, an MDT of qualified professionals and the student's parent must determine whether the student is a child with a disability within the meaning of IDEA. IDEA defines a child with a disability as a child who has been formally evaluated, has one or more identified disabilities, and because of that disability, needs special education and related services.
- b. A student must have at least one of the following disabilities, as defined in the NAC, to be eligible for special education services in Nevada:
 - autism spectrum disorder;
 - hearing impairment (including deafness);
 - visual impairment (including blindness);
 - deaf-blindness;
 - orthopedic impairment;
 - health impairment, other than orthopedic impairment;
 - speech and language impairment;
 - traumatic brain injury;
 - intellectual disability;
 - emotional disturbance;
 - specific learning disability;
 - multiple impairments; and/or
 - developmental delays (for a child aged 3 through 5 only)
- c. A student is not considered eligible for special education services if the MDT determines, through an appropriate evaluation, that a student has one of the above disabilities but does not require special education services. Related services are a support service and are only provided

to students eligible for special education services.

d. Speech and Language Impairment is one of the identified eligibilities under NAC. Speech/Language services may be considered as either specially designed instruction or related services.

6.1.2 Lack of Instruction in Reading or Math and Limited English Proficiency

a. A student may not be determined to be a child with a disability if the determinant factor for eligibility is:

- lack of appropriate instruction in reading including the essential components of reading instruction;
- the essential components of reading instruction means explicit and systematic instruction in:
 - phonemic awareness;
 - phonics;
 - vocabulary development;
 - reading fluency, including oral reading skills; and
 - reading comprehension strategies;
- lack of appropriate instruction in math; or
- limited English proficiency; and
- the student does not otherwise meet the eligibility criteria described in this chapter.

6.1.3 Restrictions

a. Drug or Alcohol Addiction

A student's drug or alcohol addiction may not serve as the sole basis for determining the student has a disability for purposes of IDEA eligibility. However, a student with a drug or alcohol addiction is eligible under IDEA if the MDT determines the student otherwise meets the criteria for one of the identified disabilities and needs special education and related services.

b. Students incarcerated as adults

The charter school is not responsible for initial identification activities for students who are convicted as adults and incarcerated in adult prisons.

6.1.4 Age Ranges for Eligibility

A child with a disability who has an educational need is eligible for services under IDEA when the child turns three years of age. A student's eligibility terminates when the student graduates with a regular high school diploma (Option 1) or reaches age 22, whichever is earlier.

NOTE: Even though Federal and State monies are terminated after a Special Education student's 22nd birthday, public charter schools may choose to continue services through the end of the school year. Additionally, students who receive an Adjusted Diploma (Option 2) before their 22nd birthday, can choose to return and stay in school until they are 22 years of age.

6.1.5 Termination of Eligibility

a. Any termination of eligibility is considered a change in placement. Termination of eligibility occurs when the student or guardian who has retained educational rights:

- graduates with a regular high school diploma (Option 1);
- turns 22 years of age, or
- is formally evaluated and found not eligible by the Multidisciplinary Team, or
- student or guardian revokes services.

b. A Free Appropriate Public Education (FAPE) is available to any individual student with a disability who needs special education and related services. A student may still be eligible for special education even though they have demonstrated passing grades and are advancing grade to grade. The determination that a student is eligible under this part must be made on an individual basis by an appropriate MDT.

6.2 THE MULTIDISCIPLINARY TEAM

6.2.1 General Requirements for MDT/Eligibility Team Membership

Membership requirements differ based on specific eligibility classifications, as defined by NAC. These requirements are identified in the following chart.

REQUIRED PARTICIPANTS AT MDT EVALUATION/ELIGIBILITY MEETINGS						
<i>Eligibility Category</i>	<i>School Psychologist</i>	<i>Special Ed. Teacher / Specialist</i>	<i>Gen. Ed. Teacher</i>	<i>Speech Pathologist</i>	<i>School Nurse</i>	<i>Parent</i>
Autism Spectrum Disorder	X	X	X	X		X
Deaf/Blind*		**			R	X
Developmental Delay	X	X			R	X
Emotional Disturbance	X	X	X			X
Health Impairment	X	X	X		X	X
Hearing Impairment/ Deaf*		**			R	X
Intellectual Disability	X	X		X		X
Multiple Impairment	X	X		X		X
Orthopedic Impairment		X	X		X	X
Specific Learning Disability	X	X	X			X
Speech/Lang. Impairment		** *	X	X		X
Traumatic Brain Injury	X	X	X	X	X	X
Visual Impairment		**			R	X

Above Required Participants Chart Key

X = required member as indicated by the (NAC)

** = the charter school /SPCSA recommends an audiologist be present*

*** = Two (2) specialists required in attendance*

****=only if the student has another disability in addition to speech and language impairment*

R = Recommended member by the charter school/ SPCSA

6.2.2 Other Considerations

- a. A minimum of three (3) participants must be in attendance for any eligibility.
- b. Health assessments are required for all eligibilities; however, a school nurse is not always a required participant in formal eligibility meetings.
- c. Eligibility decisions are finalized as a function of the majority position among required team members, whereas IEP and placement decisions are typically finalized as a function of attaining consensus among required participants. In the absence of a consensus among MDT members for eligibility determination, the team must consider and determine the following factors:
 - were there sufficient discussions among team members over outstanding disagreements; and
 - is there enough information available to render a decision

6.2.3 Classroom Disruption by Independent Evaluators

Amplus Academy has an open visitation policy, but it is not permissible for any school visitor, regardless of their purpose, to interfere with or disrupt the learning that is taking place in the classroom. Undoubtedly, there will be times when it is appropriate to allow independent evaluators to visit a classroom to observe and evaluate students. Such visits should be prearranged with school administration. A release of information should be signed prior to the visit. As with any other campus visitors, please ensure that all independent evaluators report to the main office and sign in.

An administrator of Amplus Academy will accompany all independent evaluators to the classroom. An Amplus Academy staff member will remain with the evaluator during any observation or evaluation. Any observation or evaluation will be pre-arranged. Any observation or evaluation will be limited to no more than 30 minutes. Classroom staff cannot be interrupted during instruction and will not be available to engage in conversation. If the independent evaluator wishes to have a conversation with the teacher, then a separate appointment should be arranged with ESS staff.

Individual and personal providers are not permitted to provide services to students during school hours nor on school property.

6.3 CRITERIA FOR DETERMINING ELIGIBILITY

In order to determine that a student is eligible for special education and related services, the MDT must determine if the student meets the specific criteria under NAC for one or more disabilities. The following sections describe NAC criteria according to specific classifications.

6.3.1 Autism

- a. Definition and Criteria for Determining Eligibility
NAC defines “Autism” to mean a spectrum disorder which:

- significantly affects the verbal and nonverbal communication and social skills of a person and is often characterized by repetitive activities and stereotyped movements, resistance to changes in environment or daily routine, and responding to sensory experiences in an unusual manner;
- is usually apparent before the age of 3 years; and

- adversely affects the educational performance of a student causing significant delays or irregular patterns in learning, or both. The term includes, without limitation, a group of developmental disorders such as autistic disorder, Asperger's disorder, atypical autism, pervasive developmental disorder and other disorders that share the characteristics described above. The term Autism does not apply if a student's educational performance is adversely affected primarily because the student has an emotional disturbance as defined in NAC.

6.3.2 Hearing Impairment

a. Definition

NAC defines "Hearing Impairment" to mean an impairment of the hearing mechanism which affects sound integration and prevents or delays the normal development of speech and language.

b. Criteria for Determining Eligibility

Nevada regulations provide that a student is eligible for special services and programs of instruction if the MDT concludes the student meets the following standards, as applicable:

- hard of Hearing
- the student has the ability, if aided, to hear and understand most spoken words;
- the student's hearing mechanism, though defective, is sufficiently functional with or without the use of a hearing aid to allow a receptive flow of information; and
- the student has an average hearing threshold of 30 decibels or more.
- deafness
- routine auditory communication is impossible for the student, or nearly so, because of the student's inability to discriminate among and understand the sounds that reach the student;
- the sense of hearing of the student is nonfunctional for the ordinary purposes of life, whether as the result of congenital or post-lingual deafness; and
- the student has an average hearing threshold level, at 500, 1,000 and 2,000 Hz, of 92 decibels or more

As used in this subsection, nonfunctional for the ordinary purposes of life means the student does not receive speech sounds clearly enough through hearing, with or without amplification and notwithstanding the fact that he may be aware of loud or random noises, to develop language. A student under the age of 6 years can be eligible for the special services and programs under the classification of Hearing Impairment.

6.3.3 Visual Impairment

a. Definition

NAC defines "Visual Impairment" to mean an impairment which, despite correction, adversely affects or will adversely affect the ability of a student to benefit from or participate in an educational program without the assistance of special education.

b. Criteria for Determining Eligibility

Nevada regulations provide that a student is eligible for special services and programs of instruction based on moderate or severe visual impairment if the MDT concludes the student meets the following standards, as applicable:

- moderate visual impairment

- the student can use vision as the main channel of learning; and
- the student's visual acuity is 20/70 or less in the better eye with the best possible correction; or
- the student suffers from a progressive deterioration of vision, the probable result of which will be the student's visual acuity is 20/70 or less in the better eye with the best possible correction.
- severe visual impairment
- the student's visual acuity does not exceed 20/200 in the better eye;
- the student's vision in the better eye is restricted to a field which subtends an arc of not more than 20 degrees; or
- the student suffers from a progressive deterioration of vision, the probable result of which will be one or both of the conditions described in the points above. A student under the age of 6 years can be eligible for the special services and programs under the classification of Visual Impairment.

6.3.4 Deaf-Blindness

a. Definition

NAC defines "Deaf-Blindness" to mean concomitant hearing and visual impairments, the combination of which causes such severe communication and other developmental and educational problems that they cannot be accommodated in special education programs solely for students who are deaf or students who are blind.

b. Criteria for Determining Eligibility

Nevada regulations do not delineate specific criteria for determining Deaf- Blindness. To be determined eligible for services under the disability of Deaf-Blindness, the student must be eligible to receive services under both Hearing Impairment and Visual Impairment. A student under the age of 6 years can be eligible for the special services and programs under the classification of Deaf-Blindness.

6.3.5 Orthopedic Impairment

a. Definition

NAC defines an "Orthopedic Impairment" to mean a severe impairment that adversely affects the student's educational performance and which results from:

- congenital anomaly including without limitation, clubfoot and absence of a member;
- a disease, including without limitation, bone tuberculosis and poliomyelitis; or
- any disease including without limitation, cerebral palsy, an amputation and a fracture or burn that caused a contracture.

b. Criteria for Determining Eligibility

Nevada regulations provide that a student is eligible for special services and programs of instruction if the MDT determines the student suffers from a Severe Orthopedic Impairment which adversely affects the student's educational performance. To determine whether an Orthopedic Impairment adversely affects educational performance, an analysis must be conducted of the impairment to determine whether the student can function in a regular classroom.

6.3.6 Health Impairment other than Orthopedic Impairment

a. Definition

NAC defines “Health Impairment” to mean an impairment that limits the strength vitality or alertness of the student, including, but not limited to, a heightened alertness to environmental stimuli which results in limited alertness with respect to the educational environment and which:

- is caused by chronic or acute health problems such as asthma, attention deficit disorder or attention deficit hyperactivity disorder, childhood disintegrative disorder, diabetes, epilepsy, a heart condition, hemophilia, lead poisoning, leukemia, nephritis, rheumatic fever, Rhett’s disorder, sickle-cell anemia, and Tourette syndrome (this list of specific health conditions is meant to be illustrative, not exhaustive); and
- adversely affects the educational performance of the student.

b. Criteria for Determining Eligibility

A student is eligible for special services and programs of instruction if the MDT concludes the student has health impairment other than an orthopedic impairment which could reasonably be interpreted as adversely affecting the educational performance of the student. Adversely affecting educational performance may include, without limitation, difficulty concentrating, chronic fatigue and impulsiveness which interfere with the student’s ability to be educated.

c. Some students with attention deficit disorder (ADD) or attention deficit hyperactivity disorder (ADHD) may be eligible for special education and related services by meeting the criteria for Health Impairment, or may be eligible based on meeting the criteria described in this chapter for another type of disability. Those students would be classified as eligible for services under the Health Impairment definition if:

- the ADD or ADHD is determined to be a chronic health problem that results in limited alertness (including heightened alertness to environmental stimuli that results in limited alertness with respect to the educational environment);
- the ADD or ADHD adversely affects educational performance; and
- special education and related services are needed to address the ADD or ADHD

6.3.7 Speech and Language Impairment

a. Definition

NAC defines “Speech and Language Impairment” to mean a disorder relating to language, articulation, fluency, or the use of the voice which:

- is outside the range of acceptable variation in a given environment;
- is inconsistent with the chronological or mental age of the student; or
- affects the emotional, social, or educational adjustment of the student.

b. Criteria for Determining Eligibility

Nevada regulations state that a student is eligible for special services and programs of instruction based on a speech and language impairment if the MDT concludes the student meets the following standards, as applicable:

- that an impairment exists;
- the student has demonstrated the ability to profit from speech and language therapy; and
- the student requires a program of instruction, because of the nature or severity of

the student's impairment, which is not feasible in the current educational setting because:

- intensive remedial techniques or strategies, which can only be implemented in a clinical or therapeutic setting, are required to improve communication skills of the student;
- the nature of the impairment requires the student receive the services of a speech and language pathologist; or
- the impairment is of such severity or multiplicity as to require individual or small group management that is available only in a speech and language program. The MDT may find that a student has a Speech and Language Impairment based on a deficit or disorder with respect to:
 - phonology or articulation, as indicated by the presence of three or more of the following conditions:
 - the student has the physiological potential to make the neuromuscular adjustments necessary for oral expression;
 - the student's lack of intelligibility interferes with communicative ability;
 - the student cannot adequately discriminate, initiate, or sequence sound patterns;
 - the student's ability to articulate is significantly less than that which is expected in view of the student's cognitive abilities and level of development; or
 - the deficit or disorder has an adverse social, emotional, or academic effect on the student.
- use and comprehension of language, as indicated by the presence of two or more of the following conditions:
- the student's ability to comprehend language is significantly less than that which is expected in view of the cognitive abilities and level of development of the student;
- the student's pragmatic use of language is inappropriate; or
- the deficit or disorder has an adverse social, emotional, or academic effect on the student.
- fluency of speech, as indicated by the presence of two or more of the following conditions:
 - the student's speech is observed to be diffluent;
 - the severity of the deficit or disorder is such that it interferes with the student's communication; or
 - the deficit or disorder has an adverse social, emotional, or academic effect on the student.
- quality, pitch, or intensity of voice, as indicated by the presence of two or more of the following conditions:
 - voice therapy is recommended by a physician or another person certified as a specialist in the identification and treatment of oral, nasal, or laryngeal anomalies;
 - the severity of the deficit or disorder is such that it interferes with the student's communication; or
 - the deficit or disorder has an adverse social, emotional, or academic effect

on the student.

- a student with limited English proficiency is eligible for the special services and programs of instruction on the same basis as other students, if the impairment:
 - manifests itself in the student's native language and in English; and
 - is not attributable to the phonological system of the student's native language, or to dialectical differences of articulation and language form between that language and English.
- a student under the age of 6 years can be eligible for special services and programs under the classification of Speech and Language Impairment.

6.3.8 Traumatic Brain Injury

a. Definition

NAC defines "Traumatic Brain Injury" to mean an injury to the brain caused by an external force that results in the total or partial functional disability or psychosocial impairment of a person, or both. Except as otherwise provided in this section, the term applies to any injury to the brain which adversely affects educational performance including, without limitation, injuries affecting a student's:

- cognitive abilities;
- speech;
- language;
- information processing;
- memory;
- attention;
- reasoning;
- abstract thinking;
- judgment;
- problem solving abilities;
- sensory, perceptual and motor skill abilities;
- psychosocial behavior; and
- physical functions

The term does not include injuries to the brain that are congenital or degenerative or which are induced by trauma during birth.

b. Criteria for Determining Eligibility

A student is eligible for special services and programs of instruction if the MDT concludes the student has a traumatic brain injury that adversely affects the student's educational performance. In making the determination, the eligibility team shall consider, the following, but not limited to:

- medical documentation of the injury;
- the student's educational performance relative to a normative population;
- the student's strengths and weaknesses; and if possible, the student's educational performance before and after the student acquired the injury.

6.3.9 Intellectual Disability

a. Definition

NAC defines the term "Intellectual Disability" as a condition that:

- is characterized by intellectual functioning at a level that is significantly below

average, and which exists concurrently with related limitations in two or more of the following adaptive skill areas:

- communication skills;
- self-care;
- home living;
- social skills;
- use of the community;
- self-direction;
- health and safety;
- functional academics;
- leisure; and
- work;
- manifests before the age of 18 years; and
- adversely affects the educational performance of a student

b. Criteria for Determining Eligibility

Nevada regulations provide that a student is eligible for special services and programs of instruction based on mild, moderate, severe, or profound Intellectual Disability if the MDT concludes the student meets the following standards, as applicable:

- Mild Intellectual Disability
 - the measured cognitive abilities, as determined by an acceptable individual standardized test, are at least 2 standard deviations below the mean score for that test;
 - the adaptive skills, in comparison with those members of the student's chronological peer group, indicates the student is experiencing difficulty; and
 - the academic achievement is generally consistent with the cognitive abilities and adaptive skills of the student.
- Moderate Intellectual Disability
 - the measured cognitive abilities, as determined by an acceptable individual standardized test, are at least 3 standard deviations below the mean score for that test;
 - the adaptive skills, in comparison with those members of the student's chronological peer group, indicates the student has markedly lower capabilities; and
 - the academic achievement and speech and language development is generally consistent with the cognitive abilities and adaptive skills of the student.
- Severe Intellectual Disability
 - the measured cognitive abilities, as determined by an acceptable individual standardized test, are at least 4 standard deviations below the mean score for that test;
 - the adaptive skills, in comparison with those members of the student's chronological peer group, indicates the student has extensively lower capabilities; and
 - the developmental functioning of the student is generally consistent with the cognitive abilities and adaptive skills of the student.

- **Profound Intellectual Disability**
 - the measured cognitive abilities, as determined by an acceptable individual standardized test, are at least 5 standard deviations below the mean score for that test;
 - the adaptive skills, in comparison with those members of the student's chronological peer group, indicates the student has extremely limited capabilities; and
 - the developmental functioning of the student is generally consistent with the cognitive abilities and adaptive skills of the student.

6.3.10 Emotional Disturbance

a. Definition

NAC defines "Serious Emotional Disturbance" to mean a severe emotional disorder that:

- is exhibited by a person for at least 3 months;
- adversely affects academic performance; and
- includes one or more of the following:
 - an inability to learn which is not caused by an intellectual, sensory or health factor;
 - an inability to engage in or to maintain interpersonal relationships with peers and teachers;
 - inappropriate behavior or feelings;
- a general and pervasive mood of unhappiness or depression; a physical symptom associated with a personal or academic problem; or
- the expression of fears regarding personal or academic problems.

b. Criteria for Determining Eligibility

Nevada regulations provide that a student is eligible for special services and programs of instruction based on an emotional disturbance if the MDT concludes that:

- the student exhibits one or more of the characteristics described in section below;
- these characteristics have been evident for at least 3 months;
- the characteristics adversely affect the student's ability to perform developmental tasks appropriate to the student's age:
 - within the educational environment, despite the provision of intervention strategies; or
 - in the case of a student under school age, in the home, child care, or preschool setting; and
 - special education support is required to alleviate these adverse effects.

The characteristics listed in Nevada regulation for Emotional Disturbance involve consistent manifestation of any of the following:

- an inability to build or maintain satisfactory interpersonal relationships within the school environment, including:
 - withdrawal or isolation from others; or
 - efforts by the student to obtain negative attention from others through punishment;
 - inappropriate behavior or feelings under normal circumstances, including atypical behavior such as outbursts of anger, crying, or head banging, without apparent cause or reason;

- a pervasive mood of unhappiness or depression; or
- fears or a tendency to develop physical symptoms associated with personal or school problems.

Nevada regulations specify that a student is not eligible for special education and programs of instruction solely because of sensory, intellectual, or health factors or the student is socially maladjusted or has a conduct problem. A student who is socially maladjusted or has a conduct problem may not be determined to be eligible for special education services and programs of instruction unless the MDT concludes the student otherwise meets the eligibility criteria.

6.3.11 Specific Learning Disability

a. Definition

NAC defines “Specific Learning Disability” to mean a disorder in one or more of the basic psychological processes involved in understanding or using spoken or written language which is not primarily the result of a visual, hearing or motor impairment, intellectual disability, serious emotional disturbance, or an environmental, cultural or economic disadvantage. The disorder may manifest itself in an imperfect ability to listen, think, speak, read, write, spell or perform mathematical calculations. The disorder includes, without limitation, such conditions as perceptual disabilities, brain injury, minimal brain dysfunction, dyslexia and developmental aphasia.

b. Criteria for Determining Eligibility

Nevada regulations provide that a student is eligible for special services and programs of instruction based on specific learning disabilities if the MDT concludes that:

- the student does not achieve adequately for the student’s age or meet State-approved grade level standards in one or more of the following areas, when provided with learning experiences and instruction appropriate for the student’s age or State-approved grade-level standards:
 - oral expression;
 - listening comprehension;
 - written expression;
 - basic reading skills;
 - reading fluency skills;
 - reading comprehension;
 - mathematics calculation; or
 - mathematics problem solving;
- the student does not make sufficient progress to meet age or State- approved grade-level standards in one or more of the areas identified in this subsection when using a process based on the student’s response to scientific, research-based intervention; or the student exhibits a pattern of strengths and weaknesses in performance, achievement, or both, relative to age, State-approved grade-level standards, or intellectual development, that is determined by the group to be relevant to the identification of a specific learning disability; and
- the findings in this subsection are not primarily the result of:
 - a visual, hearing, or motor disability;
 - intellectual disability;
 - emotional disturbance; cultural factors;
 - environmental or economic disadvantage; or

- limited English proficiency.
- interventions implemented in general education classrooms have not remedied any identified underachievement.
- any identified underachievement or severe discrepancy between achievement and intellectual ability is not correctable without special education services.
- if the charter school determines that student has not made sufficient progress to meet age or State-approved grade level standards in one or more of the areas identified in this subsection when using a process based on the student's response to scientific, research-based intervention the charter school, being a public agency, must document:
 - the instructional strategies used and the student centered data collected; and
 - that the student's parents were notified about the charter school's Special Education Department's policies regarding the amount and nature of student performance data that would be collected and the general education services that would be provided;
 - strategies for increasing the student's rate of learning; and
 - the parents' right to request an evaluation to determine whether the student is eligible for special education and related services.
- the MDT must document the determination of eligibility which must contain:
 - a statement as to whether the student has a specific learning disability;
 - the basis for making that determination, including an assurance the determination has been made in accordance with NAC;
 - a description of the relevant behavior noted during the observation of the student;
 - a statement of the relationship of that behavior to the academic functioning of the student;
 - any educationally relevant medical findings;
- a statement as to whether the student does not achieve adequately for the student's age or to meet State approved grade-level standards and:
 - the student has not made sufficient progress to meet age or State approved standards when using a process based on the student's response to scientific, research based intervention; or
 - the student exhibits a pattern of strengths and weaknesses in performance, achievement, or both, relative to age, State-approved grade level standards or intellectual development.
 - a statement that any identified underachievement or severe discrepancy between achievement and intellectual development is not correctable without special education services;
 - the conclusion of the team concerning the effect upon the student of any visual, hearing, or motor disability; intellectual disability; emotional disturbance; cultural factors; environmental or economic disadvantage; or limited English proficiency on the child's achievement level; and
- if the student has participated in a process that assesses the student's response to scientific, research-based intervention:
 - the instructional strategies used and the student centered data collected;

and

- documentation the student’s parents were notified about;
- the charter school’s department’s policies regarding the amount and nature of student performance data that would be collected and the general education services that would be provided;
- strategies for increasing the student’s rate of learning; and
- the parents’ right to request an evaluation to determine whether the student is eligible for special education and related services.
- a certification by each member of the team that the report reflects the member’s conclusions or, if the report does not reflect the conclusions of a member, a minority report of the conclusions of that member.

Students with ADD or ADHD who are eligible for special education and related services may meet the criteria for “Health Impairment,” “Specific Learning Disability” or “Emotional Disturbance”, depending upon the student’s profile.

6.3.12 Multiple Impairment

a. Definition and Criteria for Determining Eligibility

NAC defines “Multiple Impairments” to mean that a student meets the requirements for eligibility for students with Intellectual Disability and the requirements for eligibility for any additional disabling condition, other than a Specific Learning Disability, Developmental Delay or a Speech and Language Impairment.

6.3.13 Developmental Delay

a. Definition

NAC defines “developmental functioning” to mean cognitive abilities, gross and fine motor skills, self-help, social and emotional condition, and the skill in the use of receptive and expressive language.

b. Criteria for Determining Eligibility

Nevada regulations provide that a student is eligible for special services and programs of instruction based on Developmental Delay (DD) if the Multidisciplinary Team concludes that the student demonstrates a delay of at least two standard deviations in one, or at least one standard deviation in two or more, of the following areas:

- receptive or expressive language;
- cognitive abilities;
- gross or fine motor function;
- self-help;
- social or emotional condition

c. Termination of Eligibility

A student may no longer be identified with a developmental delay if:

- the student maintains appropriate developmental functioning in all developmental areas for 6 months or more, and the MDT, based on evaluation data, concludes that special education services are no longer necessary; or
- the student reaches age 6. For students who have DD classification and are approaching the age of 6, the charter school should reevaluate to determine whether the student has another disability that would require continuing special

education services.

6.4 REPORT OF THE ELIGIBILITY DETERMINATION

6.4.1 Preparation of the Reports

The MDT must document its determination of a student's eligibility or ineligibility for special education services in a written evaluation report and statement of eligibility. All team members must indicate the evaluation report is an accurate summary of their analysis and conclusions by signing the final report. All evaluation reports must be filed in the student's confidential folder (All students who have been formally evaluated should have a confidential folder developed and maintained at the charter school campus, whether or not the student was found eligible). The MDT must complete a statement of eligibility for each disability formally considered by the team. The parent must be provided a copy of finalized statements of eligibility and evaluation reports on which the determination of the student's eligibility or ineligibility is based. When the eligibility determination is based on the conclusions of the majority of the team, and some members disagree, the team may consider whether to prepare a written report of the minority's conclusion (required for minority conclusions when determining specific learning disability eligibility). A minority report must be attached to the pertinent statement of eligibility in the confidential folder. NOTE: Refer to 5.2 and 5.3.

6.4.2 Content of the MDT Evaluation Report

The evaluation report should discuss the MDT's findings and conclusions regarding whether the student has a specific disability and whether, because of that disability, the student needs special education and related services. The report should discuss the basis for these conclusions, with reference to the definitions, criteria, and required evaluation components for each particular area of disability considered, including those rejected by the team. The report should describe the student's areas of deficit and strengths and the resulting effects on student's learning, functional performance, and academic achievement. An evaluation report must include the reason for referral, required assessments by disability classification, and determination of special education need(s). The report should specifically recommend any additional evaluations when needed. If no such recommendation is made, the presumption will be that the MDT has concluded that no additional evaluation is required. The report should be written in clear and concise language understandable to the parent and others who may refer to it.

CHAPTER 7 INDIVIDUALIZED EDUCATION PROGRAMS

INTRODUCTION

Once a determination has been made that a student has a disability and needs special education and related services, an Individualized Education Program (IEP) must be developed for the student in accordance with the procedures and standards described in this Chapter. An IEP is a written program designed to provide special education and related services in accordance with the student's disability related needs.

This Chapter describes:

7.1 Prior Written Notice

7.2 Parental Participation

7.3 IEP Meeting Participants

7.4 Consent for Initial Provision of Special Education and Related Services

7.5 Types of IEPs

7.6 IEP Components

7.7 Students with disabilities in adult prisons

7.8 Conducting an IEP meeting

7.1 PRIOR WRITTEN NOTICES

7.1.1 Parental Prior Notice of District/the charter school Proposal

- a. It is the responsibility of the special education supervisor to reach an agreement with the parent for a mutually agreed upon time for a meeting and provide Prior Written Notice (PWN) to the parent/legal guardian and student if 14 years of age or older.
- b. Beginning when a student reaches age 14, the notice must indicate that the proposed action of the meeting is to also plan transition services and a copy of the notice **must** be provided to the student. Additionally, the confidential folder must have copies of the PWN to parents and student.

7.1.2 Proposed Meeting Arrangements

- a. At a reasonable time before a proposed IEP meeting, the Site Administrator or designee must also provide proposed meeting arrangements to the student's parent.
- b. The meeting arrangements should include time, date, location, participants and their positions of the IEP meeting (i.e. Amy Smith, Occupational Therapist)
- c. Beginning at age 14, the student must be invited to attend the meeting and be provided a copy of the meeting arrangements.
- d. The Proposed Meeting Arrangements and the Parental Prior Notice of School Proposals must use understandable language and be provided in the native language or other mode of communication of the parent/guardian and/or student.
- e. A copy of the Proposed Meeting Arrangements and the Parental Prior Notice of School Proposals must be filed in the student's confidential folder and documented in the status record that a copy was given to the parent and the student (14 years or older). See Chapter 3 - Prior Notices for additional information and procedures.

7.2 PARENTAL PARTICIPATION

7.2.1 The Site Administrator or designee must take steps to ensure that one or both of the student's parents/legal guardians are present at each IEP meeting or are afforded the opportunity to participate in the development of the student's IEP.

7.2.2 IEP meetings should be scheduled at a mutually agreed upon time and place, and the parent should be notified well enough in advance, 5 to 10 days, of the meeting to ensure that they will have an opportunity to attend.

If neither parent can physically attend an IEP meeting, the Site Administrator or designee must use other methods to ensure parent participation (this could include a telephone conference call, videoconference, or other means with the required team members present).

7.2.3 The charter school may proceed with an IEP meeting without a parent in attendance, if and only if, the charter school has detailed records of all required attempts to ensure parent participation as described in 7.2.4, below unless the parent has expressed a desire to attend, then the school must continue to document attempts to include the parents in the development of their child's IEP.

7.2.4 All efforts to arrange a mutually agreed upon time and place for the meeting must be documented in the student's confidential folder, including:

- a. Detailed records of telephone calls made or attempted and the results of those calls, (it is best practice that at least one telephone call is made, and follow-up calls are made if staff is unable to speak with the parent directly over the phone. If parents don't have a phone, document other methods utilized to contact parent);
- b. Copies of correspondence sent to the parent and any responses received; and
- c. Detailed records of any visits made to the parent's home or place of employment and the results of those visits.

7.2.5 The charter school should take whatever action is necessary to ensure the parent understands the proceedings of the IEP meeting, including arranging for an interpreter for a parent who is hearing impaired or whose native language is other than English. Parent must have a waiver signed when an interpreter is required but not utilized.

7.3 IEP MEETING PARTICIPATION

7.3.1 Required participants

The Site Administrator or designee is responsible for ensuring the IEP Team includes the following required participants:

- a. One or both of the student's parents/legal guardians;
- b. The charter school representative who acts as the Local Education Agency (LEA) representative and is:
 - qualified to provide, or supervise the provision of, specially designed instruction to meet the unique needs of students with disabilities;
 - knowledgeable about the general curriculum;
 - knowledgeable about the availability of the charter school resources; and
 - a Site Administrator or designee who has attained an administrator's and/or Special Education endorsement/license and has the authority to commit the charter school resources and ensure that IEP services will be provided.
- c. At least one General Education Teacher who teaches the student;
 - if the student has more than one teacher, the Site Administrator or designee may designate which teacher(s) will participate.
 - if the student does not currently access general education classes, a general education teacher knowledgeable of the grade level curriculum must attend.
- d. At least one Special Education teacher or provider who is or will be responsible for implementing the IEP; and
 - for example, a student who receives only speech/language services, the speech/language pathologist would serve as the special education teacher.

- e. An individual who can interpret the instructional implications of evaluation results, (who may also be a member of the team as described above other than the parent).

7.3.2 Additional participants who must be invited

- a. In the case of an IEP that includes transition services or considers the student's transition service needs:
- the student must be invited;
 - **upon parental/legal guardian consent**, a representative of a participating agency that is likely to provide or pay for transition services must be invited if the IEP is to include transition services or to consider the student's transition service needs. A parent can refuse to provide consent for the charter school to invite other agencies that are likely to be responsible for providing or paying for transition services.
- b. In the case of an IEP for a student that has reached the age of majority (age 18), the parent may be invited by the student. If educational rights have been retained by the parent, follow procedures outlined in 7.1.1 – 7.2.5
- c. In the case of an IEP that includes a related service, the provider must be invited (attendance is not required) if the student's evaluation has identified a need for a particular related service or if a related service is to be discussed as part of the IEP meeting.
- d. In the case of an initial IEP meeting for a preschool child who previously received early intervention services, the charter school must notify the parent that, upon the parent's request, the charter school will invite the service coordinator or representative of the child's early intervention system to participate in the meeting.
- e. In the case of an IEP for a student whose parent/legal guardian is deaf or whose native language is other than English, the charter school must take whatever action is necessary to ensure the parent understands the proceedings of the IEP team meeting, including arranging for an interpreter.

7.3.3 Other participants that may be invited

- a. The charter school has the right to invite additional participants who have knowledge or special expertise concerning the student to the IEP meeting. The parent must be provided this information in writing on the Proposed Meeting Arrangements form (i.e. Prior Written Notice form). The school must obtain written permission from the parent prior to the proposed meeting.
- b. If behavioral concerns are going to be discussed, a person who is knowledgeable about positive behavioral supports may be invited. This person may be a special education teacher, school counselor, school psychologist, behavior mentor teacher or special education instructional facilitator.
- c. The parent has the right to bring additional participants to an IEP meeting who have knowledge or special expertise regarding the student. The parent determines the knowledge or special expertise of the additional participants. This may include friends, family members, neighbors, attorneys and advocates. The parent may indicate who they are bringing when responding to the proposed meeting arrangements, however, it is not required.

7.4 CONSENT FOR INITIAL PROVISION OF SPECIAL EDUCATION AND RELATED SERVICES

7.4.1 Consent for the Initial Provision of Services is only obtained after the initial eligibility has been determined in the State of Nevada

- a. Consent for Initial Provision of Services must be obtained before the Initial IEP meeting
- b. Before consent is obtained, the parent must be provided with an explanation of the continuum of services.
- c. The parents must be fully informed of the special education and related services
- d. The charter school may not initiate a due process hearing to provide special education and related services to a student when a parent refuses to consent to initial services. A student whose parent has refused consent for initial services would not be provided special education and related services and would continue to receive general education services.

7.4.2 Revocation of Consent for Special Education and Related Services

- a. The charter school must respond to any parent request for termination of services. A student may only be removed from special education for the following reasons:
 - found not eligible through a reevaluation;
 - graduation with an Option One/Standard diploma;
 - aging out at 22 years old;
 - written revocation of consent by parent and the charter school's issuance of prior notice of revocation of services; or
 - the decision of a hearing officer.
- b. If at any time following the initial provision of special education and related services, the parent revokes consent for the continued provision of special education and related services;
 - the parent must submit a written request for revocation of consent to the charter school Administration
 - upon receipt of the request from the parents, the charter school Administration will:
 - 1. send the parent a prior written notice to change the student's placement, including date of effectivity of termination of specially designed instruction services (the school will continue implementing the student's IEP until the date services will be discontinued);
 - 2. notify the school of the date when services will be discontinued;
 - 3. within ten calendar days from the date of revocation request, the prior written notice is sent to the parent; and
 - 4. the charter school will document on the status record of the confidential folder the date that services will be discontinued.
 - after services have been terminated through revocation, the school is not required to convene an IEP Team meeting or develop an IEP for further provision of special education and related services;
 - the charter school can initiate a due process hearing or mediation procedures to continue special education and related services for a student when their parent have revoked consent;
 - if at a later date the parent requests that special education services be reinstated, the request will be treated as an initial referral;
 - if the parent requests the special education records be expunged, Family Educational Rights and Privacy Act (FERPA) procedures for amending records

are followed;

- if the student engages in behavior that may result in a disciplinary change of placement:
 - the student is not entitled to the protections under IDEA;
 - the charter school is deemed not to have knowledge of a suspicion of a disability; and
 - the student will be disciplined as a general education student.
- the parent consent is for the initial provision of special education and related services generally not for a particular service.
- a parent cannot revoke one service (e.g. revoke resource services but want the speech/language services).
- If a parent disagrees with the provision of any particular service, they can pursue their due process rights by requesting a hearing.

7.5 TYPES OF IEPs

Requirements for Prior Written Notice, Parental Participation, and IEP Meeting Participants must be met for all types of IEP meetings.

7.5.1 Initial IEP

a. Purpose

- An Initial IEP is the first IEP developed following the Initial Eligibility in the state of Nevada and Consent for Initial Provision of Services.
- In the case of a student that was previously determined eligible and then exited from special education services in Nevada, any new eligibility determination in Nevada would be followed by an Initial IEP.
- In the case of a student that was previously determined eligible in Nevada and moved to another state or was not in school and then re-enrolled in another Nevada charter school or Nevada county school district with an expired IEP and expired eligibility, see Transfer Flow Chart Chapter 5..

b. Time lines

- An Initial IEP meeting must be convened within 30 calendar days after the date of the eligibility determination. It may be held immediately following the eligibility determination, but no later than 30 calendar days.
- An Initial IEP must be in effect before special education and related services are provided to the student.
- An Initial IEP must be in effect by the third birthday if a student is receiving services through an Individualized Family Service Plan (IFSP) and continues to be eligible for services. The Initial IEP team must consider the student's IFSP. Note: An IFSP is a plan for special services for young children, birth to three years of age, with developmental delays.

c. IEP Development

- **After** Consent for Initial Provision of Special Education and Related Services is signed, an Initial IEP is developed based on current information which may include: educational records, formal and informal assessments, teacher reports and observation data, medical records, interviews with student, parent, and school personnel and any outside information provided by the parent.

- A student whose parent has refused consent for initial services is not provided special education and related services and therefore an IEP does not need to be developed. See Procedural Safeguards Chapter 2 for additional information and procedures.

7.5.2 Annual IEP

a. Purpose

- An Annual IEP is the yearly review and revision of the current IEP.

b. Time lines

- After the Initial IEP is developed, the charter school must ensure the IEP team reviews/revises the student's IEP periodically, but no less than annually, to determine whether the annual goals are being achieved.
- While the student remains eligible under IDEA, the Annual IEP must be held on or before the one year anniversary of the date of the previous Annual IEP.
- The charter school must ensure that each student with a disability within the school has a current IEP in effect at the beginning of each school year.
- An IEP must be implemented as soon as possible following its development. There can be no unnecessary delay in providing special education and related services to the student.

c. IEP Development

- Prior to the development of the annual IEP, each goal in the current IEP must be reviewed for progress.
- An Annual IEP must be developed based on current information which may include: educational records, formal and informal assessments, teacher and related service provider reports and observation data, medical records, interviews with student, parent, and school personnel and any outside information provided by the parent.
- In the event that the parent cannot, or does not participate in the annual review, the IEP team **must** proceed with the development of the Annual IEP, provided that the parental prior notice requirements have been met.

7.5.3 IEP Review/Revision

a. Purpose

- The IEP Review/Revision is to ensure services continue to be appropriate based on new information and/or the charter school or parental concerns.

b. Time lines

- any time before the annual review, the parent/legal guardian or the charter school may request to reconvene the IEP team to review and possibly revise the IEP.
- If a parent requests a meeting and the team agrees with the need for a revision, a prior written notice of proposal and meeting arrangement must be provided to the parent.
- If the team disagrees with the need for a revision meeting, a prior written notice of refusal must be provided to the parent. See Prior Notice Chapter 3 for additional information and procedures.

c. IEP Development

An IEP review and/or revision may be required, as appropriate, to address the following:

- the results of any evaluation;
- disciplinary actions that result in a disciplinary change of placement;
- lack of expected progress towards the annual goals;
- lack of expected progress in the general education curriculum;
- any proposed placement change;
- information about the student provided to or by the parent; or
- the student's anticipated needs (supplementary aids/services).
- During the IEP revision, the entire annual IEP does not need to be reviewed. Items discussed are related to the purpose of the meeting as identified in the prior notice and other areas agreed upon by the team.

d. Revision without a Meeting

IDEA allows the parent and the LEA to agree to make changes to an annual IEP without a meeting. The charter school will not implement this provision without supervisor's approval and written permission from the parents/legal guardians. Note: This is used in rare circumstances.

7.5.4 Interim IEP

a. Purpose

- The purpose of an Interim IEP is to provide appropriate special education services until the charter school either conducts an evaluation and/or develops a new IEP.
- The charter school's Interim placement procedure is reserved for a transfer student, both in-state and out-of-state, with a current special education eligibility or an expired IEP from other school districts.

b. Timelines

- The transfer student should be enrolled as expeditiously as possible in the charter school.
- An Interim IEP meeting must be scheduled and an interim IEP developed in order to determine the student's appropriate placement for the interim period.
- The Interim IEP expires in 30 calendar days from the date it was developed. See Evaluation Chapter 5 - Transfer Students for additional information and procedures.

c. IEP Development

- an Interim IEP should be developed based on available information which may include: educational records, medical records, and interviews with student, parent, and prior school staff.
- educational records may be exchanged between school districts without parent consent under FERPA. However, an Authorization for Release of Confidential Information must be signed by a parent to obtain records from outside agencies. If the charter school sends confidential records to another school without parent permission, the charter school must notify parents which confidential records were forwarded and where you sent them. (Best practice would be to send notice as a registered receipt to parents and retain in records.)
- the Interim IEP must include all the required components of an IEP as described in section 7.6.
- In developing the Interim IEP, the team may need to rely on a limited amount of information which may not be current. This information will serve as a basis to develop the Interim IEP until the charter school develops a new IEP.

- Within 30 calendar days of the development of the interim IEP, the MDT/IEP team must reconvene to address eligibility and develop a comprehensive IEP.

7.5.5 Temporary Placement

- a. A temporary placement is for a student with a current out of district eligibility and current IEP. The current out of district IEP is implemented to provide comparable special education services until the charter school develops a new IEP. Comparable services means services that are “similar,” or “equivalent” to those described in the student’s IEP from the previous school.
- b. If the charter schools determine that comparable special education services cannot be offered, then the charter school must develop an Interim IEP to provide appropriate special education services until the charter school conducts an evaluation. (see 7.5.4)
- c. The current out of state IEP can be implemented for no longer than 45 school days from the date of enrollment.
- d. The transfer student should be enrolled as expeditiously as possible in the charter school. Educational records may be requested and obtained from out of district school without parental consent, however, under FERPA parents must be notified. An authorization for Release of Confidential information must be signed by a parent to obtain records from outside agencies.
- e. The Site Administrator or designee is responsible for review of the student’s educational records and consults with the parent in order to provide services. The charter school in consultation with the parent must provide the student with a Free Appropriate Public Education by implementing the current out of district or out of state IEP as written or implementing a 30 day interim IEP. If the team implements the out of district IEP with comparable services, the school team MUST convene to address eligibility within 45 school days of placement.
- f. If the parent disagrees with the charter school’s comparability of services the STAY PUT would not apply because Nevada eligibility has not been determined. The student will be placed in general education. The 45 school day timeline still applies.
- g. If the parent disagrees with providing the student with Special Education services the parent should be provided an explanation and copy of parental rights, specifically revocation procedures.

7.5.6 Homebound IEP

- a. Purpose
Homebound is a temporary service for all students who are unable to attend school full time with health issues due to injury or illness. If a student is eligible to receive special education and related services, Homebound becomes an educational placement. Therefore, an IEP revision is written to address a change of placement.
- b. Time lines
 - A licensed physician completes the referral and provides a treatment plan. The information on the referral must be verified before homebound services can begin. The fact the student will be or anticipated to be absent for an extended period must be substantiated by a qualified physician who is acting within their authorized scope of practice. For additional information, see Placement Chapter 8.
 - After the receipt of a completed Homebound referral, the charter school staff initiates a Revision IEP meeting.
- c. IEP Development/Meeting

- The charter school is responsible for conducting all events (i.e., homebound revision IEP, annual IEP, three year reevaluation and the anticipated date of return to school).
- The charter school is responsible for inviting all pertinent/required members of the IEP team and distributing all necessary notifications.
- The Homebound teacher(s) must be included in the IEP meeting.
- During the IEP meeting, the Homebound representative cannot substitute for any IEP required participant (LEA, SET or GET). The Homebound representative will sign the IEP cover page in the area marked “other.”
- the school nurse or school psychologist provides current health/psychological information for the IEP.
- At a minimum, the homebound revision IEP must include: IEP Page One, present levels of performance addressing the student’s current medical condition, specially designed instruction, and placement page. Other pages may be included, if appropriate.
- Instruction is intended to reflect the student’s educational program as outlined in the student’s IEP. The amount of instruction is dependent on several factors: the student’s IEP, the age of the student, the grade of the student, the nature of the defined health issues, the identified schedule of the secondary student, NAC, and other disability related needs. The actual determination of the amount of weekly instructional hours is determined by the IEP team after due consideration of the above factors.
- The Homebound teacher must be provided a copy of the student’s Annual IEP and the Revision IEP indicating the need for Homebound instruction. The assigned Homebound teacher must follow the IEP as written.
- If related services are part of the IEP, the Homebound teacher must confirm with the parent that related services are being provided in the home. The Homebound teacher must contact the charter school Site Administrator or designee if related services have not been initiated.
- The Homebound teacher is responsible for submitting progress reports and grades the student has earned to the charter school Site Administrator. Recording and disseminating the report card to the family is the responsibility of the charter school.
- The charter school must maintain student attendance. Students who return to school after being in a Homebound Placement prior to the end of the semester may require a reduced schedule until the new semester begins. This must be determined by the team and addressed on the accommodations page of the IEP.
- During any period of Homebound services, the Homebound teacher is responsible for providing all applicable books, materials, and assignments from the student’s classroom teacher and/or service providers; reviewing completed assignments with the student; and returning materials to the student’s teacher for grading and/or credit. During any provision of Homebound services, an adult (other than the Homebound teacher) aged 21 or older must be present.
- If the student will continue to be on Homebound placement at the beginning of a new school year and the doctor’s orders have expired, a new application must be completed to update the student’s condition and the IEP team must determine if

the need for Homebound placement continues.

- Homebound is a placement decision, therefore the IEP team must convene an IEP for placement to Homebound and placement back to the school campus. The IEP may include two placement pages. The first page indicates the Homebound placement and the second page indicating the placement after a physician has released the student and the student no longer requires Homebound.
- The Homebound teacher must hold proper certification/license to provide services outlined in IEP. (See 8.5.2 for additional information)

e. Private Mental Health Treatment Facilities

- If a parent enrolls a child in a private mental health treatment facility, the IEP will NOT be changed to reflect Homebound placement as the charter school is not providing services.
- If this student becomes eligible for Homebound services outside the mental health treatment facility, regular Homebound procedures will be followed beginning with the application.

7.5.7 Graduation IEP

a. Purpose

- A Graduation IEP is only developed for a student who is graduating with an adjusted (Option II) diploma.

b. Time lines

- a graduation IEP is developed when:
 - a student meets the high school graduation credit requirements (22 1/2 credits) and has not passed the Nevada High School Proficiency/End of Course Examinations; or
 - the IEP team elects to adjust the required areas of study and prescribe an appropriate curriculum.

c. IEP Development

- The present levels of the graduation IEP should indicate the student may return at any time before their 22nd birthday to receive special education services. A graduation IEP for an Option II diploma is not an exit IEP. Graduation of a student via an Adjusted High School Diploma (Option II) does not automatically end the student's eligibility for special education and related services.
- The current Annual IEP is in effect if the student returns for educational services before the IEP has expired. If the IEP has expired, there are two choices:
 - a new Annual IEP can be written upon enrollment; or
 - an interim IEP can be written for the student who has been out of school for an extended period of time.
- Additionally, if the student returns more than three years after their last MDT evaluation, eligibility must be determined before continuing special education services.

7.5.8 Exit IEP

a. Purpose/Time line

An Exit IEP must be developed:

- within 30 calendar days, following a reevaluation meeting which determines the

student is no longer eligible for special education;

- when a student reaches the age of 22 (aging out); or
- when a student meets regular (Option 1) diploma requirements.

b. IEP Development

- in the case of an Exit IEP following a reevaluation:
 - present levels must include the results of the reevaluation indicating the student is no longer eligible for special education services; and
 - placement must be changed to indicate the student is no longer receiving special education services.
- In the case of an Exit IEP for a student aging out or graduating with an Option I Diploma/Regular Diploma, provide:
 - 1. present levels which indicate why the student is no longer eligible for special education services;
 - 2. a Summary of Performance must be completed by the IEP team (see appendix for Summary of Performance template); and
 - 3. include academic and functional performance (which include recommendations on how to assist the student in meeting their postsecondary goals; and
 - 4. include a team of persons with knowledge or special expertise regarding the student should give input to the creation of the document.
- Placement is changed to indicate the student is no longer receiving special education services.

7.6 IEP COMPONENTS

An IEP is designed to provide special education and related services for a student with an identified eligibility. The following forms must be completed by the IEP team in accordance with the student's needs.

7.6.1 IEP Information/Page One

The IEP information page:

- a.** Identifies demographic information;
- b.** Documents student's primary language, English language learner code, and primary language spoken at home;
- c.** Documents the need for an interpreter or other accommodations (if parent is not in attendance, interpreter does not sign as a participant);
- d.** Identifies eligibility;
- e.** Identifies meeting information;
- f.** Identifies IEP team participants (participants should print and sign that they attended the meeting);
- g.** Documents receipt and explanation of Procedural Safeguards:
 - A copy of the Procedural Safeguards must be reviewed and given to the parents during initial, annual, re-evaluation, and manifestation determination meetings or when requested by the parent.
 - If a revision IEP is held during that school year, document the annual date the Procedural Safeguards were given.

- Documents that at least one year prior to reaching age 18 the student was informed of their rights under IDEA and advised that these rights will transfer to them at age 18;
- If the student is 16 at the time an IEP is being developed, and there is no expectation that another IEP will be held prior to the student turning 17, the rights transfer must be discussed when the student is 16, and otherwise it will not be discussed at least one year prior to reaching age 18.
- Parents whose child participates in the state's alternate assessment may submit an application (Notice of Application to Represent the Educational Interests of a Special Education Student at the Age of Majority) to continue to represent their child's special education interests.
 - This application applies to IDEA educational rights only and is not meant to replace court competency rulings.
 - Use the comments section to note any additional important information, (e.g., that a meeting was conducted via telephone, that a meeting was being held in response to a parental request, or that the parent was not in attendance.)

7.6.2 Present Levels of Academic Achievement and Functional Performance

Present Levels of Academic Achievement and Functional Performance serves as the foundation for the development of goals and benchmarks in the IEP. Data in this section should be collected in a variety of areas and from a variety of sources. Federal law requires the IEP team to consider relevant results of the initial evaluation or most recent evaluation of the student and the academic, developmental and functional needs of the student. For students who are 16 or older, or who will turn 16 when the IEP is in effect, also consider the results of age appropriate transition assessments related to training, education, employment, and independent living skills as appropriate.

- a.** The name of the assessments and the date assessed, that provide pertinent information for the development of the IEP should be written in this section. This may include formal or informal methods, norm or criterion referenced tests, classroom observations, student work samples, teacher made or other achievement tests, recent evaluation results, behavior rating scales, performance data from the regular education teachers, and parental input.
- b.** When appropriate, English Language Proficiency scores must be included.
- c.** Results corresponding to the assessments conducted should be described to build a profile of the student's current abilities. Grades, attendance and test scores should be utilized in combination with assessments conducted to build an accurate picture of the student's ability.
- d.** Functional performance includes self-help, social-emotional, organizational skills and daily living skills as appropriate. A statement of functional performance must be stated even if the student is functioning with age appropriate skills.
- e.** Parent input can be noted in this section as "not demonstrated in the school setting," unless the student is performing in a setting that requires parental support. Effect on student's involvement and progress in the general curriculum or, for Early Childhood students, involvement in developmental activities are also noted in Present Levels.
- f.** Describe how the student's disability affects his or her involvement and progress in the general curriculum. For early childhood students, focus on the student's involvement in appropriate developmental activities. Information recorded here should relate to the assessment

results. In describing the student's current and anticipated level of participation in the general curriculum, consider the following:

- Do not use "may," use "does or will". Example: John will have difficulty with basic multiplication facts.
- The regular education teacher(s) MUST BE consulted regarding the student's performance relative to the classroom expectations. The regular education teachers should share information regarding the accommodations, modifications or support that might be required in order for the student to participate meaningfully in the general curriculum.
- Requires input from general education teacher on what is taught, how it is taught, what instructional activities students are engaged in and how are the knowledge and skills demonstrated and evaluated.
- Indicate student's performance as it relates to general education classroom requirements and expectations.
- Do not include accommodations and placement information.
- No effect statement is required for summary of most recent MDT results (unless initial)
- No effect statement for ELL students is required when reporting English acquisition scores as having a Second Language. Being eligible as an ELL student is NOT considered a disability.
- For each area of deficit, 2 elements must be identified:
 - grade level expectations the student is not meeting and
 - how the student's deficits impacts the student in that area
- A separate effects statement is required for each deficit area.

Ex. Typical peers Students in * grade are able to _____. Due to XYZ's deficit in (Reading Comprehension), he/ she is unable to _____.

(DO NOT include an accommodation or modification at the end of the sentence.)

7.6.3 Student Strengths/Parent Concerns/Student's Preferences and Interests

- a. Describe student strengths using input from teachers, parents and student (if applicable), and take these into consideration when developing the IEP.
- b. Complete the statement to reflect the parent's concerns as they relate to the student's education. This information must be considered when determining services.
- c. Information concerning the student's interests and preferences are required if transition services will be discussed, beginning at age 14 or younger, if appropriate. This information may be collected before the meeting or solicited from the student during the meeting.

7.6.4 Special Factors

The team must consider and address each of the special factors. If the team chooses "Yes" for any of the factors, the team may address this factor in a variety of ways, including goals and benchmarks, a behavior plan, supplementary aids and services, related services, or accommodations and modifications. Each special factor that is marked "Yes" must be reflected in the present levels of performance.

- a. "Behavior impeding learning" – if team selects "Yes", either a behavior plan in accordance with the five elements of NAC 388.284 must be developed OR the five elements

must be included within the IEP and noted on the status record indicating where in the IEP each element is addressed:

- 1. positive methods to modify the environment of pupils with disabilities to promote adaptive behavior and reduce the occurrence of inappropriate behavior;
 - 2. methods to teach skills to pupils with disabilities so the pupils can replace inappropriate behavior with adaptive behavior;
 - 3. methods to enhance the independence and quality of life of pupils with disabilities;
 - 4. the use of the least restrictive methods to respond to and reinforce the behavior of pupils with disabilities; and
 - 5. a process of designing interventions based on the pupil that are focused on promoting appropriate changes in behavior as well as enhancing the overall quality of life for the pupil without the use of aversive or negative means.
- b. “Require assistive technology devices and services” – if the team selects “Yes”, the team must determine the nature and extent of devices and services and address the needs in the IEP.
- c. “Limited English proficiency” – if the team selects “Yes”, accommodations proven to be effective for English Language Learners must be listed in the supplementary aids and services section.
- d. “Blind or visually impaired” – if the team selects “Yes”, the team must evaluate reading and writing needs and provide for instruction in Braille unless deemed not appropriate for the student.
- e. “Deaf or hard of hearing” – if the team selects “Yes”, the team must consider language and communication needs and address the needs in the IEP.
- f. “Dyslexia and Specific Learning Disability (SLD)” - if the team selects “yes”, the team must consider instructional approaches and address those chosen in the IEP. (AB341)

7.6.5 Transition Services

Transition services are a coordinated set of activities for a student with a disability that is designed within an outcome-oriented process and promotes the student’s movement from school to postsecondary activities.

- a. Transition services must be based on the individual student’s needs, taking into account the student’s preferences and interests.
- b. The transition statement should relate directly to the student’s goals beyond secondary education, and show how planned studies are linked to these goals.
- c. When completing the transition section of the IEP, the team must consider the following:
 - Diploma option must be declared at age 14 and reviewed annually;
 - Beginning at age 14, a short statement that directly quotes what the student wants for the future must be included under “Vision for the Future”;
 - If the student is 14 years of age or older on the day of the IEP, a statement of transition services with regard to the student’s course of study must be completed (standard course of study, functional curriculum, advanced courses, or vocational program);
 - If the student is 16 years of age or older or will reach 16 years of age when the IEP is in effect, the team will describe desired post-secondary goals and coordinated activities. At a minimum, the transition plan must cover “Training/Education” and “Employment”. “Independent Living Skills” are

addressed when appropriate. Transition services may be considered earlier if deemed appropriate by the IEP team;

- On or before the student's 16th birthday, the IEP team must develop a statement of needed transition services, including strategies or activities to work toward the measurable postsecondary goals already identified. The statement must address each type of coordinated activity: instruction, related services, community experiences, the development of employment and other post-school adult living objectives; and if appropriate, acquisition of daily living skills and a functional vocational evaluation; and
- Upon parental consent, a representative of a participating agency must be invited if that agency is likely to be responsible for providing or paying for transition services.

7.6.6 Annual Goals and Benchmarks

The IEP team must develop measurable academic and functional annual goals for the areas of need identified in the present levels. General instructional strategies and methodology are not required to be included in the student's IEP in order to receive FAPE. The goals and benchmarks indicated in the IEP must enable the student to be involved and make progress in the general education curriculum, or for preschool children, as appropriate, enable participation in developmentally appropriate activities.

- a. All goals must be derived from the present levels of performance.
- b. Significant deficit areas must be addressed by a goal.
- c. Goals must be specific to the student, measurable and attainable in a year's time. Goals are measurable when they state:
 - direction (increase, maintain, decrease, etc.);
 - area of need (reading, social skills, communication, functional, etc.);
 - level of attainment or success (grade level, accuracy, etc.);
 - how progress will be measured; and
 - setting and staff responsible for implementation.
- d. Postsecondary goals are required for students who are 16 or older or will turn 16 when the IEP is in effect and are designed to assist the student in moving toward the desired postsecondary outcomes.
 - At least one goal must be related to training/education and employment (one goal can be developed for both).
 - The IEP must indicate which goals are written to support postsecondary transition outcomes in training/education, employment or independent living skills.
 - Postsecondary goals for independent living skills are optional and written when appropriate for the student.
 - Postsecondary goals must be based on age appropriate assessments, as described in present levels of academic achievement and functional performance.
 - Postsecondary goals may be considered earlier if deemed appropriate by the IEP team.
- e. Benchmarks are developed to describe the amount of progress the student is expected to make toward the annual goals within specified segments of the year, generally coinciding with reporting periods (first grading period, first semester of school year, etc.).
- f. If the IEP team determines that a student will receive Extended School Year (ESY) services, the applicable boxes must be checked to indicate the goals that will be addressed during ESY.

The charter school will be responsible for providing this service if they offer this service at the time of the IEP.

7.6.7 Specially Designed Instruction

- a.** All areas of Specially Designed Instruction (SDI) must be addressed by a goal and reflected in present levels.
- b.** SDI must be written to reflect deficit areas (such as reading, math, written expression, behavior or communication). SDI does not address course subjects such as history, science, geography, etc. If for example, a student needs services in these areas, SDI needs to be written as reading in the content area of history. SDI is NOT a class schedule.
- c.** “Direct” services mean services provided to the student from a special education teacher/related services provider or an assistant under the direction of a special education teacher or provider.
- d.** “Consult” services means services provided to other staff members regarding the student.
- e.** “Assess” can be added to indicate an assessment for Adapted Physical Education services, Hearing Impaired services, and Vision services.
- f.** State the projected date for the beginning and ending of the services.
- g.** State the anticipated frequency and location of services.

7.6.8 Related Services

- a.** Related services are supportive services that are required for the student with a disability to benefit from special education. Recommendations made by the related services personnel should be used to guide IEP team discussions.
 - Referrals for any related services, except transportation, are generated by the IEP team. The IEP team should consult with the related services provider to determine the appropriateness of the referral.
 - Related Services assessments require prior written notice (PWN) and permission (consent) to evaluate.
- b.** The timeline for the completion of related service assessment, reconvening of the IEP team for the review of the report, and consideration of the recommendations regarding services is 45 school days.
 - Related Services may include:
 - speech/language therapy;
 - physical therapy;
 - occupational therapy;
 - counseling;
 - psychological services;
 - orientation and mobility;
 - audiology (does not include a medical device that is surgically implanted, the optimization of that device’s functioning, and maintenance of that device or replacement of that device);
 - school health services and school nurse services;
 - medical services for diagnostic or evaluation purposes;
 - recreation, including therapeutic recreation;
 - parent counseling and training;
 - interpreting services;

- social work services; and
- Transportation: this is a related service that is provided for a student with a disability as a related need. The charter school must develop a mutual agreement to provide transportation services.
- “Direct” services are services provided to the student from a special education teacher/related services provider or an assistant under the direct supervision of a special education teacher. Instruction can be provided in a group or individually.
- “Consult” services are services provided to other staff members service personnel may include observing the progress of the student in various educational environments.
- “Assess” means the team has agreed that an assessment is required. Permission to evaluate must be completed.
- c. State the projected date for the beginning and ending of the services.
- d. State the anticipated frequency and location of services.

7.6.9 Method for Reporting Progress

- a. The IEP team determines how the student’s parent will be regularly informed of the student’s progress toward the annual goals
- b. At a minimum, an “IEP Goals Page(s)” must be indicated in the IEP.
- c. Progress reports must be completed and a copy must be given to the parent and a copy filed in the confidential folder for each reporting period.
- d. Document that the progress report was provided to the parent in the status record.
- e. Early Childhood Special Education (ECSE) Six-Month Review is required for special education students under the age of six. This review is conducted with the parent at least every six calendar months from the initial IEP and six months from each annual review.
 - the purpose of this review is to:
 - provide updated information to the parent;
 - measure the extent of student progress; and developmentally appropriate performance in all of the early childhood domains for six months or more.
 - prior to the Six-Month Review meeting, the teacher of record reviews all data and if there is data to support that developmentally appropriate functioning in all domains has been maintained for six or more months, an IEP meeting must be scheduled, adhering to SPCSA procedures for notification of a formal IEP meeting.
 - the data collected from a variety of sources may include the Brigance of Early Childhood Development, Creative Curriculum, Speech and Language session notes and assessments, portfolio of student work, parental input, and ongoing data collection. This information must be documented on the IEP Progress Report.
 - the review must include input from related service providers who are providing services to the student.
 - this Six-Month Review does NOT require convening an IEP, unless changes will be made to the IEP. If changes are needed, then the charter school procedures must be followed for an IEP.

7.6.10 Accommodations and Modifications/Supplementary Aids and Services

- a. Identify supports provided to enable the student to advance appropriately toward attaining the annual goals, be involved in and make progress in the general education curriculum, and to participate in extracurricular and other nonacademic activities.
- b. Identify adaptive equipment needs without specifying the equipment.
- c. Reference current behavior plans and health plans.
- d. Include English Language Learner (ELL) strategies that will meet the language needs of the student if the student demonstrates limited English proficiency as indicated by Special Factors.
- e. State the projected beginning and ending dates for services.
- f. State the frequency of services indicating the specific circumstance(s) or condition(s) in which the accommodation and/or modification will be utilized.
- g. State the location where the accommodation and/or modification will be implemented.

7.6.11 Participation in State-wide and School-wide Assessment Accommodations

- a. Indicate how the student will participate in state-wide or school-wide assessments.
- b. If the team discusses an alternate assessment, the following criteria must be indicated:
 - The student must meet all six criteria on the Nevada Alternative Assessment (NAA) participation form.
 - A statement of why the student cannot participate in a particular general assessment, even with appropriate modifications or accommodations.
 - A statement of why the particular alternate assessment selected is appropriate for the student.
- c. Non-enrolled adult students – if a student had an IEP in high school and is requesting to test as an adult with accommodations, the following criteria apply:
 - The student must have a statement of eligibility that is less than 3 years old.
 - The student must be under 22 years of age.
 - The student must have a current IEP listing the testing accommodations.
 - A student who has earned an adjusted diploma may return and take the High School Proficiency Exam.
- d. The State approved accommodation form must be used and completed for each student at the annual review. Any accommodation not specifically listed on the form must be approved individually by the Nevada Department of Education to assure a valid administration of the test.

7.6.12 Activities Eligibility

- a. The IEP team determines the student's participation in extracurricular activities
- b. If an IEP team recommends an exception to the rules of the Nevada Interscholastic Activities Association (NIAA) the parent must contact the NIAA requesting the exception.

7.6.13 Extended School Year (ESY) Determination

- a. ESY services must be provided only if the student's IEP team determines, on an individual basis, that services are necessary for the provision of a free appropriate public education to the student. The need is based upon guidelines established for ESY, in the areas of regression/recoupment or a critical learning period. The IEP team needs to base their ESY decisions on the data collected. The team may not limit extended school year services to a particular category of disability or unilaterally limit the type, amount or duration of those

services.

- b.** ESY services must be addressed at every annual IEP
- c.** If the ESY decision is deferred to a later date, the team must hold an IEP Review/Revision on or before the deferred date to discuss the data collected and make an ESY determination.
- d.** The charter school is required to support Extended School Year (ESY) when they offer ESY and/or a student requires it.

7.6.14 Placement Considerations

An explanation of the extent, if any, to which the student will not participate with nondisabled students in the regular education environment including academic classes, nonacademic settings, and extra-curricular activities must be discussed.

- a.** Each placement must be reviewed and considered until a choice is made by the team. All placements discussed must either be rejected or accepted (If considering a change of placement see Chapter 8).
- b.** The IEP team determines the placement, not the specific site location.

7.6.15 Justification Statement

A justification statement is provided only when a student is removed from the regular education environment. Special classes, separate schooling, or other removal of students with disabilities from the regular education environment can only occur if the nature or severity of the disability is such that education in regular classes with the use of supplementary aids and services cannot be achieved satisfactorily.

- a.** The IEP team must explain why the student's IEP cannot be implemented in the regular education environment with the use of supplementary aids and services.
- b.** A student with a disability may not be removed from education in age appropriate regular classrooms solely because of modifications in the general curriculum.
- c.** Justification statements must be individualized and related to each student's particular needs.
- d.** In selecting the least restrictive environment, consideration must be given to any potential harmful effects on the student or on the quality of service the student needs.

7.6.16 IEP Implementation

- a.** If the parent agrees with the IEP, the Intent to Implement must be completed and given to the parent along with the copy of the IEP. The implementation date is as soon as possible, but no later than ten (10) calendar days.
- b.** If the parent does not participate in the IEP meeting, marks disagree, or declines to select an option, the Intent to Implement must be completed and sent to the parent along with a copy of the IEP. The implementation date is ten (10) calendar days from the date of the completion of the IEP. See Chapter 3.3.4 for more information on Notice to Implement IEP.
- c.** If the parent participated via telephone, the IEP Intent to Implement must be completed and sent to the parent along with a copy of the IEP. The implementation date is determined by the parent's agreement or disagreement with the IEP.

Upon commencement of IEP implementation, designated special education staff (Teacher of Record, related service providers, staff as assigned), will document the delivery of IEP services as agreed upon within the IEP. IEP service documentation must include the requirements of NAC

§388.215 with regard to the establishment of a system of records for the purpose of verifying that each student identified as a student with a disability is receiving special education and related services in accordance with the student's IEP. A verifiable system of records must document the implementation of the required kind/type, amount, location, and frequency of the special education, related services, supplementary aids, and services, and/or the modifications or supports for each student with a disability. As such, the form of documentation must also identify the service; the date of the service; location; duration; and the name and, preferably, the signature of the service provider who authenticates the integrity of the documentation. An electronic service provider signature is considered an acceptable format of service provider verification and authentication.

7.6.17 Consensus

Decisions in special education that pertain to identification, evaluation, placement, or provision of FAPE, must be made by the team as a matter of consensus or general agreement among involved parties. The charter school has the ultimate responsibility to ensure the IEP includes the services the student needs in order to receive a free appropriate public education (FAPE). For special education decision-making, the following sequential priorities have been established to assist teams in achieving consensus.

- a. Unanimous Agreement – All participating parties, including parents and their representatives agree on major decisions pertaining to identification, evaluation, placement, or provision of FAPE. When unanimous agreement is NOT achieved, then:
- b. Consensus among School Members – All participating charter school personnel excluding the parents and their representatives reach general agreement. When consensus among all participating charter school personnel is NOT achieved, then:
- c. Consensus among School Required Members – All required charter school personnel excluding other participating charter school members, parents and their representatives reach agreement. When consensus among all required charter school personnel is NOT achieved, then:
- d. Lack of Consensus – In the absence of a final decision by the charter school's required members of the IEP team, the team must consider and determine the following factors: a) was there sufficient discussion among team members over outstanding disagreements, and b) is there enough information available to render a decision. Considering these factors, the team has two options:
 - reschedule the meeting to provide thorough discussions on disagreed upon issues and/or gather more information, or
 - the LEA makes the final decision during the IEP meeting when the consensus building and problem solving options appear to be exhausted.

7.6.18 Tape recording

A parent request to record an IEP meeting may be permissible under certain circumstances.

- a. Any parent making a request to record must do so prior to the meeting, and all participants in the IEP meeting must agree to the recording. The IEP team can reconvene at another agreed upon time and place if either the parents/legal guardians and/or school is not prepared to record the meeting.
- b. In instances where the parent with a disability is requesting the recording to understand

the proceeding, the request must be honored by the school staff. The charter school must make arrangements to record the meeting and the charter school's recording becomes the official copy.

- c. It is the charter school's responsibility to record the meeting and provide a copy to the parent.
- d. A copy of the recording must be maintained in the student's confidential folder.

7.6.19 Advocates or attorneys present at meetings

a. At the discretion of the parent or the charter school, both parties have the right to bring to the IEP meeting individuals who have knowledge of the child and/or the IEP meeting process, or special advocate or attorney. The primary role of the advocate or attorney is to advise and assist the parent in taking an active and participatory role in the meetings. Their role may also include:

- assuring the parents receive and are cognizant of their procedural safeguards;
- providing explanation/clarification as necessary to understand the process;
- helping parents articulate their concerns;
- offering positive and proactive suggestions to assist the timely completion and appropriate development of the IEP, and
- participate as part of the IEP team if they have "specialized knowledge" of the student.

b. The parent has the right to representation at the meeting and ideally would notify the charter school they are bringing a representative, however, this is not required.

c. Before the school can discuss a student with an advocate/attorney when the parent is not present, the school must obtain a written release of information signed by the parent.

d. Advocates or attorneys are not permitted to direct or take over an IEP meeting, or require the charter school staff to do or refrain from doing a specific act. The charter school is charged under Nevada Administrative Code (NAC) and IDEA with the responsibility of facilitating IEP meetings, as well as ensuring the parent has had an adequate opportunity to participate as an equal member of the team. Only the parent can authorize or reject services under NAC and IDEA.

7.6.20 Copies of IEPs

a. Access to a copy of the IEP must be provided to each regular education teacher, special education teacher, and related service provider who will be working with the student.

b. If the charter school develops a DRAFT IEP prior to the IEP meeting, the charter school should make it clear to the parents at the outset of the meeting that the services proposed by the charter school are preliminary recommendations for review and discussion with the parents. The charter school should provide the parents with a copy of the DRAFT proposal prior to the meeting, so as to give the parents an opportunity to review the recommendation of the team and be better able to engage in a full discussion of the proposals for the IEP. It is not permissible for the team to have a final IEP completed before the IEP meeting begins.

7.6.21 Time Frames

An IEP must be implemented immediately following its development. An IEP should never contain breaks in service delivery.

CHAPTER 8 PLACEMENT

INTRODUCTION

After a student's IEP has been developed, their educational placement which includes programs and services must be determined by the IEP team. That level of placement occurs along the continuum of placements available for students with disabilities. Often confused, but not interchangeable, is the term "location". "Location" refers to the physical setting, such as the specific classroom or facility where a student's IEP will be implemented.

This chapter describes:

- 8.1 Placement Process
- 8.2 Least Restrictive Environment
- 8.3 Individualized Placement
- 8.4 Continuum of Placement Decisions
- 8.5 Special Considerations for Certain Types of Placements

8.1 PLACEMENT PROCESS

8.1.1 Time Frames

- a. The student's placement must be determined at least annually.
- b. If there are placement concerns prior to the annual review date, the parent/legal guardian or
- c. The charter school may request to reconvene the IEP team to review and revise the IEP. An IEP must be implemented as soon as possible following its development. There can be no unreasonable or arbitrary delay in providing special education and related services to the student.

8.1.2 Determination by IEP Team

- a. The student's educational placement must be determined by a group of persons, including the parent, and other persons who are knowledgeable about:
 - the student;
 - the meaning of the evaluation data; and
- b. The placement options. The IEP team determines the student's placement. When the student requires a level of placement which is not available at the charter school, the school will contact a representative from the student's county school district of residence, and together they will determine the location of placement once the IEP team has determined the appropriate placement.

8.1.3 Change of Placement

- a. If at any time the charter school proposes or refuses to change the student's educational placement, in response to a parent request, the parent must receive prior written notice, as described in Chapter 3 - Prior Notice.
- b. A revision IEP is required when:
 - the charter school personnel or a student's parent believe the student's placement may be inappropriate; or
 - a significant change in the student's placement is being considered by the school.

8.2 LEAST RESTRICTIVE ENVIRONMENT

8.2.1 The Least Restrictive Environment (LRE) standard requires the charter school to ensure that, to the maximum extent appropriate, students with disabilities

- a. Are educated with students who are not disabled; and
- b. That special classes, separate schooling, or other removal of students with disabilities from the regular educational environment occurs only when the nature or severity of the disability of a student is such that education in regular classes with the use of supplementary aids and services cannot be achieved satisfactorily.

8.2.2 The LRE standard requires the charter school to ensure that students with disabilities participate with non-disabled students in non-academic and extracurricular services and activities to the maximum extent appropriate.

Such activities may include: meals, recess periods, counseling services, athletics, transportation, health services, recreational activities, special interest groups, field trips, assemblies, clubs sponsored by the charter school, and employment opportunities. LRE requirements apply to both eligible school age students and preschool children.

8.2.3 Special education is not a “place,” but rather a set of services delineated in the student’s IEP.

The LRE provision of the IDEA emphasizes services rather than the placement.

8.3 INDIVIDUALIZED PLACEMENT

8.3.1 The content of the student’s IEP determines placement, rather than the placement determining the content of the IEP.

8.3.2 The placement decision must be individualized and based on the student’s IEP. 8.3.3. Placement, not location, is determined by the IEP team.

8.3.4 Should a change of placement occur and the charter school is determined not to be the appropriate placement, the charter school and the student’s county school district of residence will work in conjunction to assign a student as close as possible to the student’s home if the IEP team has determined a specialized level of service. (NAC 388A.453(8))

8.3.5 Eligibility, administrative convenience, the availability of educational or related services, or the availability of space does not determine placement.

8.3.6 Retention is not an IEP team decision. Retention is governed by the charter school administration regulation and state law.

8.4 CONTINUUM OF PLACEMENT DECISIONS

8.4.1 The charter school is required to ensure that a variety of placement options is available to meet the needs of students with disabilities for special education and related services.

The continuum must provide for supplementary services (such as resource room or itinerant instruction) in conjunction with placement in a regular education class. The continuum includes,

as appropriate, instruction in:

- a. Regular education classes;
- b. Regular education classes with resource room;
- c. Self-contained programs;
- d. Community-based programs;
- e. Home instruction;
- f. Hospitals or institutions.
- g. Working with County School Districts to obtain and utilize their resources, the charter school can further discuss special classes and special schools as an option for appropriate instruction.

8.4.2 The continuum of placement options for a child in early childhood special education may include, as appropriate:

- a. An integrated or specialized center-based program (i.e., a program in which a group of children receives services at a central location) in a regular or special school;
- b. A home-based program;
- c. An itinerant consultant working with a community-based facility; or
- d. The instruction of the child in a hospital or institution.

8.5 SPECIAL CONSIDERATIONS FOR CERTAIN TYPES OF PLACEMENTS

8.5.1 Disciplinary Placements

Under certain circumstances involving discipline, the charter school staff may remove a student with a disability from their current educational placement to an appropriate interim alternative educational setting, another setting, or suspension, including a suspension for more than 10 school days. For a description of these circumstances, see Chapter 9. The charter school is responsible for identifying or developing an alternative educational placement including, but not limited to, contracted or inter-local agreement between another charter school or the county school district. The originating charter school is responsible for the cost of placement.

8.5.2 Homebound and Hospital Placements

Homebound instruction may be appropriate for a limited number of students, such as students who are medically fragile and are not able to participate in a school setting with other students. However, a medically fragile student may benefit educationally and socially from a general education classroom placement, and may be provided with medically-related services that would permit such a placement. Homebound is not an appropriate placement consideration or an acceptable alternative when a due process hearing or disciplinary action is pending.

- a. Homebound Services for Students receiving Special Education are for students with an IEP who are unable to attend classes due to physical or mental illness where confinement in a hospital or in the home is expected to be a minimum of fifteen (15) consecutive school days. Homebound services are:

- intended to be a temporary service; and
- the responsibility of the student attending school.

Homebound instruction is provided:

- in the home, by a one-on-one Homebound instructor;
- by referring school staff; and

- is the responsibility of the charter school.

Homebound instruction is one of the most restrictive educational placements offered by the charter school. Every effort must be made to maintain instruction in the school setting before identifying a Homebound placement. It is the responsibility of the charter school to explore all lesser restrictive options. Such options may include, but are not limited to, a shortened school day and Supplemental Home Services. If a parent enrolls a child in a private mental health treatment facility, the IEP will NOT be changed to reflect homebound placement as the charter school is not providing services. If this student becomes available for homebound services outside the mental health treatment facility, regular homebound procedures will be followed beginning with the application.

Placement of students in Homebound education is initiated by the parent who obtains a Homebound application/referral directly from the charter school when it is determined that a student is unable to attend school due to injury or illness. If the charter school personnel receive notice that it is anticipated the student will be absent from school for at least 15 consecutive school days for medical reasons, that person should contact the school nurse (if the medical reason involves physical illness) or school psychologist (if the medical reason involves mental or emotional illness or substance abuse problems). The fact the student will be or is anticipated to be absent for at least 15 consecutive school days must be substantiated by a qualified physician who is acting within their authorized scope of practice.

b. Application/Referral

- The application/referral is a four-part form requiring completion by the parent, physician, counselor and/or the school nurse and/or the school psychologist.
- Anticipated confinement duration must be specified (e.g., six weeks, one month). A non-specific period of time (e.g., lifetime, 99 years, to be determined) is not acceptable.
- A description of the student's disability is required. In the case of a student with a psychological diagnosis, a copy of the psychiatrist's/attending physician's Treatment Plan and a copy of the therapist's Treatment Plan is also required. In addition, a copy of the school team's transition plan (i.e., a plan to return the student to school, with a timeline, procedures, activities, and responsible school personnel who will participate and be responsible for initiating and monitoring the plan) is required.
- If an extension of Homebound Services is needed, another application must be submitted or, in exceptional cases, a physician's memo or letter may be offered as an extension of the original application if it is within the same school semester. The extension must also identify a specific ending date.
- The application/referral must be completed by all four parties and then faxed or emailed to the charter school. A copy must be maintained at the school in the student's confidential folder.
- Homebound Service is considered a placement change for students receiving special education services and must be determined during an IEP meeting. An IEP Revision meeting must be convened by the student's school of attendance prior to initiation and termination of Homebound Service.
- Within one week of receiving the necessary paperwork, the school will notify appropriate school staff of the status of the referral and/or the Homebound

Instruction effective start date. (See 7.5.6 for additional information)

CHAPTER 9 DISCIPLINE

INTRODUCTION

The charter school is obligated to provide a free appropriate public education (FAPE) to all eligible students with disabilities, including students who have been suspended or expelled, and is prohibited from applying its disciplinary policies in a manner that discriminates against students with disabilities. Certain procedures apply for placement of a student in an interim alternative educational setting in connection with disciplinary action against the student.

“School day” is defined as any day, including a partial day that students are in attendance at school for instructional purposes.

This chapter discusses the requirements for disciplinary actions for a student with a disability:

- 9.1 Short-Term Disciplinary Action
- 9.2 Disciplinary Change of Placement
- 9.3 Long-Term Disciplinary Removal
- 9.4 Manifestation Determination
- 9.5 Request for Hearing
- 9.6 Protections for Students Not Yet Eligible for Special Education
- 9.7 Referral to Law Enforcement Agencies
- 9.8 Disciplinary Information in a Student’s Record

9.1 SHORT-TERM DISCIPLINARY ACTION

Short-term disciplinary removal for students with disabilities refers to a student’s removal from instruction for less than 10 cumulative or 10 consecutive days in a given school year. This includes suspensions and Required Parent Conferences (RPC).

9.1.1 Educational Services

- a. Educational services are not required if removal is for a total of 10 school days or less in a given school year and if services are not provided to students without disabilities who have been similarly removed.
- b. Behavior plans may need to include:
 - review and/or revision of an existing behavioral intervention plan (BIP); and/or
 - functional behavioral assessment if there is no existing behavior plan.
- c. Any break in IEP mandated services equals removal. In-school suspension (ISS) would not be considered as part of the days of suspension as long as the student:
 - participates in the general education curriculum (ISS is considered a general education environment); and
 - continues to receive the services and make progress toward meeting the goals in the student’s IEP.
- d. If a student is removed from his or her current educational placement for more than a **total of 10 school days** in a school year, even if these removals do not constitute a change in placement, school personnel must arrange to provide the student educational services to:
 - the extent necessary to enable the student to appropriately progress in the general education curriculum; and

- appropriately advance toward achieving the goals set forth in the student's IEP.

9.2 DISCIPLINARY CHANGE OF PLACEMENT

Although the charter school personnel must take certain steps in connection with disciplinary action against a student who has or may have a disability, the most significant procedural protections with respect to disciplinary actions against a student with a disability are triggered when the action constitutes a change in the student's educational placement.

9.2.1 A disciplinary change of placement occurs when a student with a disability is removed from their current educational placement for more than 10 consecutive school days in a school year; or in a series of removals that constitute a pattern when:

- The series of removals totals more than 10 cumulative school days in a given year;
- The student's behavior is substantially similar to the student's behavior in previous incidents that resulted in the series of removals; and
- Such additional factors as the length of each removal, the total amount of time the student is removed, and the proximity of the removals to one another.

9.2.2 For any disciplinary actions that total less than 10 school days in a given school year, the charter school is not required to take any action. If the charter school personnel have questions regarding whether a series of disciplinary actions may constitute a change in placement, they should consult the charter school Site Administrator.

9.3 LONG-TERM DISCIPLINARY ACTION CONSTITUTES A CHANGE IN PLACEMENT

Long-term disciplinary removal for students with disabilities refers to a student's removal from instruction for 10 or more consecutive school days in a given school year. This removal constitutes a change of placement. The parent has the right to have a manifestation determination review, to determine relatedness of the student's behavior to the disability, when the student's school recommends removal of the student from the current educational placement for more than 10 school days for violating school disciplinary rules.

9.3.1 Procedural Safeguards

- Procedural Safeguards must be provided to parents when the school proposes a removal that will result in a disciplinary change of placement.
- The date on which the decision is made to make a removal that constitutes a change of placement of a student with a disability, the Site Administrator, school board, or designee must notify the parent of that decision and provide the parent with procedural safeguards notice and the charter school's appeal process.

9.3.2 Educational Services (Alternative Instructional Arrangements, AIA)

- If a student is removed from their current educational placement for more than a total of 10 school days in a school year, the Site Administrator must ensure that services are provided to the student with disabilities.

- b. These services must be provided to the extent necessary to:
- enable the student to appropriately progress in the general curriculum;
 - appropriately advance toward achieving the goals set out in the student's IEP; and receive, as appropriate, a functional behavioral assessment (FBA) and behavioral intervention services and modifications that are designed to address the behavior so that it does not reoccur. Note: Alternative Educational Placement

9.4 MANIFESTATION DETERMINATION

A manifestation determination meeting must be convened immediately, but no later than 10 school days after the date on which a disciplinary change of placement decision is made. Note: As of the 11th school day of suspension, alternative instructional arrangements must be provided while waiting to convene a manifestation determination meeting.

9.4.1 Procedure

- a. The Site Administrator meets with parents to inform them of the recommendation for a long-term removal and to provide procedural safeguards.
- b. The site administration must notify special education staff so that a manifestation determination/IEP meeting can be scheduled.
- c. Appropriate prior written notice must be provided to the parent indicating disciplinary action.

9.4.2 Participants

- a. LEA;
- b. Parent; and
- c. Relevant members of the IEP team (as determined by the parent and LEA).

9.4.3 The school is required to proceed with the Manifestation Determination (MD) meeting in a timely manner.

If the parent is unavailable to attend within the 10 day timeframe, the manifestation determination meeting can be convened without the parent.

- a. If a MD has occurred without the parent, an Intent to Implement must be completed and sent to the parent as described in Chapter 3.
- b. If the parent disagrees with the MD, an Intent to Implement must be completed and sent to the parent.
- c. The MD review may be conducted by the IEP Team at the same meeting at which it develops or revises a BIP and appropriate behavioral interventions.

9.4.4 Manifestation Determination Meeting

When conducting a manifestation determination meeting, the IEP Team must review all relevant information in the student's file, including the student's IEP, any teacher observations, and any relevant information provided by the parent to determine:

- a. If the conduct in question was caused by, or had a direct and substantial relationship to the student's disability; or
- b. If the conduct in question was the direct result of the local educational agency's failure to

implement the IEP. Based on this information, the IEP Team must determine whether the student's behavior that is subject to the disciplinary action is a manifestation of their disability. If the LEA, parent and relevant members of the IEP team determine that a student's misconduct was caused by or had a direct and substantial relationship to the student's disability, or a direct result of the District's failure to implement the student's IEP, the conduct shall be determined to be a manifestation of the student's disability.

9.4.5 If the IEP Team determines that the behavior was not a manifestation of the student's disability:

- a. The student is subject to the same disciplinary action as nondisabled peers;
- b. After the 10th day of removal, students with disabilities must continue to receive educational services; and
- c. The parent may request an expedited due process hearing.

9.4.6 If the IEP team determines that the behavior was a manifestation of the student's disability, the team must either:

- a. Conduct a functional behavioral assessment (FBA) unless the LEA had conducted a FBA before the behavior that resulted in a change of placement occurred, and implement a behavioral intervention plan (BIP); or
- b. If a BIP had been developed, review the BIP, and modify it, as necessary, to address the behavior.

In addition, the IEP Team should complete the Functional Behavioral Assessment worksheet, the Behavior Plan Worksheet, and all relevant sections of the IEP, as appropriate. The IEP Team may also want to consider if the student needs a reevaluation. Except as provided in section 9.4.7, the school may not impose disciplinary action and must return the student to the placement from which the student was removed, unless the IEP team agrees to a disciplinary change of placement.

9.4.7 Special Circumstances

The charter school may discuss removal of a student to an interim alternative educational setting for not more than 45 school days without regard to whether the behavior is determined to be a manifestation of the student's disability, in cases where a student:

- a. Carried a weapon to school or to a school function under the jurisdiction of the charter school; or
 - The term weapon means a weapon, device, instrument, material, or substance, animate or inanimate, that is used for, or is readily capable of, causing death or serious bodily injury, except that such term does not include a pocket knife with a blade of less than 2½ inches in length.
- b. Knowingly possessed or used illegal drugs or sold or solicited the sale of a controlled substance while at school or at a school function under the jurisdiction of the charter school ; or
 - An illegal drug means a controlled substance, but does not include a substance the student legally possesses or uses under the supervision of a licensed health-care professional, or that is legally possessed or used under federal law.
- c. Had inflicted serious bodily injury upon another person while at school or at a school function under the jurisdiction of the charter school.

- Serious bodily injury is an injury involving substantial risk of death, extreme physical pain, protracted and obvious disfigurement, or protracted loss or impairment of function of a bodily member, organ or mental faculty. For questions regarding special circumstances, contact the charter school site administrator for assistance.

9.5 REQUESTS FOR A HEARING

9.5.1 A parent may request a due process hearing when they disagree with any decision regarding disciplinary placement or the manifestation determination.

9.5.2 Following a request from the charter school, the LEA may request a due process hearing when they believe that maintaining the current placement of the student is substantially likely to injure the student or others.

9.5.3 The hearing officer may order a disciplinary change of placement which may include:

- a. Returning the student with a disability to the placement from which they were removed; or
- b. Ordering a change in placement to an interim alternative educational setting for no more than 45 school days if the hearing officer determines that maintaining the current placement of the student is substantially likely to result in injury to the child or others.

9.5.4 The Nevada Department of Education (NV DOE) who is the State Education Agency (SEA) is required to arrange for an expedited hearing that must occur within 20 school days from the date that the request is made.

The hearing officer must render a decision within ten school days after the hearing.

9.5.5 Stay Put Requirements

The student is to remain in the educational setting pending the decision of the hearing officer or until the time period of the disciplinary infraction ends.

9.6 PROTECTIONS FOR STUDENTS WHO ARE NOT YET ELIGIBLE FOR SPECIAL EDUCATION AND RELATED SERVICES

9.6.1 In some circumstances, a student who has not yet been determined to be eligible as a student with a disability may be entitled to procedural protections.

If there was a suspicion of a disability prior to the behavior infraction and recommendation of an alternative placement, discipline must cease and an expedited evaluation must occur unless the infraction involved weapons, drugs or serious bodily harm. The LEA is deemed to have knowledge that a student is a student with a disability if, before the behavior that precipitated the disciplinary action occurred:

- a. The parent of the student had expressed concern in writing to supervisory or administrative personnel of the appropriate educational agency, or a teacher of the student, that the student is in need of special education and related services;

b. The parent of the student has requested an evaluation of the student; the teacher of the student, or other personnel of the LEA, has expressed specific concerns about a pattern of behavior demonstrated by the child, directly to the Site Administrator of the school.

9.6.2 Exception: The LEA is deemed not to have knowledge that a student is a student with a disability if the parent of the student has not allowed an evaluation, has refused or revoked services, or the student has been evaluated, and it was determined the student was not a student with a disability.

9.7 REFERRAL TO LAW ENFORCEMENT AUTHORITIES

The protections described in this Chapter do not prevent school personnel from reporting a crime committed by a student with a disability to appropriate authorities. Similarly, these protections do not prevent state law enforcement and judicial authorities from exercising their responsibilities in applying federal or state law to crimes committed by a student with a disability. If school personnel report a crime committed by a student with a disability to appropriate authorities, they must ensure that copies of the student's special education and disciplinary records are transmitted for consideration by those authorities to whom the agency reports the crime. The student's records may be transmitted only to the extent such transmission is permitted by the Family Educational Rights and Privacy Act.

9.8 DISCIPLINARY INFORMATION IN STUDENT RECORDS

9.8.1 If a student has been or is being subjected to any disciplinary action, the school may include information about such previous or current disciplinary actions in the student's records to the same extent such information is included in the records of students without disabilities.

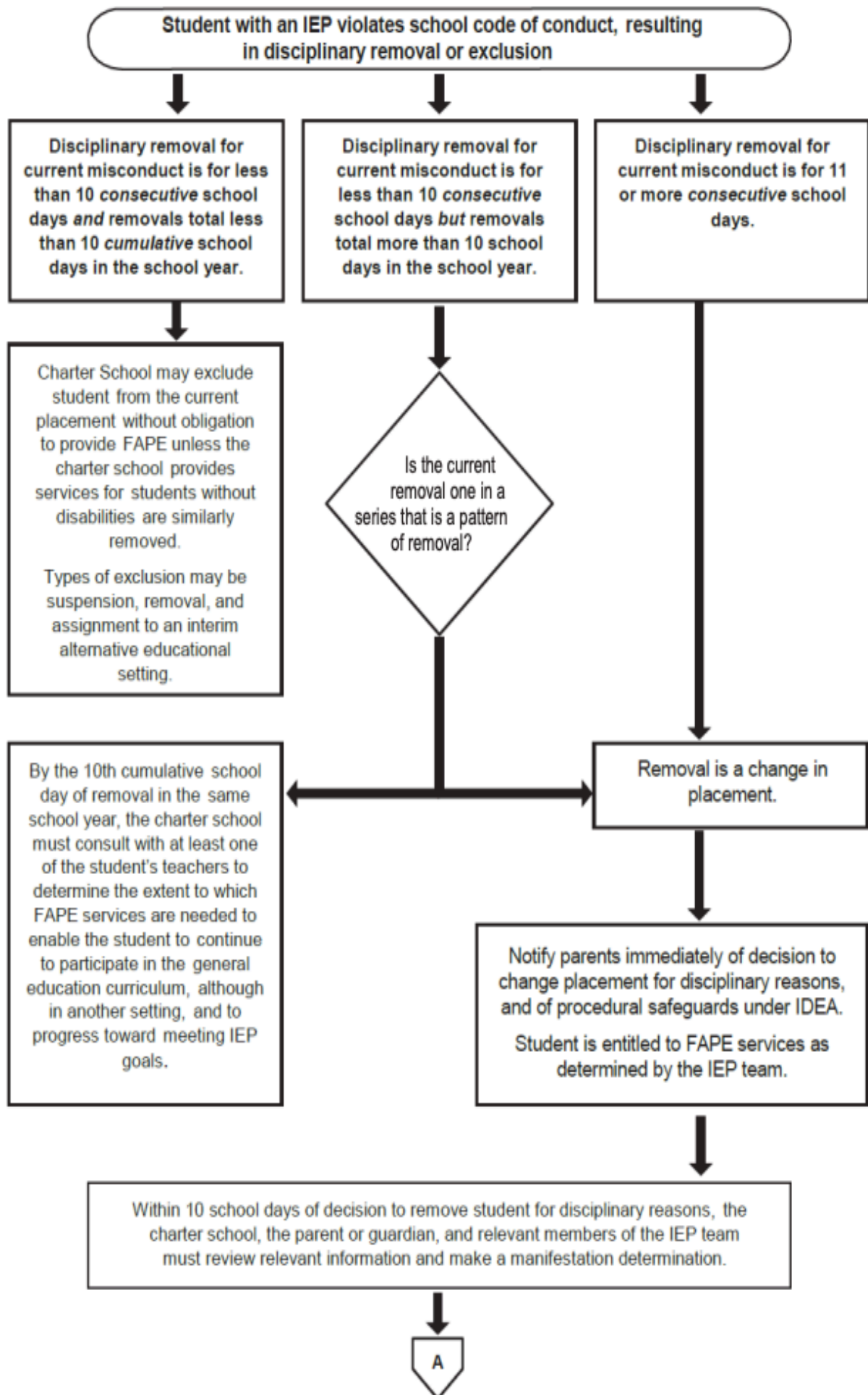
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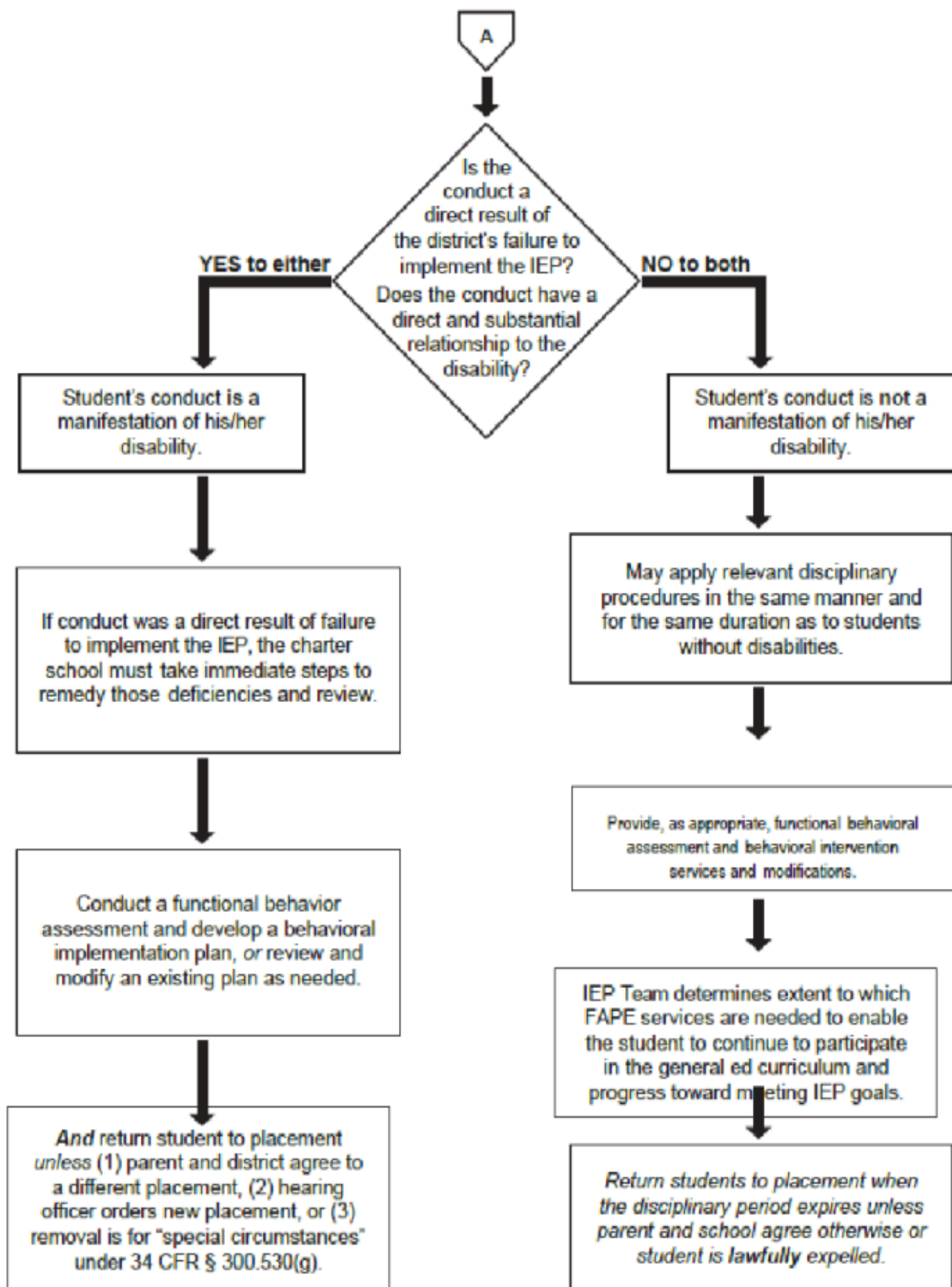
- a. A description of the student's behavior that required disciplinary action;
- b. A description of the disciplinary action taken; and
- c. Any other information that is relevant to the safety of the student and other individuals involved with the student.

9.8.2 The school also may transmit the disciplinary information in the records of students with disabilities to the same extent that type of information is transmitted in the records of nondisabled students.

If the student transfers to another school, the student's current IEP and any information of disciplinary action as described above must be transmitted with their records.

IDEA Disciplinary Procedures for Students with Disabilities





CHAPTER 10 STUDENT RECORDS AND CONFIDENTIALITY

INTRODUCTION

The charter school is required to follow certain procedures for collecting, maintaining, disclosing, and destroying educational records relating to a student with a disability. Education records include records covered under Family Educational Rights and Privacy Act (FERPA). A record includes printed or handwritten documents, but also includes information recorded in any other way, including computer media, videotape, audiotape, film, microfilm, and microfiche.

This chapter discusses student records and confidentiality requirements:

10.1 Education records defined

10.2 Maintenance of records

10.3 Access to records

10.4 Copying of records

10.5 Requests for records

10.6 Destruction of records

10.7 Amendment of records at parents' request

10.8 Annual notice of parental rights

10.1.1 Education records include records that are:

- a. Directly related to a student; and
- b. Maintained by the charter school

10.1.2 The term does not include:

- a. Records that are kept in the sole possession of the maker of the record, and are not accessible or revealed to any other person;
- b. Records of the charter school security;
- c. Personnel records;
- d. Records that are created or received after a student that is no longer enrolled in the charter school; or
- e. Documents under development, but are not yet completed (Multidisciplinary (MDT) reports).

10.1.3 Some of the protections for student records relate to information that is personally identifiable to the student. Information is personally identifiable if it includes:

- a. The name of the student, the student's parent, or other family member;
- b. The student's address;
- c. A personal identifier, such as the student's social security number or student number; or
- d. A list of the student's personal characteristics or other information that would make it possible to identify the student with reasonable certainty.

10.1.4 Although this Chapter refers to the rights of the parent, these rights will transfer from the parent to the student when the student reaches age 18.

If the general rights of the parent under IDEA are transferred to the student at age 18, as described in the Procedural Safeguards Chapter 2, the parent's rights regarding education records will transfer to the student. However, the school is required to provide the parent and the student notice required under the procedural safeguards requirements of IDEA, as described in the Procedural Safeguards Chapter 2.

10.2 MAINTENANCE OF RECORDS

The charter school is required to protect the confidentiality of personally identifiable information regarding a student. The charter school's Special Education Department and its Site Administrator are the designated school officials responsible for ensuring the confidentiality of any personally identifiable information.

10.2.1 The Site Administrator shall:

- a. Designate a confidentiality official to serve as a records custodian for each school;
- b. Ensure that all school staff that collect or use a student's personally identifiable information are trained in confidentiality requirements;
- c. Maintain the records in a secure and locked location; and
- d. Ensure that a current list of the names and positions of those the charter school employees who have access to the records are maintained; and
 - posted in plain view and in close proximity to the confidential records; and
 - ensures the person(s) who access each student education record signs the Status Record

10.3 ACCESS TO RECORDS

10.3.1 General Right of Access

School personnel must permit the parent to inspect and review any education records relating to their child the charter school collects, maintains, or uses under IDEA.

- a. As part of the process of allowing access to education records, the Site Administrator is responsible for verifying the person requesting access has authority to do so. For assistance in determining whether a parent has authority to access a student's education records, contact the charter school Site Administration.
- b. For procedures related to copying records refer to section 10.4.
- c. The charter school regulations require the Site Administrator must comply with a request to access or review records:
 - no more than 10 days after receipt of the request to review the records; or
 - before any meeting regarding an IEP, hearing, or resolution session.
- d. The charter school personnel must be present to interpret records being reviewed and must follow the record of access procedures as described in 10.3.2 below.

10.3.2 Record of Access

The charter school is required to keep a Status Record of parties obtaining access to confidential

education records collected, maintained, or used under IDEA. The record must include the:

- a. First and last name and title of the party accessing the record;
- b. Date access was given; and
- c. Purpose for which the party is accessing the record.

10.3.3 Parent Right to Access

- a. Parents' right to inspect and review education records includes the right to:
 - a response from the school for a reasonable requests for explanations and interpretations of the records;
 - request copies of the records containing the information; and
 - have a representative of the parent inspect and review the records.
- b. In order to provide meaningful explanations of records for a parent who may be unable to read due to blindness, inability to read English, distance, or other reasons, the Site Administrator must take steps to provide an interpreter, an oral explanation, Braille versions of documents, or an opportunity to review the documents over the telephone, as appropriate. In addition, copies of certain documents may be provided to a parent, as described in section 10.4.1.
- c. If any education record includes information on more than one student, the parent has the right to inspect and review only the information relating to their own child, or to be informed of that specific information. School personnel should ensure they block out or omit information about other students on copies of education records or take other measures to avoid disclosure to unauthorized persons.
- d. The school is required to provide the parent, on request, a list of:
 - the types and locations of education records collected, maintained, or used by the school; and the charter school employees with authority to access student's personally identifiable information.
- e. The school shall:
 - inform the parent when personally identifiable information is no longer needed to provide educational services to the student;
 - maintain a permanent record of the student's name, address, telephone number, grades, attendance, classes attended, grades completed and the year they were completed; and
 - not disclose personally identifiable information except as authorized by law.
- f. Rights of access extend to student teachers and related service interns who have a legitimate educational interest in accessing educational records.
- g. Specific requirements apply to maintenance and disclosure of disciplinary information included in a student's records. These requirements are discussed in the Discipline Chapter 9.

10.4 COPYING RECORDS

10.4.1 If a parent requests a copy of an education record:

- a. The charter school personnel shall comply with the request within a reasonable period, but not more than 45 calendar days after receipt of the request.
- b. The school is allowed to charge a fee for copying, but may not charge a fee for searching or retrieving information. The fee may be waived if charging the fee would effectively prevent the parent from exercising their right to inspect and review the documents. The fee schedule must be published in the school/parent/student handbook.

10.5 REQUEST FOR RECORDS

10.5.1 Written parental consent must be obtained before personally identifiable information in the student's records is disclosed to anyone other than officials of the charter school collecting or using the information under IDEA.

10.5.2 FERPA prevents school personnel from disclosing personally identifiable information in a student's education record, except if the parent or eligible student provides the signed Authorization for Release of Confidential Information consent form.

10.5.3 The written consent must:

- a. Specify the records that may be disclosed;
- b. State the purpose of the disclosure; and
- c. Identify the party to whom the disclosure may be made.

10.5.4 Prior written consent is not required when providing education records to:

- a. School officials with a legitimate educational interest;
- b. Officials of another school, school system, or institution of postsecondary education where the student seeks or intends to enroll, or where the student is already enrolled so long as the disclosure is for purposes related to the student's enrollment or transfer;
- c. Specified officials for audit or evaluation purposes;
- d. Appropriate parties in connection with financial aid to a student;
- e. Organizations conducting certain studies for or on behalf of the school;
- f. Accrediting organizations;
- g. Comply with a judicial order or lawfully issued subpoena; or
- h. State and local authorities, within a juvenile justice system, pursuant to specific State law.

However, the school must make a reasonable attempt to notify the parent, unless the disclosure was initiated by the parent or eligible student, or unless the school's annual FERPA notification includes a provision that education records will be forwarded upon request to other institutions where the student seeks admission or intends to enroll or is already enrolled. The parent is entitled to a copy of the record that was disclosed and has the right to a hearing.

10.5.5 If a parent refuses to provide consent to disclose a student's personally identifiable information, the charter school personnel should contact the charter school Site Administration.

10.6 DESTRUCTION OF RECORDS

10.6.1 If the parent requests that personally identifiable information in the records be destroyed, the parent should contact the charter school Site Administrator.

Destruction means either physical destruction or removal of personal identifiable information. However, the charter school may maintain (without a time limitation) a permanent record of the student's name, address, telephone number, grades, attendance record, classes attended, grade level completed, and year completed.

10.7 AMENDMENT OF RECORDS AT PARENT'S REQUEST

10.7.1 Request for Amendment

- a. The parent may request the school to amend information in their child's education records if the parent believes the information:
 - is inaccurate;
 - is misleading; or
 - violates the student's privacy rights or other rights.
- b. The parent must submit the request in writing to the Site Administrator to explain which information is being challenged and the reasons for their objection to the information.
- c. Within ten school days after receiving such a request, the Site Administrator must inform the parent in writing of the determination, the reasons for the decision, and the right to appeal.

10.7.2 Appeal

The parent has the right to appeal the determination to the Site Administrator or school designee within ten school days after receipt of the Site Administrator's letter. The Site Administrator or designee shall hold a hearing with the parent within fifteen working days of receipt of the appeal.

10.7.3 Hearing

Upon a parent's request, the school is required to provide an opportunity for a hearing to challenge information in the student's education records to ensure that it is not inaccurate, misleading, or otherwise in violation of the privacy or other rights of the student. The parent's request for a hearing should be forwarded to the Site Administrator or designee.

- a. Requirements:
 - the hearing must be scheduled within fifteen working days after receipt of request;
 - reasonable notice must be provided to the parent of the date, time, and place of the hearing;
 - the hearing must provide the parent a full and fair opportunity to present relevant evidence, and the parent may be assisted by an attorney or other individual at the parent's expense;
 - within five working days after conclusion of the hearing, the Site Administrator or designee must inform the parent of their decision in writing; and
 - the parent shall be notified of the decision by certified mail.
- b. If, as a result of the hearing, it is determined the information is inaccurate, misleading, or otherwise in violation of the privacy or other rights of the student, the charter school personnel must amend the information accordingly. The charter school personnel are responsible for informing the parent in writing that the information has been amended.
- c. If, as a result of the hearing, it is determined the information is not inaccurate, misleading, or otherwise in violation of the privacy or other rights of the student, the Site Administrator or designee must inform the parent of their right to place in the student's school records a statement commenting on the disputed information or setting forth any reasons for disagreeing with the information. Any such explanation that is placed in the student's records must be maintained by the charter school as part of the student's records. If the student's records or the contested portion is disclosed by the charter school to any party, the explanation must also be disclosed to the party.

10.8 ANNUAL NOTICE OF PARENTAL RIGHTS

10.8.1 The charter school is required to notify parents annually of their right to:

- a.** Inspect and review the student's education records;
- b.** Seek amendment of the student's education records the parents believe are inaccurate, misleading, or that violate the student's privacy rights;
- c.** Disclosure of personally identifiable information unless an exception applies; and exception applies; and
- d.** File an administrative complaint regarding alleged noncompliance with records requirements.

10.8.2 The charter school is required to provide annual notice about these rights in a manner that effectively notifies parents who are disabled, or who have a primary or home language other than English.

APPENDIX



AMPLUS ACADEMY

Date:

Dear Student and Parent(s)/Guardian(s):

This letter is to inform you that on **Date** , your child, **Student Name** will turn 18 years old. At that time, he/she will reach the age of majority and, under Nevada Law (NAC 388.195), special education rights will transfer from you to him. This means that all procedural safeguards and rights held by the parents, including right to consent or withhold consent for evaluation and placement for special education, are guaranteed to the student. The school will continue to send notices and invite you to IEP meetings as we value your continued support and input.

In addition, if you are a male, age 18 through 25, and living in the U.S., then you must register with Selective Service. It's the law. ALL males, even those who are undocumented, and regardless of disability, MUST register for Selective Service. If your son has a social security number, go to www.sss.gov and click on the Register Online button. If your son doesn't have a social security number, he can register at any post office. It is important to understand that there are consequences if your son does not register, which may include but not limited to: a fine of up to \$250,000.00, and/or federal benefits can be affected.

If you have any questions regarding this change, please call the Secondary Special Education Instructional Coordinator, [Kelli Aker Kaker@amplus.academy](mailto:Kelli.Aker.Kaker@amplus.academy), 702-970-6800 ext 5134

Sincerely,

Special Education Case Manager

CONFIDENTIAL
Amplus Academy
Las Vegas, Nevada
Exceptional Student Services
Consent for Special Education Supports

Student Name: Grade: DOB: ID#: Date: Location:

Dear Parent/Guardian/Adult Student:

A referral for Student Services has been made for: a) direct assessments to facilitate Individualized Education Program (IEP) development and/or b) support to the special education teachers serving . Selective assessments and/or instructional supports will be completed by Nevada State Public Charter School Authority (NSPCSA) and/or Amplus Exceptional Student Services (ESS) staff who are involved.

This is not consent for a comprehensive evaluation for special education eligibility. Rather, information will be gathered selectively and may be used for the purposes listed below. Targeted assessment and/or instructional guidance include:

_____ Academic Performance/Achievement _____ Observations
_____ Health/Sensory/Motor _____ Speech/Language/Communication _____ Transition _____ Functional Behavioral
Assessment _____ Progress Monitoring _____ Social/Emotional/Behavior _____ Other (_____)

It is anticipated that the information gathered from the assessments and/or instructional guidance identified above will be used for the following purposes (e.g., staff facilitating instructional planning, IEP development, behavior plan development, transition planning, etc.):

The purpose of these supports has been explained to me. Permission for the supports identified above will only be effective for the school year. I understand that this authorization will remain in effect throughout that time period unless I revoke it. I understand that I may revoke my consent at any time, but that I must submit my revocation either verbally or in writing.

Authorization for Supports:

I hereby authorize NSPCSA and/or Amplus ESS to assess and/or provide guidance in all areas identified above:

Yes No

Parent/Guardian/Adult Student Signature Date

Printed Name (person completing form) Title Signature

Distribution: Original – Confidential Folder 1st Copy – Parent/Guardian/Adult Student



AMPLUS ACADEMY

8377 WEST PATRICK LANE
LAS VEGAS, NEVADA 89113
702.970.6800

INDEPENDENT EDUCATIONAL EVALUATION (IEE) MUTLI-DISCIPLINARY TEAM (MDT) REVIEW Parental Request Form

Under Sec. 300.502, the parents of a child with a disability have the right to request an independent educational evaluation (IEE) at public expense. As a parent of a child with a disability, you are receiving the Independent Educational Evaluation (IEE) MDT Parental Request Form due to your disagreement with the evaluations obtained by the public agency (Amplus Academy) during the qualification examination.

Student Full Name:

Parent/Guardian Name:

Address:

Parent/Guardian Name:

Address:

Phone Number:

Phone Number:

As part of the qualification process, Amplus Academy and its providers conduct evaluations in alignment with the eligibility requirements based on the original and/or expanded scope of suspicion as part of the initial and 3-year MDTs. Based on a concern, pursuant to the results of the MDT for suspicion of:

Intellectual Disability
Specific Learning Disability
Emotional Disturbance
Autism Spectrum Disorder
Traumatic Brain Injury
Other Health Impairment

Speech/Language Impairment
Visual Impairment
Orthopedic Impairment
Hearing Impairment
Multiple Disabilities
Gifted and Talented Education

this request for [STUDENT NAME] submitted [DATE OF REQUEST]

Based on the MDT, these are the following IEEs available

Parent or Guardian Requests for ☐

Parent or Guardian Requests for ☐

Please include any additional information that you feel is relevant to the Independent Educational Evaluation (IEE) request:

*Submit this request to: Amplus Academy % Exceptional Student Services (ESS) Department Amplus Academy will respond to your request within **10 school days** and will either agree to fund the independent evaluation or will initiate a due process hearing to show the appropriateness of the public agency's (Amplus Academy) evaluation.*

Parent Signature: _____ Date: _____



AMPLUS ACADEMY

8377 WEST PATRICK LANE
LAS VEGAS, NEVADA 89113
702.970.6800

Amplus Academy's Evaluation Criteria

When an IEE is at the expense of Amplus Academy, the criteria under which the evaluation is conducted or obtained, including the location of the evaluation and the qualifications of the evaluator, must be the same as the criteria that Amplus Academy uses when it initiates an evaluation, to the extent the criteria are consistent with the parent's rights to an IEE. The following are Amplus Academy's criteria applicable to evaluations. An IEE must be conducted based upon these criteria, unless the parent can demonstrate that unique circumstances justify deviation from them. **PLEASE PROVIDE ALL EVALUATORS WITH A COPY OF THESE PROCEDURES.**

Applicable Overall Criteria for Conducting an Evaluation

An independent evaluation is highly recommended to include an observation of the student in an educational setting (if the student is in an educational setting) as well as review and consideration of the student's current educational records. The evaluator should also obtain direct information concerning the performance of the student from not less than one current teacher or other service provider of the student, unless the student does not have a current teacher/service provider.

All assessment instruments must be administered by a qualified evaluator, be age appropriate for the student, and be administered and scored in conformance with the test publisher's instructions. The evaluation instruments are to be chosen on the basis of their relevancy to the educational questions to be addressed by the evaluation. This means that the instruments should be those of which are commonly known to and used by public school professionals. All instruments used must be current editions and not to have been administered to the student within one year's time.

The evaluator must prepare and sign full evaluation report containing:

- A list of information/data reviewed.
- A clear explanation of the testing and assessment results.
- A complete summary of all test scores, including, for all standardized tests administered, all applicable full score or battery scores, domain or composite scores, and sub-test scores reported in standard, scaled or T-score format.
- A complete summary of all information obtained or reviewed from sources other than testing conducted by the evaluator.
- The evaluation should identify any suspected disability categories, as consistent with the definitions

provided by the Nevada Administrative Code (NAC). All required assessment domains for a suspected disability, as prescribed by the NAC, must be addressed within the evaluation.

- Recommendations for the MDT/IEP team may include, where appropriate, eligibility for special education and related services as defined by NAC standards. In such cases, information must be provided pertaining to the two qualifying conditions of special education eligibility, as required by the Individuals with Disabilities Education Improvement Act (IDEA) and the NAC, namely, whether the student presents with one or more IDEA disability categories and, by reason thereof, whether the student needs special education or related services. Recommendations may also include consideration for educational programming and, as appropriate, placement that is educationally relevant and realistic within a public education setting.

Qualifications of Evaluators Conducting IEEs

Evaluation Type	Qualified Staffing/Certifications
Academic Achievement	Certificated Special Education Teacher or Licensed Educational Psychologist/Psychometrist
Adaptive Behavior	Licensed Educational Psychologist/Psychometrist or Certified Special Education Teacher
Auditory Processing/Perception	Certificated or Licensed Speech/Language Pathologist
Behavioral	Certificated Special Education Teacher or Licensed Educational, Clinical or School Psychologist/Psychiatrist/Behavior Specialist
Cognitive/Intellectual	Licensed Educational, Clinical or School Psychologist/Psychometrist/Clinical Psychiatrist
Health or Medical Disability	Licensed Physician
Hearing Acuity	Audiologist or Certificated Licensed Speech/Language Pathologist
Motor Adaptive	Physical Education Specialist, Occupational Therapist Registered, or Licensed Physical Therapist
Neurological	Licensed Psychiatrist/Neurologist
Neuropsychological	Licensed Clinical Psychologist with American Board of Clinical Neuropsychology or comparable Board Certification
Social/Emotional	Licensed Educational, Clinical or School Psychologist/Psychometrist/Psychiatrist
Speech and Language	Certified or Licensed Speech/Language Pathologist by the NV Dept. Of Education, NV Board Of Examiners for Audiology and Speech-Language Pathology, or the American Speech-Language-Hearing Association

*Neuropsychoevaluational Clinical Evaluations are inclusive of academic achievement, adaptive behaviors, behavioral, cognitive/intellectual, neurological, neuropsychological, social/emotional, and health information. Requests to divide these evaluations amongst different providers is granted on a case-by-case basis.

Cost for IEEs

The cost of an IEE shall reflect up to the allotted competitive amounts that are reasonable and customary rates for such services in Clark County, Nevada. Unreasonable costs for travel will not be reimbursed as part of the funding for an IEE. Costs above customary amounts will be approved only if the parent can demonstrate that the cost reflects a reasonable and customary rate for such evaluative services, or if the parents can demonstrate that there are other factors that make the extraordinary costs necessary in order to exercise their right to an IEE.

Timeline for Completing the IEE

There is no specific timeline for completing a district-funded IEE. However, the sooner the IEE can be completed, the sooner the evaluation results can be reviewed by the parents and school regarding the student's educational needs.

Provision of Evaluation Report to Amplus Academy

The evaluator must have parental permission to communicate and share information with Amplus Academy and, as part of the evaluation, must agree to prepare an evaluation report and release his/her assessment information and results directly to Amplus Academy prior to the receipt of payment for services. Results must be sent to Amplus Academy prior to or on the same day that results are provided to the parents.

Information Sharing Permissions

Parents/guardians will provide documentation approving the sharing of information between the school and the evaluator in order to not violate the FERPA, HIPAA, and other legal protections for students. Updated forms must be complete as part of the IEE process.

Evaluators may contact the following for school information within the Exceptional Student Services Department:

Students K-5: Eric Cooper, ecooper@amplus.academy, 702-970-6800 ext 5219

Students 6-12: Kelli Aker Kaker@amplus.academy, 702-970-6800 ext 5134

Conflict of Interest Requirements

The independent evaluator must be free of any conflict of interest, and the independent evaluation must not be of benefit to any particular public, non-public or private school, agency, or institution.

Amplus Academy
Las Vegas, Nevada

DATE:

PARENTAL PRIOR NOTICE OF DISTRICT REFUSAL

Student Name: Grade: DOB: ID#

Dear Parent/Guardian/Student:

Federal regulations require that parents/guardians or legally recognized adult students be provided with prior written notice each time the District refuses to initiate or change the identification, evaluation, educational placement or the provision of a free appropriate public education (FAPE) for your child. The District refuses the action(s) described below:

1. The Parent proposes the following action(s):

2. The Parent proposes the above action(s) because:

3. The District refuses to take the following requested action(s):

4. The District refuses to take the above requested action(s) because:

5. The District considered the following other option(s):

6. The District rejected the option(s) because: (list those rejected)

7. The following evaluation procedure(s), assessment(s), record(s) or report(s) were utilized by the District as a basis for its refused action(s), (e.g., list test results, present levels, alternative assessments, educational records, etc.):

8. The factors that the District considered that are relevant to its refused actions are described below:

Parents/guardians or legally recognized adult students have the right to seek resolution of disagreements by initiating an impartial due process hearing and/or formal mediation. ☐ A copy of your Explanation of Procedural Safeguards (rights) is attached. If you have any questions regarding your special education rights, or need assistance, please contact: Mr. Cooper at 702-970-6800 ext 5219.

Date sent/given: _____

To: _____

Principal or Designee (person completing form)

Title

Distribution: Original - Confidential Folder 1st Copy - Parent/Guardian/Adult Student 2nd Copy - Special Education Teacher/School



AMPLUS ACADEMY

8377 WEST PATRICK LANE
LAS VEGAS, NEVADA 89113
702. 970. 6800

Date

RE:

Dear Ms.

Amplus Academy has agreed to grant an Independent Educational Evaluation (IEE) for _____. As a result, your request for an IEE will be **approved for a Psychoeducational Evaluation in an amount no greater than \$2500.**

An IEE Referral List is attached which you will want to access for the IEE.. Once you have selected the provider, please **immediately** provide that professional with a copy of this letter along with the attached forms for them to fill out and **send** to ***** or via facsimile (fax) at (702)

After the completion of the IEE, the evaluator will file the report with Amplus Academy and you will provide a copy of the report to the site administrator at the school of enrollment. Subsequent to receiving the IEE report, the school Multidisciplinary Team (MDT) will convene to consider the results of the evaluation, if the evaluation meets the criteria of the public agency with respect to the provision of a free appropriate public education to the pupil. The MDT members will make a determination to identify the additional data, if any, required to determine the educational needs of the pupil and whether the pupil has a particular category of disability.

Amplus Academy will be billed for the IEE through the ***. Once you have selected the person/entity that will administer the IEE assessment, please provide them with the attached forms to complete and send to *** in the *** department at Amplus Academy.

Sincerely,

Attachments: Explanation of Procedural Safeguards, IEE Referral List, *****

Coversheet

Long Range Calendar Document

Section:	XI. Long Calendar (Discussion)
Item:	A. Long Range Calendar Document
Purpose:	Discuss
Submitted by:	
Related Material:	Board Meeting Long Range Calendar 10.28.pdf



Long Range Calendar 2026-2027

<u>Board Meeting Date</u>	<u>In-Person Virtual</u>	<u>Items For Discussion PD</u>	<u>New Business</u>	<u>Board Members not attending</u>
8/26/26 Annual	Virtual: Ruby		<ul style="list-style-type: none"> -Board Policy and Procedures Manual -Code of Conduct -Bylaws -Director Nominations and Elections -New Board Candidate Election 	
8/26/26 Regular	Virtual: Steve, Ernie		<ul style="list-style-type: none"> -EL Policy/Plan -Annual Vendor List -Restorative Discipline -GAPP 4000 	
9/30/26	All Virtual	-NSPF Star Rating	<ul style="list-style-type: none"> -Special Education Policies and Procedures Manual and Forms -Dual Credit -26/27 Grants -Foster Care/McKinney-vento 	
10/28/26			<ul style="list-style-type: none"> -Annual Audit -PEAA Audit 	
11/18/26		<ul style="list-style-type: none"> -Validation Day Federal Count -4-Year Grad Rate Validation 	<ul style="list-style-type: none"> -Board Bylaws -GAPP: Operations and IT -GAPP: Athletics 	
1/27/27			-Capital Improvement Plan	
2/24/27				
3/24/27			<ul style="list-style-type: none"> -27-28 School Calendar -FY28 Tentative Budget 	
4/28/27			-27-28 Board Meeting Calendar	
5/26/27			<ul style="list-style-type: none"> -Charter School Board Member Info and Disclosure -FY28 Final Budget -Fiscal Policy and Procedures 	

Meetings are subject to change.

8377 WEST PATRICK LANE | LAS VEGAS, NEVADA | 89113 | 702. 970. 6800

WEB : AMPLUS.ACADEMY | FACEBOOK.COM/AMPLUSACADEMY | [INSTAGRAM : @AMPLUSACADEMY](https://www.instagram.com/AMPLUSACADEMY)