



## NOTICE OF PUBLIC MEETING of the SOMERSET ACADEMY OF LAS VEGAS FINANCE COMMITTEE

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NOTICE IS HEREBY GIVEN THAT THE SOMERSET ACADEMY OF LAS VEGAS FINANCE COMMITTEE WILL CONDUCT A PUBLIC MEETING ON AUGUST 12, 2022 AT 12:00 P.M. VIA ZOOM WEBINAR. THE PUBLIC IS INVITED TO ATTEND.

JOIN ZOOM WEBINAR:

<https://us02web.zoom.us/j/83210030228> or via phone +16694449171 +16699009128

ATTACHED HERETO IS AN AGENDA OF ALL ITEMS SCHEDULED TO BE CONSIDERED. UNLESS OTHERWISE STATED, THE COMMITTEE CHAIRPERSON MAY 1) TAKE AGENDA ITEMS OUT OF ORDER; 2) COMBINE TWO OR MORE ITEMS FOR CONSIDERATION; OR 3) REMOVE AN ITEM FROM THE AGENDA OR DELAY DISCUSSION RELATED TO AN ITEM.

REASONABLE EFFORTS WILL BE MADE TO ASSIST AND ACCOMMODATE PHYSICALLY DISABLED PERSONS DESIRING TO ATTEND OR PARTICIPATE AT THE MEETING. ANY PERSONS REQUIRING ASSISTANCE MAY CONTACT DENA THOMPSON AT (702) 431-6260 OR [DENA.THOMPSON@ACADEMICANV.COM](mailto:DENA.THOMPSON@ACADEMICANV.COM) TWO BUSINESS DAYS IN ADVANCE SO THAT ARRANGEMENTS MAY BE CONVENIENTLY MADE.

THE MEETING AGENDA, SUPPORT MATERIALS, AND MINUTES ARE AVAILABLE AT 6630 SURREY ST, LAS VEGAS, NV 89119 OR VIA EMAIL AT [DENA.THOMPSON@ACADEMICANV.COM](mailto:DENA.THOMPSON@ACADEMICANV.COM) OR BY VISITING THE SCHOOL'S WEBSITE AT [HTTPS://SOMERSETACADEMYOFLASVEGAS.COM/](https://somersetacademyoflasvegas.com/) FOR COPIES OF THE MEETING AUDIO; PLEASE EMAIL [DENA.THOMPSON@ACADEMICANV.COM](mailto:DENA.THOMPSON@ACADEMICANV.COM).

PUBLIC COMMENT MAY BE LIMITED TO THREE MINUTES PER PERSON AT THE DISCRETION OF THE CHAIRPERSON. **PLEASE EMAIL [DENA.THOMPSON@ACADEMICANV.COM](mailto:DENA.THOMPSON@ACADEMICANV.COM) TO SUBMIT OR SIGN UP FOR PUBLIC COMMENT IN ADVANCE.** PUBLIC COMMENT CAN ALSO BE MADE IN PERSON AT THE MEETING.



*We prepare students to excel in academics and attain knowledge through life-long learning by dedicating ourselves to providing equitable, high-quality education for all students. We promote a culture that maximizes student achievement and fosters the development of accountable 21st Century learners in a safe and enriching environment.*

### **COMMITTEE MEMBERS**

**WILL HARTY**

**JILL DAYNE**

**TRAVIS MIZER**

## **FINANCE COMMITTEE MEETING**

**AUGUST 12, 2022**

## **AGENDA**

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### **1. CALL TO ORDER AND ROLL CALL**

### **2. PUBLIC COMMENT**

*(NO ACTION MAY BE TAKEN ON A MATTER RAISED UNDER THIS ITEM OF THE AGENDA UNTIL THE MATTER ITSELF HAS BEEN SPECIFICALLY INCLUDED ON AN AGENDA AS AN ITEM UPON WHICH ACTION WILL BE TAKEN.)*

### **3. ACTION & DISCUSSION ITEMS**

*(ACTION MAY BE TAKEN ON THOSE ITEMS DENOTED "FOR POSSIBLE ACTION")*

- a. REVIEW AND APPROVAL OF THE MINUTES FROM THE MAY 6, 2022 FINANCE COMMITTEE MEETING (FOR POSSIBLE ACTION)
- b. REVIEW AND DISCUSSION OF SOMERSET ACADEMY FINANCIAL PERFORMANCE (FOR DISCUSSION)
- c. REVIEW AND RECOMMENDATION OF APPROVAL OF THE REVISED FINAL BUDGET FOR THE 2022/2023 SCHOOL YEAR (FOR POSSIBLE ACTION)
- d. REVIEW AND RECOMMEND ACCEPTANCE OF GRANT FUNDS FROM THE FOLLOWING: (FOR POSSIBLE ACTION)
  1. CTE – COMPETITIVE
  2. CTE – ALLOCATION
  3. PTLW



4. TITLE I
5. TITLE II
6. TITLE IV
7. SPED PART B
8. SPED EXCEPTIONAL NEEDS

#### 4. ANNOUNCEMENTS AND NOTIFICATIONS

#### 5. MEMBER COMMENT

#### 6. PUBLIC COMMENT *(NO ACTION MAY BE TAKEN ON A MATTER RAISED UNDER THIS ITEM OF THE AGENDA UNTIL THE MATTER ITSELF HAS BEEN SPECIFICALLY INCLUDED ON AN AGENDA AS AN ITEM UPON WHICH ACTION WILL BE TAKEN.)*

#### 7. ADJOURN MEETING

THIS NOTICE AND AGENDA HAVE BEEN POSTED ON OR BEFORE 9 A.M. ON THE THIRD WORKING DAY BEFORE THE MEETING AT THE FOLLOWING LOCATIONS:

- 1) SOMERSET ALIANTE CAMPUS – 6475 VALLEY DR., NORTH LAS VEGAS, NV 89084
- 2) SOMERSET LONE MOUNTAIN CAMPUS – 4491 N. RAINBOW BLVD., LAS VEGAS, NV 89108
- 3) SOMERSET LOSEE CAMPUS – 4650 LOSEE ROAD, NORTH LAS VEGAS, NV 89081
- 4) SOMERSET NORTH LAS VEGAS CAMPUS – 385 W. CENTENNIAL PKWY, NORTH LAS VEGAS, NV 89084
- 5) SOMERSET SKY POINTE CAMPUS – 7038 SKY POINTE DR., LAS VEGAS, NV 89131
- 6) SOMERSET SKYE CANYON CAMPUS – 8151 N. SHAUMBER ROAD, LAS VEGAS, NV 89166
- 7) SOMERSET STEPHANIE CAMPUS – 50 N. STEPHANIE ST., HENDERSON, NV 89074
- 8) 6630 SURREY ST., LAS VEGAS, NV 89119
- 9) <https://notice.nv.gov/>

**SOMERSET ACADEMY OF LAS VEGAS  
FINANCE COMMITTEE  
SUPPORT SUMMARY**

MEETING DATE: **AUGUST 12, 2022**  
AGENDA ITEM: **3a – REVIEW AND APPROVAL OF THE MINUTES FROM THE MAY 6, 2022 FINANCE COMMITTEE MEETING**  
NUMBER OF ENCLOSURES: **1**

**SUBJECT: APPROVAL OF MINUTES**

ACTION  
 CONSENT AGENDA  
 INFORMATION  
 PUBLIC HEARING

**PRESENTER(S): COMMITTEE**

PROPOSED WORDING FOR MOTION/ACTION:

**MOVE TO APPROVE THE MINUTES FROM THE MAY 6, 2022 FINANCE COMMITTEE MEETING.**

FISCAL IMPACT: **NO**

ESTIMATED LENGTH OF TIME FOR CONSIDERATION (IN MINUTES): **2 MINUTES**

BACKGROUND:

**A COMMITTEE MEETING WAS HELD ON MAY 6, 2022. AS SUCH, THE MINUTES NEED TO BE APPROVED FOR THIS MEETING.**

**MINUTES**  
**of the meeting of the**  
**SOMERSET ACADEMY OF LAS VEGAS FINANCE COMMITTEE**  
**May 6, 2022**

Somerset Academy of Nevada Finance Committee held a public meeting on May 6, 2022, at 12:00 p.m. at 8151 N. Shaumber Road, Las Vegas, NV 89166 and via Zoom meeting.

**1. CALL TO ORDER AND ROLL CALL**

Committee Member Will Harty called the meeting to order at 12:04 p.m. In attendance were Committee Members Will Harty and Jill Dayne.

Member Travis Mizer was not in attendance.

Also present were Principal Jessica Scobell, Principal Cesar Tiu, Principal Mindi Palomeque, Principal Shannon Manning, Kate Lackey, David Fossett, and Principal Lee Esplin; as well as Somerset, Inc. representatives Bernie Montero and Suzette Ruiz. Academica representatives Gary McClain, Marc Clayton, Sheri Cooper, Matt Padron, Trevor Goodsell, Allison Salmon, and Marla Devitt were also in attendance.

**2. PUBLIC COMMENT**

There was no public comment.

**3. ACTION & DISCUSSION ITEMS**

**a. REVIEW AND APPROVAL OF THE MINUTES FROM THE MARCH 11, 2022 FINANCE COMMITTEE MEETING**

**MEMBER DAYNE MOVED TO APPROVE THE MINUTES FROM THE MAY 11, 2022 FINANCE COMMITTEE MEETING. MEMBER HARTY SECONDED THE MOTION, AND THE COMMITTEE VOTED UNANIMOUSLY TO APPROVE.**

**b. REVIEW AND DISCUSSION OF SOMERSET ACADEMY FINANCIAL PERFORMANCE**

Ms. Sheri Cooper addressed the Committee and reviewed the financial performance through March 2022, as contained in the support materials. She reviewed the financial framework information and other key financial information, noting that the numbers were projected through the end of the year.

Ms. Cooper reviewed the income statement from July 2021 through March 2022, including the over and under budget items. She noted that PERS was under budget due to the elections which were taken by the employees. Member Harty stated that he had read that a large increase was anticipated going forward and asked how often the PERS contributions were updated. Mr. Trevor Goodsell addressed the Committee and stated that the contribution increased from 29.5 to 29.75 two years ago and would remain at the current rate for next year. Member Harty noted that Somerset was currently \$3.7 million favorable and was trending toward a 7% surplus by the end of the fiscal year.

**c. REVIEW AND RECOMMENDATION OF APPROVAL OF THE FINAL BUDGET FOR THE 2022/2023 SCHOOL YEAR**

Mr. Matt Padron addressed the Committee and reviewed the changes in the final budget for the 2022/2023 school year, which was calculated at 97%. Three GATE teachers were added. Employee benefits were trued up to the amount of employees taking insurance benefits. The amount for contracted substitute teachers was increased from \$165 per teacher per day to \$175. SPED contracted services were trued up to the amount campuses were using at the end of the year with an adjustment for a rate increase. Monthly IT rates and utilities were also trued up. Mr. Padron noted that the North Las Vegas and Lone Mountain campuses had deficits. The North Las Vegas deficit should move to positive after the lease payments were finished. The Lone Mountain deficit was attributed to the GATE program and should move to positive when GATE funding was received, which was paid a year behind.

Member Dayne asked for clarification on the weight columns. Mr. Padron explained that the new funding model included funding based on the weights. The salaries for the weighted programs were budgeted in the weight columns. Member Harty noted that the budget was projecting a 1.1% surplus, which could go higher if enrollment was higher than the 97% budgeted. He asked if the changes at the North Las Vegas campus would affect the ratios and/or framework, to which Mr. Goodsell replied in the negative.

**MEMBER DAYNE MOVED TO RECOMMEND APPROVAL OF THE FINAL BUDGET FOR THE 2022/2023 SCHOOL YEAR, AS PRESENTED. MEMBER HARTY SECONDED THE MOTION, AND THE COMMITTEE VOTED UNANIMOUSLY TO APPROVE.**

**d. REVIEW AND RECOMMENDATION OF APPROVAL FOR STEPHANIE PULLOUT SPACES PROJECT**

Mr. Gary McClain addressed the Committee and explained that the Stephanie campus had requested proposals to convert two open areas to small enclosed office spaces or instruction areas. The bid for construction came back at \$39,900 and the architectural costs came in at \$8000. With the permits and contingencies, he was seeking approval of a not to exceed number of \$55,100 for the project. Member Harty asked if the expense was from the operating budget, to which Mr. McClain replied in the affirmative.

**MEMBER HARTY MOVED TO AWARD NEVADA GENERAL CONSTRUCTION AND ETHOS THREE ARCHITECTURE IN THE AMOUNT NOT TO EXCEED \$55,100 FOR THE DESIGN, ENGINEERING, PERMITTING OF THE STEPHANIE PULL OUT SPACE PROJECT. MEMBER DAYNE SECONDED THE MOTION, AND THE COMMITTEE VOTED UNANIMOUSLY TO APPROVE.**

**e. REVIEW AND RECOMMENDATION OF APPROVAL OF CONTRACTOR TO INSTALL BLEACHERS AT THE LOSEE CAMPUS**

Mr. McClain explained that, following the purchase of the bleacher materials, the completion of the project was bid. Following a bid request through public means, only one company provided a bid. He noted that he would work with the contractor to reduce the cost through value engineering the project; adding that value engineering explored less expensive options while maintaining the strength and integrity of the structure. Mr. McClain stated that the project would be paid with the remaining \$65,000 of bond money as well as operating funds. Mr. Marc Clayton addressed the Committee and noted that the expense could be capitalized.

**MEMBER DAYNE MOVED TO RECOMMEND NEVADA GENERAL CONSTRUCTION AS THE CONTRACTOR TO INSTALL BLEACHERS AT THE LOSEE CAMPUS. MEMBER HARTY SECONDED THE MOTION, AND THE COMMITTEE VOTED UNANIMOUSLY TO APPROVE.**

**f. REVIEW AND RECOMMENDATION OF PREPAYMENT OF SID SPECIAL ASSESSMENT FOR SKYE CANYON PROPERTY**

Mr. Clayton stated that when Skye Canyon was built it included a SID requirement to be paid over forty years. Paying the assessment, with cash on hand, would remove a line item from the Skye Canyon budget every year. Member Harty noted that there was a prepayment penalty and asked if the payoff would result in interest savings. Mr. Clayton replied that the SID had an interest rate of 5.5%; adding that the total expense would double over the forty years if not prepaid.

**MEMBER HARTY MOVED TO RECOMMEND THE PREPAYMENT OF THE SID, AS PRESENTED. MEMBER DAYNE SECONDED THE MOTION, AND THE COMMITTEE VOTED UNANIMOUSLY TO APPROVE.**

**g. REVIEW AND RECOMMENDATION OF APPROVAL OF ZIONS LEASE TERM SHEET**

Mr. Goodsell stated that this was the same term sheet previously used by Somerset. Making the purchases with the lease would allow the amount to be capitalized.

**MEMBER HARTY MOVED TO RECOMMEND APPROVAL OF THE EQUIPMENT FINANCING PROPOSAL LEASE TERM SHEET, AS PRESENTED. MEMBER DAYNE SECONDED THE MOTION, AND THE COMMITTEE VOTED UNANIMOUSLY TO APPROVE.**

**h. REVIEW AND RECOMMENDATION OF APPROVAL OF COPIER CONTRACT/LEASE**

Ms. Allison Salmon addressed the Committee and stated that, with the copier contract up for renewal, bids were requested for an option to purchase the printers; adding that the system would continue to lease the copiers. The support materials contained information on purchasing the existing equipment, which would not have a manufacture warranty, and purchasing all new equipment with a five year warranty. The vendor, Advanced Imaging Solutions (AIS), was able to piggyback Somerset on the CCSD contract. By purchasing new equipment Somerset Academy would save \$200,000. Member Harty asked if the purchase would affect the debt ratio, to which Mr. Goodsell replied in the negative. Discussion ensued regarding the logistics of the equipment installation.

**MEMBER DAYNE MOVED TO RECOMMEND APPROVAL OF THE COPIER CONTRACT/LEASE. MEMBER HARTY SECONDED THE MOTION, AND THE COMMITTEE VOTED UNANIMOUSLY TO APPROVE.**

**4. Announcements and Notifications**

Mr. Goodsell mentioned the auditor selection interviews would be taking place, with the approval included on the Board meeting agenda.

**5. Member Comment**

Member Harty thanked everyone involved in the meeting.

**6. Public Comment**

There was no public comment

**7. Adjourn Meeting**

**The meeting was adjourned at 12:47 p.m.**

Approved on: \_\_\_\_\_

\_\_\_\_\_  
of the Finance Committee of  
Somerset Academy of Las Vegas

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**SOMERSET ACADEMY OF LAS VEGAS  
FINANCE COMMITTEE  
SUPPORT SUMMARY**

MEETING DATE: **AUGUST 12, 2022**  
AGENDA ITEM: **3b – REVIEW AND DISCUSSION OF SOMERSET ACADEMY FINANCIAL PERFORMANCE**  
NUMBER OF ENCLOSURES: **1**

**SUBJECT: FINANCIAL PERFORMANCE**

ACTION  
 CONSENT AGENDA  
 INFORMATION  
 PUBLIC HEARING

**PRESENTER(S): SHERI COOPER**

PROPOSED WORDING FOR MOTION/ACTION:

FISCAL IMPACT: **N/A**

ESTIMATED LENGTH OF TIME FOR CONSIDERATION (IN MINUTES): **10-15 MINUTES**

BACKGROUND:

**REVIEW OF FINANCIAL REVIEW SUMMARY, BALANCE SHEET, AND PROFIT AND LOSS STATEMENTS.**

# Somerset Academy of Las Vegas

## Financial Update

June 2022



ACADEMICA

## Nevada SPCSA Financial Framework (w/ projections)

### Current Year

Current Ratio	
Current Assets	51,303,907
Current Liabilities	8,508,340
<b>Current Ratio</b>	<b>6.03</b>

Unrestricted Days Cash on Hand	
Unrestricted Cash	35,900,082
Total Expenses (including grants)	75,524,438
Less: Depreciation	3,799,557
Total Cash Expenses	71,724,881
Total Cash Expenses / 365	196,507
<b>Unrestricted Days Cash</b>	<b>182.69</b>

Enrollment Forecast Accuracy	
Actual Avg ADE Enrollment	9,541
Projected Enrollment	9,866
<b>Forecast Accuracy</b>	<b>96.70%</b>

Debt Default	
Debt Default	No
Facility Lease Default	No

Total Margin	
Current Year Net Surplus	3,189,660
Current Year Total Revenues (including grants)	79,255,093
<b>Current Total Margin</b>	<b>4.02%</b>

Total Margin 3 Year	
Surplus Over Last 3 Years	20,725,915
Total Revenues Over Last 3 Years	379,280,581
<b>Current Total Margin</b>	<b>5.46%</b>

Debt to Asset Ratio	
Total Debt (Less: PERS)	132,512,611
Total Assets	170,239,506
<b>Debt to Asset Ratio</b>	<b>77.84%</b>

Cash Flow (including Restricted Cash)	
CY Unrestricted Cash	35,900,082
CY Restricted Cash	13,270,976
CY Total Cash	49,171,058
PY Total Cash	47,043,097
<b>Cash Increase (Decrease)</b>	<b>2,127,961</b>

### Prior Year

Current Ratio	
Current Assets	49,731,900
Current Liabilities	8,209,219
<b>Current Ratio</b>	<b>6.06</b>

Unrestricted Days Cash on Hand	
Unrestricted Cash	33,523,696
Total Expenses (including grants)	72,501,973
Less: Depreciation	3,528,394
Total Cash Expenses	68,973,579
Total Cash Expenses / 365	188,969
<b>Unrestricted Days Cash</b>	<b>177.40</b>

Enrollment Forecast Accuracy	
Actual Avg ADE Enrollment	9,488
Projected Enrollment	9,614
<b>Forecast Accuracy</b>	<b>98.69%</b>

Debt Default	
Debt Default	No
Facility Lease Default	No

Total Margin	
Current Year Net Surplus	8,209,307
Current Year Total Revenues (including grants)	79,621,443
<b>Current Total Margin</b>	<b>10.31%</b>

Total Margin 3 Year	
Surplus Over Last 3 Years	18,400,281
Total Revenues Over Last 3 Years	211,725,812
<b>Current Total Margin</b>	<b>8.69%</b>

Debt to Asset Ratio	
Total Debt (Less: PERS)	143,896,225
Total Assets	170,182,916
<b>Debt to Asset Ratio</b>	<b>84.55%</b>

Cash Flow (including Restricted Cash)	
CY Unrestricted Cash	33,523,696
CY Restricted Cash	13,519,401
CY Total Cash	47,043,097
PY Total Cash	34,035,452
<b>Cash Increase (Decrease)</b>	<b>13,007,645</b>



## Nevada SPCSA Financial Framework (w/ projections) continued...

Cash Flow 3 Years Ago	
Total CY Cash	49,171,058.19
Total Cash 3 Years Ago	34,035,452.00
Cash Increase (Decrease)	15,135,606

Debt Service Coverage Ratio	
Net Surplus	3,189,660
Plus: Depreciation	3,799,557
Plus: Interest	6,019,654
Plus: Lease Expense	553,766
Plus: Debt Issuance Cost	-
Net Surplus, Net	13,562,637

Annual Principal	3,126,008
Interest Expense	6,019,654
Lease Expense	553,766
Total Debt Payments	9,699,428

DSCR	1.398
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Cash Flow 3 Years Ago	
Total CY Cash	47,043,097.00
Total Cash 3 Years Ago	26,747,156.00
Cash Increase (Decrease)	20,295,941

Debt Service Coverage Ratio	
Net Surplus	8,209,307
Plus: Depreciation	3,528,394
Plus: Interest	5,183,316
Plus: Lease Expense	2,598,235
Plus: Debt Issuance Cost	-
Net Surplus, Net	19,519,252

Annual Principal	1,915,000
Interest Expense	5,183,316
Lease Expense	-
Total Debt Payments	7,098,316

DSCR	2.750
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## Other Key Financial Information

### Average Daily Enrollment

Somerset System	
Projected	9,866.00
Q1	9,472.08
Q2	9,607.04
Q3	9,542.48
Q4	
<b>Avg ADE</b>	<b>9,540.53</b>
ADE to Projected	96.70%

Aliante	
Projected	1,152.00
Q1	1,104.00
Q2	1,126.40
Q3	1,121.68
Q4	
<b>Avg ADE</b>	<b>1,117.36</b>
ADE to Projected	96.99%

Lone Mountain	
Projected	996.00
Q1	979.89
Q2	992.25
Q3	989.92
Q4	
<b>Avg ADE</b>	<b>987.35</b>
ADE to Projected	99.13%

Losee	
Projected	2,315.00
Q1	2,145.08
Q2	2,206.65
Q3	2,187.92
Q4	
<b>Avg ADE</b>	<b>2,179.88</b>
ADE to Projected	94.16%

North Las Vegas	
Projected	1,225.00
Q1	1,173.61
Q2	1,195.48
Q3	1,196.26
Q4	
<b>Avg ADE</b>	<b>1,188.45</b>
ADE to Projected	97.02%

Sky Pointe	
Projected	2,186.00
Q1	2,130.78
Q2	2,134.15
Q3	2,115.45
Q4	
<b>Avg ADE</b>	<b>2,126.79</b>
ADE to Projected	97.29%

Skye Canyon	
Projected	996.00
Q1	991.00
Q2	993.15
Q3	990.63
Q4	
<b>Avg ADE</b>	<b>991.59</b>
ADE to Projected	99.56%

Stephanie	
Projected	996.00
Q1	947.72
Q2	958.96
Q3	946.50
Q4	
<b>Avg ADE</b>	<b>951.06</b>
ADE to Projected	95.49%

EBIDA	
Net Surplus	5,702,124
Plus: Depreciation	-
Plus: Interest	9,158,967
<b>EBIDA</b>	<b>14,861,091</b>

**Somerset Academy of Las Vegas**  
**Income Statement Budget vs. Actual**  
**From July 2021 to June 2022**

	<b>Actual</b>	<b>Budget</b>	<b>Variance</b>
<b>Income</b>			
Distributive School Account (DSA)	\$ 68,835,539	\$ 67,764,649	\$ 1,070,890
English Learners	601,540	601,540	-
At Risk Pupil	520,284	520,279	-
State Special Education	3,063,974	3,564,800	(500,826)
Federal Grant	3,635,033	3,560,037	74,996
Donations from Private Sources	190,197	184,600	5,597
<b>Total - Income</b>	<b>\$ 76,846,956</b>	<b>\$ 76,195,906</b>	<b>\$ 651,046</b>
<b>Expense</b>			
Salaries	\$ 29,449,682	\$ 27,883,897	\$ (1,565,785)
Bonus	835,515	747,275	(88,241)
SPED Salaries	1,980,086	3,254,937	1,274,851
Retirement Contributions (PERS)	6,578,240	9,251,209	2,672,969
<b>Total Salaries and PERS</b>	<b>38,897,236</b>	<b>41,137,318</b>	<b>2,240,082</b>
Employee Taxes and Benefits	4,819,237	5,717,326	898,089
<b>Total Salaries and Benefits</b>	<b>\$ 43,716,473</b>	<b>\$ 46,854,644</b>	<b>\$ 3,138,171</b>
Tuition Reimbursement	\$ 27,300	\$ 66,000	\$ 38,700
Training and Development	57,139	46,500	(10,639)
Affiliation Fee Training	61,076	358,550	297,474
Consumables	1,325,417	1,325,040	(377)
Supplies	860,076	779,216	(80,860)
SPED Supplies	83,268	133,680	50,412
Textbooks	69,803	-	(69,803)
Technology	432,213	42,116	(390,097)
SPED - Contracted Services	1,650,723	1,723,150	72,427
Substitute Services	846,622	588,900	(257,722)
Contracted Services - Data Analysis	144,000	-	(144,000)
Athletics	159,929	115,000	(44,929)
Affiliation Fee Inc	345,486	358,550	13,064
Professional Services	5,160,074	5,200,036	39,962
State Administrative Fee	860,122	896,375	36,253
Operations	836,053	673,150	(162,903)
Food Expenditures	1,537,148	2,065,665	528,517
Building Operations and Maintenance	2,655,874	2,530,678	(125,196)
Utilities	1,150,906	1,373,670	222,764
<b>Total - Expense</b>	<b>\$ 61,995,155</b>	<b>\$ 65,130,920</b>	<b>\$ 3,135,765</b>
<b>Other Income and Expenses</b>			
Interest Income	9,289	-	(9,289)
Bond Issuance Cost	-	-	-
Interest Expense	9,158,967	9,991,600	832,633.34
<b>Net Income</b>	<b>\$ 5,702,124</b>	<b>\$ 1,073,386</b>	<b>\$ 4,628,738</b>

### **Consumables**

- 62481 - Consumables - Furniture and Fixtures
  - 62551 - Consumables - Software
  - 62561 - Consumables - Computers
  - 62613 - Consumables - Supplies
  - 62643 - Consumables – Textbooks

### **Supplies**

- 62480 - Supplies/Equipment - Non-Tech Furniture and Fixtures
  - 62610 - General Supplies
  - 62611 - Copier Supplies
  - 62612 - Custodial Supplies
- 62614 - Assessment and Testing Materials
  - 62617 - Office Supplies
  - 62618 - Nurse Supplies
  - 62619 - Classroom Supplies

### **Professional Services**

- 63124 - Legal Fee
- 63125 - Audit and Tax Services
- 63126 - Management Fee
- 63127 - Background/Drug Tests
- 63160 - Purchased Professional and Technical Services
  - 63200 - Technical Services
  - 63210 - Other Technical Services
- 63310 - Official/Administrative Services
  - 63311 - Payroll Service Fees
- 64250 - Technology Software
- 64260 - Technology-Related Repairs and Maintenance

### **Utilities**

- 65510 - Electricity
- 65520 - Energy
- 65530 - Natural Gas
- 65540 - Water/Sewage
- 65550 - Garbage / Disposal

### **Building Operations and Maintenance**

- 63631 - Alarm Services
- 63632 - Fire Services
- 65100 - Janitorial / Custodial Services
  - 65101 - Janitorial Additional Services
- 65110 - Non Janitorial Cleaning Services
  - 65111 - Lawn Care
- 65200 - Insurance (Other Than Employee Benefits)

- 65210 - Liability Insurance
- 65220 - Property Insurance
- 65310 - Repairs and Maintenance Svcs
- 65311 - A/C Repairs and Maintenance
- 65400 - Rental of Land and Buildings

### **Food Expenditures**

- 64100 - Food Service Management
- 64110 - Food Expenditures

### **Operations**

- 62400 - Printing and Binding
- 63220 - Telecommunications
- 63230 - Communications
- 63231 - Internet
- 63240 - Data Communications, Internet, Video, T-lines, web-based pro
- 63320 - Advertising
- 63330 - Marketing Services
- 63340 - Delivery Services / Couriers
- 63350 - Postage
- 63610 - Dues and Fees
- 63630 - Other Purchased Property Services
- 64270 - Rentals of Computers and Related Equipment
- 64271 - Copier Fees Monthly
- 64272 - Copier Fees Overage



**Academica Nevada**  
**NORTH LAS VEGAS**  
**Budget vs. Actual - Board Setup (Budget Funds)**  
**From Jul 2021 to Jun 2022**

Financial Row	Amount	Budget Amount	Amount Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
40010 - Basic Support per Student	\$8,597,424.07	\$8,463,672.00	\$133,752.07	101.58%
40012 - English Learners	\$127,500.36	\$127,500.36	\$0.00	100.00%
40013 - At-Risk Pupil	\$97,552.80	\$97,552.32	\$0.48	100.00%
40020 - State Special Education Revenue	\$374,057.83	\$435,200.04	(\$61,142.21)	85.95%
42010 - Restricted Grants-in-Aid From the Federal Government Through	\$140,337.98	\$690,208.44	(\$549,870.46)	20.33%
45000 - Miscellaneous	\$0.00	\$23,220.00	(\$23,220.00)	0.00%
<b>Total - Income</b>	<b>\$9,336,873.04</b>	<b>\$9,837,353.16</b>	<b>(\$500,480.12)</b>	<b>94.91%</b>
<b>Gross Profit</b>	<b>\$9,336,873.04</b>	<b>\$9,837,353.16</b>	<b>(\$500,480.12)</b>	<b>94.91%</b>
<b>Expense</b>				
<b>60010 - Salaries of Regular Employees Paid to Teachers</b>				
60010 - Salaries of Regular Employees Paid to Teachers	\$1,912,748.77	\$2,672,254.44	(\$759,505.67)	71.58%
60011 - Bonus - Teachers	\$50,941.28	\$91,842.96	(\$40,901.68)	55.47%
60013 - SPED - Salaries of Regular Employees Paid to Teachers	\$251,770.85	\$401,030.76	(\$149,259.91)	62.78%
60014 - SPED - Bonus - Teachers	\$1,734.20	\$0.00	\$1,734.20	0.00%
<b>Total - 60010 - Salaries of Regular Employees Paid to Teachers</b>	<b>\$2,217,195.10</b>	<b>\$3,165,128.16</b>	<b>(\$947,933.06)</b>	<b>70.05%</b>
<b>60020 - Salaries of Regular Employees Paid to Instructional Aides or</b>				
60020 - Salaries of Regular Employees Paid to Instructional Aides or	\$417,781.19	\$291,600.00	\$126,181.19	143.27%
60021 - Bonus - Instructional Aides	\$7,748.36	\$0.00	\$7,748.36	0.00%
60022 - SPED - Salaries of Regular Employees Paid to Instructional A	\$104,630.22	\$0.00	\$104,630.22	0.00%
60023 - SPED - Bonus - Instructional Aides	\$2,081.04	\$0.00	\$2,081.04	0.00%
<b>Total - 60020 - Salaries of Regular Employees Paid to Instructional Aide</b>	<b>\$532,240.81</b>	<b>\$291,600.00</b>	<b>\$240,640.81</b>	<b>182.52%</b>
<b>60030 - Salaries of Regular Employees Paid to Substitute Teachers (V</b>				
60030 - Salaries of Regular Employees Paid to Substitute Teachers (V	\$547,076.55	\$0.00	\$547,076.55	0.00%
60031 - Bonus - Long Term Subs	\$13,025.76	\$0.00	\$13,025.76	0.00%
<b>Total - 60030 - Salaries of Regular Employees Paid to Substitute Teach</b>	<b>\$560,102.31</b>	<b>\$0.00</b>	<b>\$560,102.31</b>	<b>0.00%</b>
<b>60036 - Salaries of Regular Employees Paid to Licensed Administratio</b>				
60036 - Salaries of Regular Employees Paid to Licensed Administratio	\$270,503.10	\$267,367.56	\$3,135.54	101.17%
60037 - Bonus - Licensed Administration	\$7,530.52	\$0.00	\$7,530.52	0.00%
<b>Total - 60036 - Salaries of Regular Employees Paid to Licensed Adminis</b>	<b>\$278,033.62</b>	<b>\$267,367.56</b>	<b>\$10,666.06</b>	<b>103.99%</b>
<b>60041 - Salaries of Regular Employees Paid to Non-licensed Administr</b>				
60041 - Salaries of Regular Employees Paid to Non-licensed Administr	\$220,872.39	\$128,253.72	\$92,618.67	172.22%
60042 - Bonus - Non-licensed Administration	\$8,367.88	\$0.00	\$8,367.88	0.00%
<b>Total - 60041 - Salaries of Regular Employees Paid to Non-licensed Adm</b>	<b>\$229,240.27</b>	<b>\$128,253.72</b>	<b>\$100,986.55</b>	<b>178.74%</b>
<b>60070 - Salaries of Regular Employees Paid to Other Classified / Sup</b>				
60070 - Salaries of Regular Employees Paid to Other Classified / Sup	\$111,175.78	\$54,720.00	\$56,455.78	203.17%
60071 - Bonus - Support Staff	\$913.68	\$0.00	\$913.68	0.00%
<b>Total - 60070 - Salaries of Regular Employees Paid to Other Classified /</b>	<b>\$112,089.46</b>	<b>\$54,720.00</b>	<b>\$57,369.46</b>	<b>204.84%</b>
<b>60410 - Social Security Contributions for Instructional Aides or Ass</b>				
60410 - Social Security Contributions for Instructional Aides or Ass	\$264.62	\$0.00	\$264.62	0.00%
<b>Total - 60410 - Social Security Contributions for Instructional Aides or /</b>	<b>\$264.62</b>	<b>\$0.00</b>	<b>\$264.62</b>	<b>0.00%</b>
60415 - Social Security Contributions for Substitute Teachers (Vacan	\$200.88	\$0.00	\$200.88	0.00%
60425 - Social Security Contributions for Non-licensed Administratio	\$33.00	\$0.00	\$33.00	0.00%
<b>60505 - Retirement Contributions for Teachers</b>				
60505 - Retirement Contributions for Teachers	\$390,952.22	\$794,995.68	(\$404,043.46)	49.18%
60506 - SPED - Retirement Contributions for Teachers	\$73,788.68	\$119,306.64	(\$45,517.96)	61.85%
<b>Total - 60505 - Retirement Contributions for Teachers</b>	<b>\$464,740.90</b>	<b>\$914,302.32</b>	<b>(\$449,561.42)</b>	<b>50.83%</b>
<b>60510 - Retirement Contributions for Instructional Aides or Assistan</b>				
60510 - Retirement Contributions for Instructional Aides or Assistan	\$89,536.55	\$86,751.00	\$2,785.55	103.21%
60511 - SPED - Retirement Contributions for Instructional Aides or A	\$16,323.66	\$0.00	\$16,323.66	0.00%
<b>Total - 60510 - Retirement Contributions for Instructional Aides or Assi</b>	<b>\$105,860.21</b>	<b>\$86,751.00</b>	<b>\$19,109.21</b>	<b>122.03%</b>
60515 - Retirement Contributions for Substitute Teachers (Vacant Pos	\$107,393.46	\$0.00	\$107,393.46	0.00%
60520 - Retirement Contributions for Licensed Administration	\$62,705.31	\$79,541.88	(\$16,836.57)	78.83%
60525 - Retirement Contributions for Non-licensed Administration	\$40,294.35	\$38,155.44	\$2,138.91	105.61%
60535 - Retirement Contributions for Other Classified / Support Staf	\$21,451.96	\$16,279.20	\$5,172.76	131.78%
<b>60605 - Medicare Payments for Teachers</b>				

60605 - Medicare Payments for Teachers	\$26,679.37	\$38,747.64	(\$12,068.27)	68.85%
60606 - SPED - Medicare Payments for Teachers	\$3,494.39	\$5,814.96	(\$2,320.57)	60.09%
<b>Total - 60605 - Medicare Payments for Teachers</b>	<b>\$30,173.76</b>	<b>\$44,562.60</b>	<b>(\$14,388.84)</b>	<b>67.71%</b>
<b>60610 - Medicare Payments for Instructional Aides or Assistants</b>				
60610 - Medicare Payments for Instructional Aides or Assistants	\$5,988.41	\$4,228.20	\$1,760.21	141.63%
60611 - SPED - Medicare Payments for Instructional Aides or Assistan	\$1,516.70	\$0.00	\$1,516.70	0.00%
<b>Total - 60610 - Medicare Payments for Instructional Aides or Assistants</b>	<b>\$7,505.11</b>	<b>\$4,228.20</b>	<b>\$3,276.91</b>	<b>177.50%</b>
60615 - Medicare Payments for Substitute Teachers (Vacant Positions)	\$8,038.32	\$0.00	\$8,038.32	0.00%
60620 - Medicare Payments for Licensed Administration	\$3,613.68	\$3,876.84	(\$263.16)	93.21%
60625 - Medicare Payments for Non-licensed Administration	\$3,183.54	\$1,859.64	\$1,323.90	171.19%
60635 - Medicare Payments for Other Classified / Support Staff	\$1,633.40	\$793.44	\$839.96	205.86%
<b>60705 - Unemployment Compensation for Teachers</b>				
60705 - Unemployment Compensation for Teachers	\$26,699.31	\$101,545.68	(\$74,846.37)	26.29%
60706 - SPED - Unemployment Compensation for Teachers	\$4,609.19	\$12,833.04	(\$8,223.85)	35.92%
<b>Total - 60705 - Unemployment Compensation for Teachers</b>	<b>\$31,308.50</b>	<b>\$114,378.72</b>	<b>(\$83,070.22)</b>	<b>27.37%</b>
<b>60710 - Unemployment Compensation for Instructional Aides or Assista</b>				
60710 - Unemployment Compensation for Instructional Aides or Assista	\$9,388.48	\$11,080.80	(\$1,692.32)	84.73%
60711 - SPED - Unemployment Compensation for Instructional Aides or	\$2,212.33	\$2,406.24	(\$193.91)	91.94%
<b>Total - 60710 - Unemployment Compensation for Instructional Aides or</b>	<b>\$11,600.81</b>	<b>\$13,487.04</b>	<b>(\$1,886.23)</b>	<b>86.01%</b>
60715 - Unemployment Compensation for Substitute Teachers (Vacant Po	\$9,322.17	\$0.00	\$9,322.17	0.00%
60720 - Unemployment Compensation for Licensed Administration	\$2,125.61	\$10,159.92	(\$8,034.31)	20.92%
60725 - Unemployment Compensation for Non-licensed Administration	\$2,655.64	\$4,873.68	(\$2,218.04)	54.49%
60735 - Unemployment Compensation for Other Classified / Support Sta	\$2,248.32	\$2,079.36	\$168.96	108.13%
<b>60801 - Workers' Compensation</b>				
60801 - Workers' Compensation	\$0.00	\$5,935.56	(\$5,935.56)	0.00%
<b>Total - 60801 - Workers' Compensation</b>	<b>\$0.00</b>	<b>\$5,935.56</b>	<b>(\$5,935.56)</b>	<b>0.00%</b>
<b>60805 - Workers' Compensation for Teachers</b>				
60805 - Workers' Compensation for Teachers	\$19,842.96	\$21,378.00	(\$1,535.04)	92.82%
60806 - SPED - Workers' Compensation for Teachers	\$0.00	\$3,208.20	(\$3,208.20)	0.00%
<b>Total - 60805 - Workers' Compensation for Teachers</b>	<b>\$19,842.96</b>	<b>\$24,586.20</b>	<b>(\$4,743.24)</b>	<b>80.71%</b>
<b>60905 - Health Benefits for Teachers</b>				
60905 - Health Benefits for Teachers	\$202,949.43	\$319,334.40	(\$116,384.97)	63.55%
60906 - SPED - Health Benefits for Teachers	\$23,793.04	\$47,923.20	(\$24,130.16)	49.65%
<b>Total - 60905 - Health Benefits for Teachers</b>	<b>\$226,742.47</b>	<b>\$367,257.60</b>	<b>(\$140,515.13)</b>	<b>61.74%</b>
<b>60910 - Health Benefits for Instructional Aides or Assistants</b>				
60910 - Health Benefits for Instructional Aides or Assistants	\$12,164.98	\$34,846.20	(\$22,681.22)	34.91%
<b>Total - 60910 - Health Benefits for Instructional Aides or Assistants</b>	<b>\$12,164.98</b>	<b>\$34,846.20</b>	<b>(\$22,681.22)</b>	<b>34.91%</b>
60915 - Health Benefits for Substitute Teachers (Vacant Positions)	\$73,775.17	\$0.00	\$73,775.17	0.00%
60920 - Health Benefits for Licensed Administration	\$25,654.97	\$31,950.36	(\$6,295.39)	80.30%
60925 - Health Benefits for Non-licensed Administration	\$19,781.83	\$15,326.28	\$4,455.55	129.07%
60935 - Health Benefits for Other Classified / Support Staff	\$616.96	\$6,539.04	(\$5,922.08)	9.44%
61251 - Tuition Reimbursement for Teachers	\$0.00	\$8,000.04	(\$8,000.04)	0.00%
61331 - Training and Development Services - Teachers (Instructional	\$12,800.00	\$0.00	\$12,800.00	0.00%
61334 - Training and Development Services - Licensed Administrative	\$325.00	\$0.00	\$325.00	0.00%
61584 - Travel - Licensed Administrative Personnel	\$0.00	\$5,000.04	(\$5,000.04)	0.00%
<b>62480 - Supplies/Equipment - Non-tech Furniture and Fixtures</b>				
62480 - Supplies/Equipment - Non-tech Furniture and Fixtures	\$32,821.69	\$0.00	\$32,821.69	0.00%
62481 - Consumables - Furniture and Fixtures	\$20,540.06	\$42,466.67	(\$21,926.61)	48.37%
<b>Total - 62480 - Supplies/Equipment - Non-tech Furniture and Fixtures</b>	<b>\$53,361.75</b>	<b>\$42,466.67</b>	<b>\$10,895.08</b>	<b>125.66%</b>
<b>62550 - Supplies - Technology - Software</b>				
62550 - Supplies - Technology - Software	\$98,045.08	\$0.00	\$98,045.08	0.00%
62551 - Consumables - Software	\$15,744.00	\$15,925.00	(\$181.00)	98.86%
62552 - SPED - Software	\$582.24	\$0.00	\$582.24	0.00%
62553 - Infinite Campus	\$3,320.80	\$4,950.00	(\$1,629.20)	67.09%
<b>Total - 62550 - Supplies - Technology - Software</b>	<b>\$117,692.12</b>	<b>\$20,875.00</b>	<b>\$96,817.12</b>	<b>563.79%</b>
<b>62560 - Supplies Technology-Related</b>				
62560 - Supplies Technology-Related	\$110,483.20	\$0.00	\$110,483.20	0.00%
62561 - Consumables - Computers	\$0.00	\$42,466.67	(\$42,466.67)	0.00%
<b>Total - 62560 - Supplies Technology-Related</b>	<b>\$110,483.20</b>	<b>\$42,466.67</b>	<b>\$68,016.53</b>	<b>260.16%</b>
<b>62610 - General Supplies</b>				
62610 - General Supplies	\$12,447.66	\$0.00	\$12,447.66	0.00%
62611 - Copier Supplies	\$0.00	\$4,899.96	(\$4,899.96)	0.00%
62612 - Custodial Supplies	\$21,581.38	\$36,750.00	(\$15,168.62)	58.72%
62613 - Consumables - Supplies	\$24,512.41	\$15,925.00	\$8,587.41	153.92%
62614 - Assessment and Testing Materials	\$605.26	\$0.00	\$605.26	0.00%
62615 - SPED Assessment and Testing Materials	\$4,514.88	\$0.00	\$4,514.88	0.00%
62616 - SPED Supplies	\$2,957.42	\$16,320.00	(\$13,362.58)	18.12%
62617 - Office Supplies	\$43,771.86	\$18,425.04	\$25,346.82	237.57%

62618 - Nurse Supplies	\$3,133.36	\$3,675.00	(\$541.64)	85.26%
62619 - Classroom Supplies	\$12,635.03	\$33,075.00	(\$20,439.97)	38.20%
<b>Total - 62610 - General Supplies</b>	<b>\$126,159.26</b>	<b>\$129,070.00</b>	<b>(\$2,910.74)</b>	<b>97.74%</b>
62640 - Books and Periodicals	\$2,965.13	\$0.00	\$2,965.13	0.00%
<b>62641 - Textbooks</b>				
62643 - Consumables - Textbooks	\$54,526.31	\$42,466.67	\$12,059.64	128.40%
<b>Total - 62641 - Textbooks</b>	<b>\$54,526.31</b>	<b>\$42,466.67</b>	<b>\$12,059.64</b>	<b>128.40%</b>
<b>63110 - Professional - Educational Services</b>				
63110 - Professional - Educational Services	\$11,096.29	\$12,000.00	(\$903.71)	92.47%
63111 - Substitute Services	\$78,680.00	\$96,525.00	(\$17,845.00)	81.51%
63112 - Contracted Services - Data Analysis	\$18,000.00	\$0.00	\$18,000.00	0.00%
63113 - Athletics	\$0.00	\$999.96	(\$999.96)	0.00%
<b>Total - 63110 - Professional - Educational Services</b>	<b>\$107,776.29</b>	<b>\$109,524.96</b>	<b>(\$1,748.67)</b>	<b>98.40%</b>
<b>63120 - Other Professional Services</b>				
63120 - Other Professional Services	\$33,959.18	\$0.00	\$33,959.18	0.00%
63121 - Affiliation Fee Training	\$3,980.90	\$43,206.84	(\$39,225.94)	9.21%
63122 - Affiliation Fee - Battle of the Books	\$0.00	\$2,000.04	(\$2,000.04)	0.00%
63123 - Affiliation Fee Inc	\$42,265.61	\$45,206.88	(\$2,941.27)	93.45%
63124 - Legal Fee	\$0.00	\$5,499.96	(\$5,499.96)	0.00%
63125 - Audit and Tax Services	\$9,887.03	\$9,500.04	\$386.99	104.07%
63126 - Management Fee	\$535,397.15	\$551,250.00	(\$15,852.85)	97.12%
63127 - Background/Drug Tests	\$1,711.00	\$600.00	\$1,111.00	285.17%
63128 - SPED - Contracted Services	\$339,320.94	\$269,499.96	\$69,820.98	125.91%
<b>Total - 63120 - Other Professional Services</b>	<b>\$966,521.81</b>	<b>\$926,763.72</b>	<b>\$39,758.09</b>	<b>104.29%</b>
<b>63150 - Other Purchased Services</b>				
63151 - State Administrative Fee	\$107,427.59	\$113,017.20	(\$5,589.61)	95.05%
<b>Total - 63150 - Other Purchased Services</b>	<b>\$107,427.59</b>	<b>\$113,017.20</b>	<b>(\$5,589.61)</b>	<b>95.05%</b>
63160 - Purchased Professional and Technical Services	\$14,628.33	\$0.00	\$14,628.33	0.00%
63200 - Technical Services	\$1,118.67	\$0.00	\$1,118.67	0.00%
63210 - Other Technical Services	\$59,598.32	\$59,450.04	\$148.28	100.25%
63220 - Telecommunications	\$2,392.12	\$8,000.04	(\$5,607.92)	29.90%
<b>63230 - Communications</b>				
63230 - Communications	\$29,301.00	\$0.00	\$29,301.00	0.00%
63231 - Internet	\$16,775.22	\$0.00	\$16,775.22	0.00%
<b>Total - 63230 - Communications</b>	<b>\$46,076.22</b>	<b>\$0.00</b>	<b>\$46,076.22</b>	<b>0.00%</b>
63240 - Data Communications, Internet, Video, T-lines, web-based pro	\$0.00	\$12,999.96	(\$12,999.96)	0.00%
<b>63310 - Official/Administrative Services</b>				
63311 - Payroll Service Fees	\$27,320.55	\$23,220.00	\$4,100.55	117.66%
<b>Total - 63310 - Official/Administrative Services</b>	<b>\$27,320.55</b>	<b>\$23,220.00</b>	<b>\$4,100.55</b>	<b>117.66%</b>
63320 - Advertising	\$255.80	\$0.00	\$255.80	0.00%
63350 - Postage	\$79.99	\$1,250.04	(\$1,170.05)	6.40%
<b>63610 - Dues and Fees</b>				
63610 - Dues and Fees	\$9,073.01	\$15,000.00	(\$5,926.99)	60.49%
<b>Total - 63610 - Dues and Fees</b>	<b>\$9,073.01</b>	<b>\$15,000.00</b>	<b>(\$5,926.99)</b>	<b>60.49%</b>
<b>63630 - Other Purchased Property Services</b>				
63630 - Other Purchased Property Services	\$525.00	\$0.00	\$525.00	0.00%
63631 - Alarm Services	\$4,612.00	\$3,999.96	\$612.04	115.30%
63632 - Fire Services	\$3,815.33	\$3,999.96	(\$184.63)	95.38%
<b>Total - 63630 - Other Purchased Property Services</b>	<b>\$8,952.33</b>	<b>\$7,999.92</b>	<b>\$952.41</b>	<b>111.91%</b>
64100 - Food Service Management	\$234,860.60	\$479,354.76	(\$244,494.16)	49.00%
64250 - Technology Software	\$11,235.00	\$0.00	\$11,235.00	0.00%
64260 - Technology-Related Repairs and Maintenance	\$11,049.29	\$0.00	\$11,049.29	0.00%
<b>64270 - Rentals of Computers and Related Equipment</b>				
64271 - Copier Fees Monthly	\$4,302.45	\$35,000.04	(\$30,697.59)	12.29%
64272 - Copier Fees Overage	\$7,520.37	\$0.00	\$7,520.37	0.00%
<b>Total - 64270 - Rentals of Computers and Related Equipment</b>	<b>\$11,822.82</b>	<b>\$35,000.04</b>	<b>(\$23,177.22)</b>	<b>33.78%</b>
<b>65100 - Janitorial / Custodial Services</b>				
65100 - Janitorial / Custodial Services	\$75,669.00	\$90,402.00	(\$14,733.00)	83.70%
65101 - Janitorial Additional Services	\$1,435.00	\$0.00	\$1,435.00	0.00%
<b>Total - 65100 - Janitorial / Custodial Services</b>	<b>\$77,104.00</b>	<b>\$90,402.00</b>	<b>(\$13,298.00)</b>	<b>85.29%</b>
<b>65110 - Non Janitorial Cleaning Services</b>				
65111 - Lawn Care	\$12,565.00	\$11,400.00	\$1,165.00	110.22%
<b>Total - 65110 - Non Janitorial Cleaning Services</b>	<b>\$12,565.00</b>	<b>\$11,400.00</b>	<b>\$1,165.00</b>	<b>110.22%</b>
65200 - Insurance (Other Than Employee Benefits)	\$0.00	\$22,492.08	(\$22,492.08)	0.00%
65210 - Liability Insurance	\$14,620.80	\$9,924.48	\$4,696.32	147.32%
65220 - Property Insurance	\$0.00	\$14,522.52	(\$14,522.52)	0.00%
<b>65310 - Repairs and Maintenance Svcs</b>				
65310 - Repairs and Maintenance Svcs	\$200,990.62	\$60,000.00	\$140,990.62	334.98%

65311 - A/C Repairs and Maintenance	\$32,770.64	\$30,500.04	\$2,270.60	107.44%
<b>Total - 65310 - Repairs and Maintenance Svcs</b>	<b>\$233,761.26</b>	<b>\$90,500.04</b>	<b>\$143,261.22</b>	<b>258.30%</b>
<b>65400 - Rental of Land and Buildings</b>				
65400 - Rental of Land and Buildings	\$553,766.40	\$556,783.68	(\$3,017.28)	99.46%
<b>Total - 65400 - Rental of Land and Buildings</b>	<b>\$553,766.40</b>	<b>\$556,783.68</b>	<b>(\$3,017.28)</b>	<b>99.46%</b>
65510 - Electricity	\$83,042.05	\$102,000.00	(\$18,957.95)	81.41%
65530 - Natural Gas	\$2,283.65	\$1,920.00	\$363.65	118.94%
65540 - Water/Sewage	\$13,448.11	\$30,000.00	(\$16,551.89)	44.83%
65550 - Garbage / Disposal	\$30,204.81	\$25,500.00	\$4,704.81	118.45%
67900 - Depreciation	\$322,585.75	\$0.00	\$322,585.75	0.00%
<b>Total - Expense</b>	<b>\$8,665,717.80</b>	<b>\$8,766,210.53</b>	<b>(\$100,492.73)</b>	<b>98.85%</b>
<b>Net Ordinary Income</b>	<b>\$671,155.24</b>	<b>\$1,071,142.63</b>	<b>(\$399,987.39)</b>	<b>62.66%</b>
<b>Other Income and Expenses</b>				
<b>Other Expense</b>				
68320 - Interest	\$445,213.86	\$993,000.00	(\$547,786.14)	44.84%
69900 - Miscellaneous Expenditures	(\$5,408.70)	\$0.00	(\$5,408.70)	0.00%
<b>69990 - Special Items GASB Statement 34</b>				
69990 - Special Items GASB Statement 34	(\$4,785.72)	\$0.00	(\$4,785.72)	0.00%
<b>Total - 69990 - Special Items GASB Statement 34</b>	<b>(\$4,785.72)</b>	<b>\$0.00</b>	<b>(\$4,785.72)</b>	<b>0.00%</b>
<b>Total - Other Expense</b>	<b>\$435,019.44</b>	<b>\$993,000.00</b>	<b>(\$557,980.56)</b>	<b>43.81%</b>
<b>Net Other Income</b>	<b>(\$435,019.44)</b>	<b>(\$993,000.00)</b>	<b>\$557,980.56</b>	<b>43.81%</b>
<b>Net Income</b>	<b>\$236,135.80</b>	<b>\$78,142.63</b>	<b>\$157,993.17</b>	<b>302.19%</b>

**Academica Nevada**  
**LOSEE**  
**Budget vs. Actual - Board Setup (Budget Funds)**  
**From Jul 2021 to Jun 2022**

Financial Row	Amount	Budget Amount	Amount Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
40010 - Basic Support per Student	\$16,247,376.84	\$15,994,612.80	\$252,764.04	101.58%
40012 - English Learners	\$253,366.20	\$253,366.08	\$0.12	100.00%
40013 - At-Risk Pupil	\$162,105.84	\$162,105.48	\$0.36	100.00%
40020 - State Special Education Revenue	\$618,845.73	\$720,000.00	(\$101,154.27)	85.95%
42010 - Restricted Grants-in-Aid From the Federal Government Through	\$233,710.27	\$1,173,386.52	(\$939,676.25)	19.92%
45000 - Miscellaneous	\$0.00	\$40,740.00	(\$40,740.00)	0.00%
<b>Total - Income</b>	<b>\$17,515,404.88</b>	<b>\$18,344,210.88</b>	<b>(\$828,806.00)</b>	<b>95.48%</b>
<b>Gross Profit</b>	<b>\$17,515,404.88</b>	<b>\$18,344,210.88</b>	<b>(\$828,806.00)</b>	<b>95.48%</b>
<b>Expense</b>				
<b>60010 - Salaries of Regular Employees Paid to Teachers</b>				
60010 - Salaries of Regular Employees Paid to Teachers	\$4,010,439.33	\$4,982,982.36	(\$972,543.03)	80.48%
60011 - Bonus - Teachers	\$109,932.61	\$169,686.00	(\$59,753.39)	64.79%
60013 - SPED - Salaries of Regular Employees Paid to Teachers	\$418,438.97	\$693,015.00	(\$274,576.03)	60.38%
60014 - SPED - Bonus - Teachers	\$16,906.61	\$0.00	\$16,906.61	0.00%
<b>Total - 60010 - Salaries of Regular Employees Paid to Teachers</b>	<b>\$4,555,717.52</b>	<b>\$5,845,683.36</b>	<b>(\$1,289,965.84)</b>	<b>77.93%</b>
<b>60020 - Salaries of Regular Employees Paid to Instructional Aides or</b>				
60020 - Salaries of Regular Employees Paid to Instructional Aides or	\$588,528.90	\$447,120.00	\$141,408.90	131.63%
60021 - Bonus - Instructional Aides	\$10,108.88	\$0.00	\$10,108.88	0.00%
60022 - SPED - Salaries of Regular Employees Paid to Instructional A	\$112,109.84	\$0.00	\$112,109.84	0.00%
60023 - SPED - Bonus - Instructional Aides	\$1,877.88	\$0.00	\$1,877.88	0.00%
<b>Total - 60020 - Salaries of Regular Employees Paid to Instructional Aides or</b>	<b>\$712,625.50</b>	<b>\$447,120.00</b>	<b>\$265,505.50</b>	<b>159.38%</b>
<b>60030 - Salaries of Regular Employees Paid to Substitute Teachers (V</b>				
60030 - Salaries of Regular Employees Paid to Substitute Teachers (V	\$697,250.81	\$67,500.00	\$629,750.81	1,032.96%
60031 - Bonus - Long Term Subs	\$19,271.03	\$0.00	\$19,271.03	0.00%
<b>Total - 60030 - Salaries of Regular Employees Paid to Substitute Teachers (V</b>	<b>\$716,521.84</b>	<b>\$67,500.00</b>	<b>\$649,021.84</b>	<b>1,061.51%</b>
<b>60036 - Salaries of Regular Employees Paid to Licensed Administratio</b>				
60036 - Salaries of Regular Employees Paid to Licensed Administratio	\$362,850.02	\$443,088.00	(\$80,237.98)	81.89%
60037 - Bonus - Licensed Administration	\$9,857.36	\$0.00	\$9,857.36	0.00%
<b>Total - 60036 - Salaries of Regular Employees Paid to Licensed Administratio</b>	<b>\$372,707.38</b>	<b>\$443,088.00</b>	<b>(\$70,380.62)</b>	<b>84.12%</b>
<b>60041 - Salaries of Regular Employees Paid to Non-licensed Administr</b>				
60041 - Salaries of Regular Employees Paid to Non-licensed Administr	\$741,553.69	\$306,063.96	\$435,489.73	242.29%
60042 - Bonus - Non-licensed Administration	\$18,478.92	\$0.00	\$18,478.92	0.00%
<b>Total - 60041 - Salaries of Regular Employees Paid to Non-licensed Administr</b>	<b>\$760,032.61</b>	<b>\$306,063.96</b>	<b>\$453,968.65</b>	<b>248.32%</b>
<b>60070 - Salaries of Regular Employees Paid to Other Classified / Sup</b>				
60070 - Salaries of Regular Employees Paid to Other Classified / Sup	\$169,970.42	\$155,520.00	\$14,450.42	109.29%
60071 - Bonus - Support Staff	\$1,952.36	\$0.00	\$1,952.36	0.00%
<b>Total - 60070 - Salaries of Regular Employees Paid to Other Classified / Sup</b>	<b>\$171,922.78</b>	<b>\$155,520.00</b>	<b>\$16,402.78</b>	<b>110.55%</b>
<b>60310 - Group Insurance for Instructional Aides or Assistants</b>				
60310 - Group Insurance for Instructional Aides or Assistants	\$5.62	\$0.00	\$5.62	0.00%
<b>Total - 60310 - Group Insurance for Instructional Aides or Assistants</b>	<b>\$5.62</b>	<b>\$0.00</b>	<b>\$5.62</b>	<b>0.00%</b>
<b>60410 - Social Security Contributions for Instructional Aides or Ass</b>				
60410 - Social Security Contributions for Instructional Aides or Ass	\$112.11	\$0.00	\$112.11	0.00%
<b>Total - 60410 - Social Security Contributions for Instructional Aides or Ass</b>	<b>\$112.11</b>	<b>\$0.00</b>	<b>\$112.11</b>	<b>0.00%</b>
<b>60505 - Retirement Contributions for Teachers</b>				
60505 - Retirement Contributions for Teachers	\$765,002.02	\$1,482,437.28	(\$717,435.26)	51.60%
60506 - SPED - Retirement Contributions for Teachers	\$84,584.84	\$206,172.00	(\$121,587.16)	41.03%
<b>Total - 60505 - Retirement Contributions for Teachers</b>	<b>\$849,586.86</b>	<b>\$1,688,609.28</b>	<b>(\$839,022.42)</b>	<b>50.31%</b>
<b>60510 - Retirement Contributions for Instructional Aides or Assistan</b>				
60510 - Retirement Contributions for Instructional Aides or Assistan	\$101,845.69	\$133,018.20	(\$31,172.51)	76.57%
60511 - SPED - Retirement Contributions for Instructional Aides or A	\$21,704.52	\$0.00	\$21,704.52	0.00%
<b>Total - 60510 - Retirement Contributions for Instructional Aides or Assistan</b>	<b>\$123,550.21</b>	<b>\$133,018.20</b>	<b>(\$9,467.99)</b>	<b>92.88%</b>
60515 - Retirement Contributions for Substitute Teachers (Vacant Pos	\$121,516.74	\$20,081.28	\$101,435.46	605.12%
60520 - Retirement Contributions for Licensed Administration	\$87,501.30	\$131,818.68	(\$44,317.38)	66.38%
60525 - Retirement Contributions for Non-licensed Administration	\$143,935.32	\$91,054.08	\$52,881.24	158.08%
60535 - Retirement Contributions for Other Classified / Support Staf	\$30,968.52	\$46,267.20	(\$15,298.68)	66.93%
<b>60605 - Medicare Payments for Teachers</b>				
60605 - Medicare Payments for Teachers	\$50,907.94	\$72,253.20	(\$21,345.26)	70.46%
60606 - SPED - Medicare Payments for Teachers	\$6,208.92	\$10,048.68	(\$3,839.76)	61.79%
<b>Total - 60605 - Medicare Payments for Teachers</b>	<b>\$57,116.86</b>	<b>\$82,301.88</b>	<b>(\$25,185.02)</b>	<b>69.40%</b>
<b>60610 - Medicare Payments for Instructional Aides or Assistants</b>				
60610 - Medicare Payments for Instructional Aides or Assistants	\$8,532.23	\$6,483.24	\$2,048.99	131.60%

60611 - SPED - Medicare Payments for Instructional Aides or Assistan	\$1,652.84	\$0.00	\$1,652.84	0.00%
<b>Total - 60610 - Medicare Payments for Instructional Aides or Assistants</b>	<b>\$10,185.07</b>	<b>\$6,483.24</b>	<b>\$3,701.83</b>	<b>157.10%</b>
60615 - Medicare Payments for Substitute Teachers (Vacant Positions)	\$9,847.33	\$978.72	\$8,868.61	1,006.14%
60620 - Medicare Payments for Licensed Administration	\$4,971.66	\$6,424.80	(\$1,453.14)	77.38%
60625 - Medicare Payments for Non-licensed Administration	\$9,652.56	\$4,437.96	\$5,214.60	217.50%
60635 - Medicare Payments for Other Classified / Support Staff	\$2,396.63	\$2,255.04	\$141.59	106.28%
<b>60705 - Unemployment Compensation for Teachers</b>				
60705 - Unemployment Compensation for Teachers	\$42,814.81	\$191,918.28	(\$149,103.47)	22.31%
60706 - SPED - Unemployment Compensation for Teachers	\$6,161.21	\$22,176.48	(\$16,015.27)	27.78%
<b>Total - 60705 - Unemployment Compensation for Teachers</b>	<b>\$48,976.02</b>	<b>\$214,094.76</b>	<b>(\$165,118.74)</b>	<b>22.88%</b>
<b>60710 - Unemployment Compensation for Instructional Aides or Assista</b>				
60710 - Unemployment Compensation for Instructional Aides or Assista	\$11,890.49	\$16,990.56	(\$5,100.07)	69.98%
60711 - SPED - Unemployment Compensation for Instructional Aides or	\$2,364.72	\$4,158.12	(\$1,793.40)	56.87%
<b>Total - 60710 - Unemployment Compensation for Instructional Aides or Assist</b>	<b>\$14,255.21</b>	<b>\$21,148.68</b>	<b>(\$6,893.47)</b>	<b>67.40%</b>
60715 - Unemployment Compensation for Substitute Teachers (Vacant Po	\$10,169.90	\$0.00	\$10,169.90	0.00%
60720 - Unemployment Compensation for Licensed Administration	\$1,461.10	\$16,837.32	(\$15,376.22)	8.68%
60725 - Unemployment Compensation for Non-licensed Administration	\$6,908.51	\$11,630.40	(\$4,721.89)	59.40%
60735 - Unemployment Compensation for Other Classified / Support Sta	\$3,268.73	\$5,909.76	(\$2,641.03)	55.31%
<b>60801 - Workers' Compensation</b>				
60801 - Workers' Compensation	\$0.00	\$10,814.28	(\$10,814.28)	0.00%
<b>Total - 60801 - Workers' Compensation</b>	<b>\$0.00</b>	<b>\$10,814.28</b>	<b>(\$10,814.28)</b>	<b>0.00%</b>
<b>60805 - Workers' Compensation for Teachers</b>				
60805 - Workers' Compensation for Teachers	\$37,230.06	\$39,863.88	(\$2,633.82)	93.39%
60806 - SPED - Workers' Compensation for Teachers	\$0.00	\$5,544.12	(\$5,544.12)	0.00%
<b>Total - 60805 - Workers' Compensation for Teachers</b>	<b>\$37,230.06</b>	<b>\$45,408.00</b>	<b>(\$8,177.94)</b>	<b>81.99%</b>
60815 - Workers' Compensation for Substitute Teachers (Vacant Positi	\$0.00	\$540.00	(\$540.00)	0.00%
<b>60905 - Health Benefits for Teachers</b>				
60905 - Health Benefits for Teachers	\$378,437.61	\$595,466.40	(\$217,028.79)	63.55%
60906 - SPED - Health Benefits for Teachers	\$41,312.11	\$82,815.24	(\$41,503.13)	49.88%
<b>Total - 60905 - Health Benefits for Teachers</b>	<b>\$419,749.72</b>	<b>\$678,281.64</b>	<b>(\$258,531.92)</b>	<b>61.88%</b>
<b>60910 - Health Benefits for Instructional Aides or Assistants</b>				
60910 - Health Benefits for Instructional Aides or Assistants	\$18,290.22	\$53,430.84	(\$35,140.62)	34.23%
<b>Total - 60910 - Health Benefits for Instructional Aides or Assistants</b>	<b>\$18,290.22</b>	<b>\$53,430.84</b>	<b>(\$35,140.62)</b>	<b>34.23%</b>
60915 - Health Benefits for Substitute Teachers (Vacant Positions)	\$79,303.51	\$8,066.28	\$71,237.23	983.15%
60920 - Health Benefits for Licensed Administration	\$14,446.86	\$52,949.04	(\$38,502.18)	27.28%
60925 - Health Benefits for Non-licensed Administration	\$62,118.85	\$36,574.68	\$25,544.17	169.84%
60935 - Health Benefits for Other Classified / Support Staff	\$13,459.09	\$18,584.64	(\$5,125.55)	72.42%
61251 - Tuition Reimbursement for Teachers	\$9,900.00	\$12,999.96	(\$3,099.96)	76.15%
61254 - Tuition Reimbursement for Licensed Administration	\$900.00	\$0.00	\$900.00	0.00%
61331 - Training and Development Services - Teachers (Instructional	\$19,870.06	\$0.00	\$19,870.06	0.00%
61336 - Training and Development Services - Other Licensed Personnel	\$230.00	\$0.00	\$230.00	0.00%
61581 - Travel - Teachers (Instructional Licensed Personnel)	\$683.41	\$0.00	\$683.41	0.00%
61584 - Travel - Licensed Administrative Personnel	\$186.45	\$9,999.96	(\$9,813.51)	1.86%
<b>62480 - Supplies/Equipment - Non-tech Furniture and Fixtures</b>				
62480 - Supplies/Equipment - Non-tech Furniture and Fixtures	\$13,425.28	\$0.00	\$13,425.28	0.00%
62481 - Consumables - Furniture and Fixtures	\$95,411.95	\$80,253.33	\$15,158.62	118.89%
<b>Total - 62480 - Supplies/Equipment - Non-tech Furniture and Fixtures</b>	<b>\$108,837.23</b>	<b>\$80,253.33</b>	<b>\$28,583.90</b>	<b>135.62%</b>
<b>62550 - Supplies - Technology - Software</b>				
62550 - Supplies - Technology - Software	\$891.00	\$0.00	\$891.00	0.00%
62551 - Consumables - Software	\$122,544.50	\$30,095.00	\$92,449.50	407.19%
62553 - Infinite Campus	\$5,950.87	\$9,630.00	(\$3,679.13)	61.80%
<b>Total - 62550 - Supplies - Technology - Software</b>	<b>\$129,386.37</b>	<b>\$39,725.00</b>	<b>\$89,661.37</b>	<b>325.71%</b>
<b>62560 - Supplies Technology-Related</b>				
62560 - Supplies Technology-Related	\$19,575.19	\$0.00	\$19,575.19	0.00%
62561 - Consumables - Computers	\$0.00	\$80,253.33	(\$80,253.33)	0.00%
<b>Total - 62560 - Supplies Technology-Related</b>	<b>\$19,575.19</b>	<b>\$80,253.33</b>	<b>(\$60,678.14)</b>	<b>24.39%</b>
<b>62610 - General Supplies</b>				
62610 - General Supplies	\$107,071.52	\$0.00	\$107,071.52	0.00%
62611 - Copier Supplies	\$21,170.48	\$9,260.04	\$11,910.44	228.62%
62612 - Custodial Supplies	\$34,143.31	\$69,450.00	(\$35,306.69)	49.16%
62613 - Consumables - Supplies	\$11,365.55	\$30,095.00	(\$18,729.45)	37.77%
62614 - Assessment and Testing Materials	\$7,492.23	\$0.00	\$7,492.23	0.00%
62615 - SPED Assessment and Testing Materials	\$714.38	\$0.00	\$714.38	0.00%
62616 - SPED Supplies	\$31,828.30	\$27,000.00	\$4,828.30	117.88%
62617 - Office Supplies	\$4,565.15	\$32,595.00	(\$28,029.85)	14.01%
62618 - Nurse Supplies	\$6,898.37	\$6,945.00	(\$46.63)	99.33%
62619 - Classroom Supplies	\$70,744.78	\$62,505.00	\$8,239.78	113.18%
<b>Total - 62610 - General Supplies</b>	<b>\$295,994.07</b>	<b>\$237,850.04</b>	<b>\$58,144.03</b>	<b>124.45%</b>
62640 - Books and Periodicals	\$4,348.45	\$0.00	\$4,348.45	0.00%
<b>62641 - Textbooks</b>				
62641 - Textbooks	\$5,134.99	\$0.00	\$5,134.99	0.00%
62643 - Consumables - Textbooks	\$155,376.28	\$80,253.33	\$75,122.95	193.61%
<b>Total - 62641 - Textbooks</b>	<b>\$160,511.27</b>	<b>\$80,253.33</b>	<b>\$80,257.94</b>	<b>200.01%</b>

62670 - Graduation	\$12,805.60	\$0.00	\$12,805.60	0.00%
<b>63110 - Professional - Educational Services</b>				
63110 - Professional - Educational Services	\$1,343.91	\$41,955.96	(\$40,612.05)	3.20%
63111 - Substitute Services	\$140,097.80	\$105,750.00	\$34,347.80	132.48%
63112 - Contracted Services - Data Analysis	\$27,000.00	\$0.00	\$27,000.00	0.00%
63113 - Athletics	\$69,868.94	\$54,999.96	\$14,868.98	127.03%
<b>Total - 63110 - Professional - Educational Services</b>	<b>\$238,310.65</b>	<b>\$202,705.92</b>	<b>\$35,604.73</b>	<b>117.56%</b>
<b>63120 - Other Professional Services</b>				
63120 - Other Professional Services	\$437,307.90	\$0.00	\$437,307.90	0.00%
63121 - Affiliation Fee Training	\$4,159.03	\$83,382.60	(\$79,223.57)	4.99%
63122 - Affiliation Fee - Battle of the Books	\$0.00	\$2,000.04	(\$2,000.04)	0.00%
63123 - Affiliation Fee Inc	\$75,352.30	\$85,382.64	(\$10,030.34)	88.25%
63124 - Legal Fee	\$50.00	\$12,500.04	(\$12,450.04)	0.40%
63125 - Audit and Tax Services	\$19,805.62	\$10,500.00	\$9,305.62	188.62%
63126 - Management Fee	\$989,976.55	\$1,041,750.00	(\$51,773.45)	95.03%
63127 - Background/Drug Tests	\$1,829.00	\$1,200.00	\$629.00	152.42%
63128 - SPED - Contracted Services	\$114,475.72	\$254,649.96	(\$140,174.24)	44.95%
<b>Total - 63120 - Other Professional Services</b>	<b>\$1,642,956.12</b>	<b>\$1,491,365.28</b>	<b>\$151,590.84</b>	<b>110.16%</b>
<b>63150 - Other Purchased Services</b>				
63151 - State Administrative Fee	\$203,016.16	\$213,456.60	(\$10,440.44)	95.11%
<b>Total - 63150 - Other Purchased Services</b>	<b>\$203,016.16</b>	<b>\$213,456.60</b>	<b>(\$10,440.44)</b>	<b>95.11%</b>
63160 - Purchased Professional and Technical Services	\$1,180.00	\$0.00	\$1,180.00	0.00%
63200 - Technical Services	\$534.67	\$0.00	\$534.67	0.00%
63210 - Other Technical Services	\$87,939.14	\$109,230.00	(\$21,290.86)	80.51%
63220 - Telecommunications	\$7,073.49	\$15,000.00	(\$7,926.51)	47.16%
<b>63230 - Communications</b>				
63230 - Communications	\$7,310.00	\$0.00	\$7,310.00	0.00%
63231 - Internet	\$12,509.55	\$0.00	\$12,509.55	0.00%
<b>Total - 63230 - Communications</b>	<b>\$19,819.55</b>	<b>\$0.00</b>	<b>\$19,819.55</b>	<b>0.00%</b>
63240 - Data Communications, Internet, Video, T-lines, web-based pro	\$0.00	\$29,000.04	(\$29,000.04)	0.00%
<b>63310 - Official/Administrative Services</b>				
63310 - Official/Administrative Services	\$25.00	\$0.00	\$25.00	0.00%
63311 - Payroll Service Fees	\$63,191.27	\$40,740.00	\$22,451.27	155.11%
<b>Total - 63310 - Official/Administrative Services</b>	<b>\$63,216.27</b>	<b>\$40,740.00</b>	<b>\$22,476.27</b>	<b>155.17%</b>
63320 - Advertising	\$551.77	\$0.00	\$551.77	0.00%
63350 - Postage	\$107.59	\$3,000.00	(\$2,892.41)	3.59%
63400 - Student Transportation Services	\$3,651.18	\$0.00	\$3,651.18	0.00%
<b>63610 - Dues and Fees</b>				
63610 - Dues and Fees	\$2,824.33	\$37,800.00	(\$34,975.67)	7.47%
<b>Total - 63610 - Dues and Fees</b>	<b>\$2,824.33</b>	<b>\$37,800.00</b>	<b>(\$34,975.67)</b>	<b>7.47%</b>
<b>63630 - Other Purchased Property Services</b>				
63630 - Other Purchased Property Services	\$8,241.90	\$0.00	\$8,241.90	0.00%
63631 - Alarm Services	\$4,285.00	\$9,999.96	(\$5,714.96)	42.85%
63632 - Fire Services	\$4,130.00	\$9,999.96	(\$5,869.96)	41.30%
<b>Total - 63630 - Other Purchased Property Services</b>	<b>\$16,656.90</b>	<b>\$19,999.92</b>	<b>(\$3,343.02)</b>	<b>83.28%</b>
64100 - Food Service Management	\$392,814.22	\$819,963.36	(\$427,149.14)	47.91%
64260 - Technology-Related Repairs and Maintenance	\$2,870.00	\$0.00	\$2,870.00	0.00%
<b>64270 - Rentals of Computers and Related Equipment</b>				
64271 - Copier Fees Monthly	\$7,995.44	\$60,000.00	(\$52,004.56)	13.33%
64272 - Copier Fees Overage	\$15,934.43	\$0.00	\$15,934.43	0.00%
<b>Total - 64270 - Rentals of Computers and Related Equipment</b>	<b>\$23,929.87</b>	<b>\$60,000.00</b>	<b>(\$36,070.13)</b>	<b>39.88%</b>
<b>65100 - Janitorial / Custodial Services</b>				
65100 - Janitorial / Custodial Services	\$200,312.64	\$216,618.96	(\$16,306.32)	92.47%
65101 - Janitorial Additional Services	\$565.00	\$0.00	\$565.00	0.00%
<b>Total - 65100 - Janitorial / Custodial Services</b>	<b>\$200,877.64</b>	<b>\$216,618.96</b>	<b>(\$15,741.32)</b>	<b>92.73%</b>
<b>65110 - Non Janitorial Cleaning Services</b>				
65111 - Lawn Care	\$20,955.00	\$20,300.04	\$654.96	103.23%
<b>Total - 65110 - Non Janitorial Cleaning Services</b>	<b>\$20,955.00</b>	<b>\$20,300.04</b>	<b>\$654.96</b>	<b>103.23%</b>
65200 - Insurance (Other Than Employee Benefits)	\$0.00	\$36,708.12	(\$36,708.12)	0.00%
65210 - Liability Insurance	\$21,829.45	\$17,162.64	\$4,666.81	127.19%
65220 - Property Insurance	\$0.00	\$25,113.96	(\$25,113.96)	0.00%
<b>65310 - Repairs and Maintenance Svcs</b>				
65310 - Repairs and Maintenance Svcs	\$165,746.56	\$99,999.96	\$65,746.60	165.75%
65311 - A/C Repairs and Maintenance	\$27,460.00	\$26,000.04	\$1,459.96	105.62%
<b>Total - 65310 - Repairs and Maintenance Svcs</b>	<b>\$193,206.56</b>	<b>\$126,000.00</b>	<b>\$67,206.56</b>	<b>153.34%</b>
65510 - Electricity	\$155,328.15	\$216,000.00	(\$60,671.85)	71.91%
65540 - Water/Sewage	\$35,643.23	\$75,000.00	(\$39,356.77)	47.52%
65550 - Garbage / Disposal	\$43,912.54	\$54,000.00	(\$10,087.46)	81.32%
67900 - Depreciation	\$865,689.75	\$0.00	\$865,689.75	0.00%
<b>Total - Expense</b>	<b>\$14,478,634.53</b>	<b>\$15,023,475.79</b>	<b>(\$544,841.26)</b>	<b>96.37%</b>
<b>Net Ordinary Income</b>	<b>\$3,036,770.35</b>	<b>\$3,320,735.09</b>	<b>(\$283,964.74)</b>	<b>91.45%</b>
<b>Other Income and Expenses</b>				
<b>Other Expense</b>				

68320 - Interest	\$1,733,193.72	\$2,654,000.04	(\$920,806.32)	65.30%
<b>Total - Other Expense</b>	<b>\$1,733,193.72</b>	<b>\$2,654,000.04</b>	<b>(\$920,806.32)</b>	<b>65.30%</b>
<b>Net Other Income</b>	<b>(\$1,733,193.72)</b>	<b>(\$2,654,000.04)</b>	<b>\$920,806.32</b>	<b>65.30%</b>
<b>Net Income</b>	<b>\$1,303,576.63</b>	<b>\$666,735.05</b>	<b>\$636,841.58</b>	<b>195.52%</b>



**Academica Nevada  
LONE MOUNTAIN  
Budget vs. Actual - Board Setup (Budget Funds)  
From Jul 2021 to Jun 2022**

Financial Row	Amount	Budget Amount	Amount Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
40010 - Basic Support per Student	\$6,990,232.13	\$6,881,483.52	\$108,748.61	101.58%
40012 - English Learners	\$63,750.12	\$63,750.24	(\$0.12)	100.00%
40013 - At-Risk Pupil	\$45,284.40	\$45,283.56	\$0.84	100.00%
40020 - State Special Education Revenue	\$308,047.62	\$358,400.04	(\$50,352.42)	85.95%
42010 - Restricted Grants-in-Aid From the Federal Government Through	\$115,504.28	\$281,148.24	(\$165,643.96)	41.08%
45000 - Miscellaneous	\$0.00	\$20,700.00	(\$20,700.00)	0.00%
<b>Total - Income</b>	<b>\$7,522,818.55</b>	<b>\$7,650,765.60</b>	<b>(\$127,947.05)</b>	<b>98.33%</b>
<b>Gross Profit</b>	<b>\$7,522,818.55</b>	<b>\$7,650,765.60</b>	<b>(\$127,947.05)</b>	<b>98.33%</b>
<b>Expense</b>				
<b>60010 - Salaries of Regular Employees Paid to Teachers</b>				
60010 - Salaries of Regular Employees Paid to Teachers	\$1,567,160.96	\$2,182,434.96	(\$615,274.00)	71.81%
60011 - Bonus - Teachers	\$67,157.55	\$81,174.96	(\$14,017.41)	82.73%
60013 - SPED - Salaries of Regular Employees Paid to Teachers	\$192,789.56	\$333,825.00	(\$141,035.44)	57.75%
60014 - SPED - Bonus - Teachers	\$11,598.95	\$0.00	\$11,598.95	0.00%
<b>Total - 60010 - Salaries of Regular Employees Paid to Teachers</b>	<b>\$1,838,707.02</b>	<b>\$2,597,434.92</b>	<b>(\$758,727.90)</b>	<b>70.79%</b>
<b>60020 - Salaries of Regular Employees Paid to Instructional Aides or</b>				
60020 - Salaries of Regular Employees Paid to Instructional Aides or	\$371,930.48	\$262,440.00	\$109,490.48	141.72%
60021 - Bonus - Instructional Aides	\$7,148.49	\$0.00	\$7,148.49	0.00%
60022 - SPED - Salaries of Regular Employees Paid to Instructional A	\$62,708.69	\$0.00	\$62,708.69	0.00%
60023 - SPED - Bonus - Instructional Aides	\$1,167.36	\$0.00	\$1,167.36	0.00%
<b>Total - 60020 - Salaries of Regular Employees Paid to Instructional Aides or</b>	<b>\$442,955.02</b>	<b>\$262,440.00</b>	<b>\$180,515.02</b>	<b>168.78%</b>
<b>60030 - Salaries of Regular Employees Paid to Substitute Teachers (V</b>				
60030 - Salaries of Regular Employees Paid to Substitute Teachers (V	\$500,518.98	\$22,500.00	\$478,018.98	2,224.53%
60031 - Bonus - Long Term Subs	\$11,376.37	\$0.00	\$11,376.37	0.00%
<b>Total - 60030 - Salaries of Regular Employees Paid to Substitute Teachers (</b>	<b>\$511,895.35</b>	<b>\$22,500.00</b>	<b>\$489,395.35</b>	<b>2,275.09%</b>
<b>60036 - Salaries of Regular Employees Paid to Licensed Administratio</b>				
60036 - Salaries of Regular Employees Paid to Licensed Administratio	\$248,000.40	\$245,400.00	\$2,600.40	101.06%
60037 - Bonus - Licensed Administration	\$6,980.54	\$0.00	\$6,980.54	0.00%
<b>Total - 60036 - Salaries of Regular Employees Paid to Licensed Administrat</b>	<b>\$254,980.94</b>	<b>\$245,400.00</b>	<b>\$9,580.94</b>	<b>103.90%</b>
<b>60041 - Salaries of Regular Employees Paid to Non-licensed Administr</b>				
60041 - Salaries of Regular Employees Paid to Non-licensed Administr	\$201,959.77	\$166,126.44	\$35,833.33	121.57%
60042 - Bonus - Non-licensed Administration	\$4,611.04	\$0.00	\$4,611.04	0.00%
<b>Total - 60041 - Salaries of Regular Employees Paid to Non-licensed Admini:</b>	<b>\$206,570.81</b>	<b>\$166,126.44</b>	<b>\$40,444.37</b>	<b>124.35%</b>
<b>60070 - Salaries of Regular Employees Paid to Other Classified / Sup</b>				
60070 - Salaries of Regular Employees Paid to Other Classified / Sup	\$70,343.72	\$60,879.96	\$9,463.76	115.54%
60071 - Bonus - Support Staff	\$913.68	\$0.00	\$913.68	0.00%
<b>Total - 60070 - Salaries of Regular Employees Paid to Other Classified / Su</b>	<b>\$71,257.40</b>	<b>\$60,879.96</b>	<b>\$10,377.44</b>	<b>117.05%</b>
<b>60410 - Social Security Contributions for Instructional Aides or Ass</b>				
60410 - Social Security Contributions for Instructional Aides or Ass	\$351.97	\$0.00	\$351.97	0.00%
<b>Total - 60410 - Social Security Contributions for Instructional Aides or Ass</b>	<b>\$351.97</b>	<b>\$0.00</b>	<b>\$351.97</b>	<b>0.00%</b>
60415 - Social Security Contributions for Substitute Teachers (Vacan	\$349.49	\$0.00	\$349.49	0.00%
60435 - Social Security Contributions for Other Classified / Support	\$127.02	\$0.00	\$127.02	0.00%
<b>60505 - Retirement Contributions for Teachers</b>				
60505 - Retirement Contributions for Teachers	\$323,512.01	\$649,274.40	(\$325,762.39)	49.83%
60506 - SPED - Retirement Contributions for Teachers	\$41,861.59	\$99,312.96	(\$57,451.37)	42.15%
<b>Total - 60505 - Retirement Contributions for Teachers</b>	<b>\$365,373.60</b>	<b>\$748,587.36</b>	<b>(\$383,213.76)</b>	<b>48.81%</b>
<b>60510 - Retirement Contributions for Instructional Aides or Assistan</b>				
60510 - Retirement Contributions for Instructional Aides or Assistan	\$80,833.57	\$78,075.96	\$2,757.61	103.53%
60511 - SPED - Retirement Contributions for Instructional Aides or A	\$13,463.54	\$0.00	\$13,463.54	0.00%
<b>Total - 60510 - Retirement Contributions for Instructional Aides or Assistan</b>	<b>\$94,297.11</b>	<b>\$78,075.96</b>	<b>\$16,221.15</b>	<b>120.78%</b>
60515 - Retirement Contributions for Substitute Teachers (Vacant Pos	\$93,983.14	\$6,693.72	\$87,289.42	1,404.05%
60520 - Retirement Contributions for Licensed Administration	\$73,730.81	\$73,006.56	\$724.25	100.99%
60525 - Retirement Contributions for Non-licensed Administration	\$45,528.75	\$49,422.60	(\$3,893.85)	92.12%
60535 - Retirement Contributions for Other Classified / Support Staf	\$14,817.22	\$18,111.84	(\$3,294.62)	81.81%
<b>60605 - Medicare Payments for Teachers</b>				
60605 - Medicare Payments for Teachers	\$22,792.85	\$31,645.32	(\$8,852.47)	72.03%
60606 - SPED - Medicare Payments for Teachers	\$2,636.06	\$4,840.44	(\$2,204.38)	54.46%

<b>Total - 60605 - Medicare Payments for Teachers</b>	<b>\$25,428.91</b>	<b>\$36,485.76</b>	<b>(\$11,056.85)</b>	<b>69.70%</b>
<b>60610 - Medicare Payments for Instructional Aides or Assistants</b>				
60610 - Medicare Payments for Instructional Aides or Assistants	\$4,857.35	\$3,805.44	\$1,051.91	127.64%
60611 - SPED - Medicare Payments for Instructional Aides or Assista	\$965.15	\$0.00	\$965.15	0.00%
<b>Total - 60610 - Medicare Payments for Instructional Aides or Assistants</b>	<b>\$5,822.50</b>	<b>\$3,805.44</b>	<b>\$2,017.06</b>	<b>153.00%</b>
60615 - Medicare Payments for Substitute Teachers (Vacant Positions)	\$7,232.54	\$326.28	\$6,906.26	2,216.67%
60620 - Medicare Payments for Licensed Administration	\$3,647.49	\$3,558.36	\$89.13	102.50%
60625 - Medicare Payments for Non-licensed Administration	\$2,913.59	\$2,408.88	\$504.71	120.95%
60635 - Medicare Payments for Other Classified / Support Staff	\$953.46	\$882.72	\$70.74	108.01%
<b>60705 - Unemployment Compensation for Teachers</b>				
60705 - Unemployment Compensation for Teachers	\$16,090.63	\$83,787.60	(\$67,696.97)	19.20%
60706 - SPED - Unemployment Compensation for Teachers	\$2,018.10	\$10,682.40	(\$8,664.30)	18.89%
<b>Total - 60705 - Unemployment Compensation for Teachers</b>	<b>\$18,108.73</b>	<b>\$94,470.00</b>	<b>(\$76,361.27)</b>	<b>19.17%</b>
<b>60710 - Unemployment Compensation for Instructional Aides or Assista</b>				
60710 - Unemployment Compensation for Instructional Aides or Assista	\$7,353.89	\$9,972.72	(\$2,618.83)	73.74%
60711 - SPED - Unemployment Compensation for Instructional Aides or	\$1,291.16	\$2,002.92	(\$711.76)	64.46%
<b>Total - 60710 - Unemployment Compensation for Instructional Aides or Ass</b>	<b>\$8,645.05</b>	<b>\$11,975.64</b>	<b>(\$3,330.59)</b>	<b>72.19%</b>
60715 - Unemployment Compensation for Substitute Teachers (Vacant Po	\$8,334.49	\$0.00	\$8,334.49	0.00%
60720 - Unemployment Compensation for Licensed Administration	\$1,549.51	\$9,325.20	(\$7,775.69)	16.62%
60725 - Unemployment Compensation for Non-licensed Administration	\$2,737.00	\$6,312.72	(\$3,575.72)	43.36%
60735 - Unemployment Compensation for Other Classified / Support Sta	\$1,349.64	\$2,313.48	(\$963.84)	58.34%
<b>60801 - Workers' Compensation</b>				
60801 - Workers' Compensation	\$0.00	\$5,878.80	(\$5,878.80)	0.00%
<b>Total - 60801 - Workers' Compensation</b>	<b>\$0.00</b>	<b>\$5,878.80</b>	<b>(\$5,878.80)</b>	<b>0.00%</b>
<b>60805 - Workers' Compensation for Teachers</b>				
60805 - Workers' Compensation for Teachers	\$15,231.12	\$17,459.52	(\$2,228.40)	87.24%
60806 - SPED - Workers' Compensation for Teachers	\$0.00	\$2,670.60	(\$2,670.60)	0.00%
<b>Total - 60805 - Workers' Compensation for Teachers</b>	<b>\$15,231.12</b>	<b>\$20,130.12</b>	<b>(\$4,899.00)</b>	<b>75.66%</b>
60815 - Workers' Compensation for Substitute Teachers (Vacant Positi	\$0.00	\$180.00	(\$180.00)	0.00%
<b>60905 - Health Benefits for Teachers</b>				
60905 - Health Benefits for Teachers	\$189,508.86	\$260,801.04	(\$71,292.18)	72.66%
60906 - SPED - Health Benefits for Teachers	\$16,035.29	\$39,892.08	(\$23,856.79)	40.20%
<b>Total - 60905 - Health Benefits for Teachers</b>	<b>\$205,544.15</b>	<b>\$300,693.12</b>	<b>(\$95,148.97)</b>	<b>68.36%</b>
<b>60910 - Health Benefits for Instructional Aides or Assistants</b>				
60910 - Health Benefits for Instructional Aides or Assistants	\$29,905.34	\$31,361.64	(\$1,456.30)	95.36%
<b>Total - 60910 - Health Benefits for Instructional Aides or Assistants</b>	<b>\$29,905.34</b>	<b>\$31,361.64</b>	<b>(\$1,456.30)</b>	<b>95.36%</b>
60915 - Health Benefits for Substitute Teachers (Vacant Positions)	\$29,046.34	\$2,688.72	\$26,357.62	1,080.30%
60920 - Health Benefits for Licensed Administration	\$12,683.15	\$29,325.36	(\$16,642.21)	43.25%
60925 - Health Benefits for Non-licensed Administration	\$21,209.42	\$19,852.08	\$1,357.34	106.84%
60935 - Health Benefits for Other Classified / Support Staff	\$10,510.28	\$7,275.12	\$3,235.16	144.47%
61251 - Tuition Reimbursement for Teachers	\$0.00	\$8,000.04	(\$8,000.04)	0.00%
61254 - Tuition Reimbursement for Licensed Administration	\$2,850.00	\$0.00	\$2,850.00	0.00%
61331 - Training and Development Services - Teachers (Instructional	\$3,465.00	\$0.00	\$3,465.00	0.00%
61584 - Travel - Licensed Administrative Personnel	\$0.00	\$5,000.04	(\$5,000.04)	0.00%
<b>62480 - Supplies/Equipment - Non-tech Furniture and Fixtures</b>				
62480 - Supplies/Equipment - Non-tech Furniture and Fixtures	\$14,176.32	\$0.00	\$14,176.32	0.00%
62481 - Consumables - Furniture and Fixtures	\$3,486.18	\$34,528.00	(\$31,041.82)	10.10%
<b>Total - 62480 - Supplies/Equipment - Non-tech Furniture and Fixtures</b>	<b>\$17,662.50</b>	<b>\$34,528.00</b>	<b>(\$16,865.50)</b>	<b>51.15%</b>
<b>62550 - Supplies - Technology - Software</b>				
62550 - Supplies - Technology - Software	\$3,826.44	\$0.00	\$3,826.44	0.00%
62551 - Consumables - Software	\$4,998.83	\$12,948.00	(\$7,949.17)	38.61%
62553 - Infinite Campus	\$2,762.91	\$4,492.00	(\$1,729.09)	61.51%
<b>Total - 62550 - Supplies - Technology - Software</b>	<b>\$11,588.18</b>	<b>\$17,440.00</b>	<b>(\$5,851.82)</b>	<b>66.45%</b>
<b>62560 - Supplies Technology-Related</b>				
62560 - Supplies Technology-Related	\$4,226.71	\$0.00	\$4,226.71	0.00%
62561 - Consumables - Computers	\$0.00	\$34,528.00	(\$34,528.00)	0.00%
<b>Total - 62560 - Supplies Technology-Related</b>	<b>\$4,226.71</b>	<b>\$34,528.00</b>	<b>(\$30,301.29)</b>	<b>12.24%</b>
<b>62610 - General Supplies</b>				
62610 - General Supplies	\$6,641.27	\$0.00	\$6,641.27	0.00%
62611 - Copier Supplies	\$1,698.75	\$3,984.00	(\$2,285.25)	42.64%
62612 - Custodial Supplies	\$23,490.93	\$29,880.00	(\$6,389.07)	78.62%
62613 - Consumables - Supplies	\$25,991.90	\$12,948.00	\$13,043.90	200.74%
62614 - Assessment and Testing Materials	\$499.19	\$0.00	\$499.19	0.00%
62615 - SPED Assessment and Testing Materials	\$3,211.58	\$0.00	\$3,211.58	0.00%
62616 - SPED Supplies	\$4,961.79	\$13,440.00	(\$8,478.21)	36.92%
62617 - Office Supplies	\$671.03	\$15,447.96	(\$14,776.93)	4.34%
62618 - Nurse Supplies	\$2,150.60	\$2,988.00	(\$837.40)	71.97%
62619 - Classroom Supplies	\$6,847.19	\$26,892.00	(\$20,044.81)	25.46%
<b>Total - 62610 - General Supplies</b>	<b>\$76,164.23</b>	<b>\$105,579.96</b>	<b>(\$29,415.73)</b>	<b>72.14%</b>
62640 - Books and Periodicals	\$402.87	\$0.00	\$402.87	0.00%

<b>62641 - Textbooks</b>				
62641 - Textbooks	\$675.93	\$0.00	\$675.93	0.00%
62642 - SPED Textbooks	\$258.50	\$0.00	\$258.50	0.00%
62643 - Consumables - Textbooks	\$38,705.09	\$34,528.00	\$4,177.09	112.10%
<b>Total - 62641 - Textbooks</b>	<b>\$39,639.52</b>	<b>\$34,528.00</b>	<b>\$5,111.52</b>	<b>114.80%</b>
62670 - Graduation	\$629.80	\$0.00	\$629.80	0.00%
<b>63110 - Professional - Educational Services</b>				
63110 - Professional - Educational Services	\$578.05	\$12,000.00	(\$11,421.95)	4.82%
63111 - Substitute Services	\$102,252.50	\$56,700.00	\$45,552.50	180.34%
63112 - Contracted Services - Data Analysis	\$18,000.00	\$0.00	\$18,000.00	0.00%
63113 - Athletics	\$0.00	\$999.96	(\$999.96)	0.00%
<b>Total - 63110 - Professional - Educational Services</b>	<b>\$120,830.55</b>	<b>\$69,699.96</b>	<b>\$51,130.59</b>	<b>173.36%</b>
<b>63120 - Other Professional Services</b>				
63120 - Other Professional Services	\$19,030.09	\$0.00	\$19,030.09	0.00%
63121 - Affiliation Fee Training	\$10,370.85	\$34,386.24	(\$24,015.39)	30.16%
63122 - Affiliation Fee - Battle of the Books	\$0.00	\$2,000.04	(\$2,000.04)	0.00%
63123 - Affiliation Fee Inc	\$35,101.55	\$36,386.28	(\$1,284.73)	96.47%
63124 - Legal Fee	\$0.00	\$5,499.96	(\$5,499.96)	0.00%
63125 - Audit and Tax Services	\$7,260.70	\$9,500.04	(\$2,239.34)	76.43%
63126 - Management Fee	\$436,156.88	\$448,200.00	(\$12,043.12)	97.31%
63127 - Background/Drug Tests	\$767.00	\$600.00	\$167.00	127.83%
63128 - SPED - Contracted Services	\$116,109.44	\$104,580.00	\$11,529.44	111.02%
<b>Total - 63120 - Other Professional Services</b>	<b>\$624,796.51</b>	<b>\$641,152.56</b>	<b>(\$16,356.05)</b>	<b>97.45%</b>
<b>63150 - Other Purchased Services</b>				
63151 - State Administrative Fee	\$87,345.22	\$90,965.52	(\$3,620.30)	96.02%
<b>Total - 63150 - Other Purchased Services</b>	<b>\$87,345.22</b>	<b>\$90,965.52</b>	<b>(\$3,620.30)</b>	<b>96.02%</b>
63160 - Purchased Professional and Technical Services	\$507.50	\$0.00	\$507.50	0.00%
63200 - Technical Services	\$780.67	\$0.00	\$780.67	0.00%
63210 - Other Technical Services	\$37,755.61	\$49,832.04	(\$12,076.43)	75.77%
63220 - Telecommunications	\$5,398.37	\$12,800.04	(\$7,401.67)	42.17%
<b>63230 - Communications</b>				
63231 - Internet	\$11,578.37	\$0.00	\$11,578.37	0.00%
<b>Total - 63230 - Communications</b>	<b>\$11,578.37</b>	<b>\$0.00</b>	<b>\$11,578.37</b>	<b>0.00%</b>
63240 - Data Communications, Internet, Video, T-lines, web-based pro	\$0.00	\$12,999.96	(\$12,999.96)	0.00%
<b>63310 - Official/Administrative Services</b>				
63311 - Payroll Service Fees	\$23,100.00	\$20,700.00	\$2,400.00	111.59%
<b>Total - 63310 - Official/Administrative Services</b>	<b>\$23,100.00</b>	<b>\$20,700.00</b>	<b>\$2,400.00</b>	<b>111.59%</b>
63320 - Advertising	\$4,765.20	\$0.00	\$4,765.20	0.00%
63350 - Postage	\$1,352.00	\$1,250.04	\$101.96	108.16%
<b>63610 - Dues and Fees</b>				
63610 - Dues and Fees	\$15,959.32	\$14,499.96	\$1,459.36	110.06%
<b>Total - 63610 - Dues and Fees</b>	<b>\$15,959.32</b>	<b>\$14,499.96</b>	<b>\$1,459.36</b>	<b>110.06%</b>
<b>63630 - Other Purchased Property Services</b>				
63630 - Other Purchased Property Services	\$525.00	\$0.00	\$525.00	0.00%
63631 - Alarm Services	\$1,609.00	\$3,999.96	(\$2,390.96)	40.23%
63632 - Fire Services	\$2,520.00	\$3,999.96	(\$1,479.96)	63.00%
<b>Total - 63630 - Other Purchased Property Services</b>	<b>\$4,654.00</b>	<b>\$7,999.92</b>	<b>(\$3,345.92)</b>	<b>58.18%</b>
64100 - Food Service Management	\$125,203.40	\$135,429.84	(\$10,226.44)	92.45%
64260 - Technology-Related Repairs and Maintenance	\$34.38	\$0.00	\$34.38	0.00%
<b>64270 - Rentals of Computers and Related Equipment</b>				
64271 - Copier Fees Monthly	\$3,522.99	\$30,000.00	(\$26,477.01)	11.74%
64272 - Copier Fees Overage	\$7,304.12	\$0.00	\$7,304.12	0.00%
<b>Total - 64270 - Rentals of Computers and Related Equipment</b>	<b>\$10,827.11</b>	<b>\$30,000.00</b>	<b>(\$19,172.89)</b>	<b>36.09%</b>
<b>65100 - Janitorial / Custodial Services</b>				
65100 - Janitorial / Custodial Services	\$76,192.20	\$82,550.04	(\$6,357.84)	92.30%
65101 - Janitorial Additional Services	\$420.00	\$0.00	\$420.00	0.00%
<b>Total - 65100 - Janitorial / Custodial Services</b>	<b>\$76,612.20</b>	<b>\$82,550.04</b>	<b>(\$5,937.84)</b>	<b>92.81%</b>
<b>65110 - Non Janitorial Cleaning Services</b>				
65111 - Lawn Care	\$8,390.00	\$13,700.04	(\$5,310.04)	61.24%
<b>Total - 65110 - Non Janitorial Cleaning Services</b>	<b>\$8,390.00</b>	<b>\$13,700.04</b>	<b>(\$5,310.04)</b>	<b>61.24%</b>
65200 - Insurance (Other Than Employee Benefits)	\$0.00	\$18,593.76	(\$18,593.76)	0.00%
65210 - Liability Insurance	\$11,881.58	\$7,939.56	\$3,942.02	149.65%
65220 - Property Insurance	\$0.00	\$11,618.04	(\$11,618.04)	0.00%
<b>65310 - Repairs and Maintenance Svcs</b>				
65310 - Repairs and Maintenance Svcs	\$24,443.21	\$37,500.00	(\$13,056.79)	65.18%
65311 - A/C Repairs and Maintenance	\$13,293.14	\$14,000.04	(\$706.90)	94.95%
<b>Total - 65310 - Repairs and Maintenance Svcs</b>	<b>\$37,736.35</b>	<b>\$51,500.04</b>	<b>(\$13,763.69)</b>	<b>73.27%</b>
65510 - Electricity	\$56,637.58	\$72,000.00	(\$15,362.42)	78.66%
65540 - Water/Sewage	\$49,261.33	\$60,000.00	(\$10,738.67)	82.10%
65550 - Garbage / Disposal	\$13,501.28	\$18,000.00	(\$4,498.72)	75.01%

67900 - Depreciation	\$357,381.31	\$0.00	\$357,381.31	0.00%
<b>Total - Expense</b>	<b>\$6,268,697.01</b>	<b>\$6,580,764.16</b>	<b>(\$312,067.15)</b>	<b>95.26%</b>
<b>Net Ordinary Income</b>	<b>\$1,254,121.54</b>	<b>\$1,070,001.44</b>	<b>\$184,120.10</b>	<b>117.21%</b>
<b>Other Income and Expenses</b>				
<b>Other Expense</b>				
68320 - Interest	\$622,718.76	\$984,999.96	(\$362,281.20)	63.22%
69900 - Miscellaneous Expenditures	\$225.00	\$0.00	\$225.00	0.00%
<b>Total - Other Expense</b>	<b>\$622,943.76</b>	<b>\$984,999.96</b>	<b>(\$362,056.20)</b>	<b>63.24%</b>
<b>Net Other Income</b>	<b>(\$622,943.76)</b>	<b>(\$984,999.96)</b>	<b>\$362,056.20</b>	<b>63.24%</b>
<b>Net Income</b>	<b>\$631,177.78</b>	<b>\$85,001.48</b>	<b>\$546,176.30</b>	<b>742.55%</b>

**Academica Nevada**  
**SKY POINTE**  
**Budget vs. Actual - Board Setup (Budget Funds)**  
**From Jul 2021 to Jun 2022**

Financial Row	Amount	Budget Amount	Amount Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
40010 - Basic Support per Student	\$14,977,063.65	\$14,744,062.08	\$233,001.57	101.58%
40012 - English Learners	\$60,480.96	\$60,480.96	\$0.00	100.00%
40013 - At-Risk Pupil	\$79,487.16	\$79,487.16	\$0.00	100.00%
40020 - State Special Education Revenue	\$723,361.82	\$841,599.96	(\$118,238.14)	85.95%
42010 - Restricted Grants-in-Aid From the Federal Government Through	\$270,139.62	\$541,251.36	(\$271,111.74)	49.91%
45000 - Miscellaneous	\$10,933.88	\$37,860.00	(\$26,926.12)	28.88%
<b>Total - Income</b>	<b>\$16,121,467.09</b>	<b>\$16,304,741.52</b>	<b>(\$183,274.43)</b>	<b>98.88%</b>
<b>Gross Profit</b>				
	<b>\$16,121,467.09</b>	<b>\$16,304,741.52</b>	<b>(\$183,274.43)</b>	<b>98.88%</b>
<b>Expense</b>				
<b>60010 - Salaries of Regular Employees Paid to Teachers</b>				
60010 - Salaries of Regular Employees Paid to Teachers	\$4,413,978.57	\$4,700,969.16	(\$286,990.59)	93.90%
60011 - Bonus - Teachers	\$158,442.70	\$156,345.00	\$2,097.70	101.34%
60013 - SPED - Salaries of Regular Employees Paid to Teachers	\$514,853.95	\$755,873.88	(\$241,019.93)	68.11%
60014 - SPED - Bonus - Teachers	\$10,018.66	\$0.00	\$10,018.66	0.00%
<b>Total - 60010 - Salaries of Regular Employees Paid to Teachers</b>	<b>\$5,097,293.88</b>	<b>\$5,613,188.04</b>	<b>(\$515,894.16)</b>	<b>90.81%</b>
<b>60020 - Salaries of Regular Employees Paid to Instructional Aides or</b>				
60020 - Salaries of Regular Employees Paid to Instructional Aides or	\$512,305.23	\$388,800.00	\$123,505.23	131.77%
60021 - Bonus - Instructional Aides	\$12,256.48	\$0.00	\$12,256.48	0.00%
60022 - SPED - Salaries of Regular Employees Paid to Instructional A	\$797.94	\$0.00	\$797.94	0.00%
60023 - SPED - Bonus - Instructional Aides	\$456.84	\$0.00	\$456.84	0.00%
<b>Total - 60020 - Salaries of Regular Employees Paid to Instructional Aides</b>	<b>\$525,816.49</b>	<b>\$388,800.00</b>	<b>\$137,016.49</b>	<b>135.24%</b>
<b>60030 - Salaries of Regular Employees Paid to Substitute Teachers (V</b>				
60030 - Salaries of Regular Employees Paid to Substitute Teachers (V	\$445,506.85	\$45,000.00	\$400,506.85	990.02%
60031 - Bonus - Long Term Subs	\$7,230.48	\$0.00	\$7,230.48	0.00%
<b>Total - 60030 - Salaries of Regular Employees Paid to Substitute Teacher</b>	<b>\$452,737.33</b>	<b>\$45,000.00</b>	<b>\$407,737.33</b>	<b>1,006.08%</b>
<b>60036 - Salaries of Regular Employees Paid to Licensed Administratio</b>				
60036 - Salaries of Regular Employees Paid to Licensed Administratio	\$544,310.12	\$469,103.88	\$75,206.24	116.03%
60037 - Bonus - Licensed Administration	\$15,737.88	\$0.00	\$15,737.88	0.00%
<b>Total - 60036 - Salaries of Regular Employees Paid to Licensed Administrat</b>	<b>\$560,048.00</b>	<b>\$469,103.88</b>	<b>\$90,944.12</b>	<b>119.39%</b>
<b>60041 - Salaries of Regular Employees Paid to Non-licensed Administr</b>				
60041 - Salaries of Regular Employees Paid to Non-licensed Administr	\$232,366.55	\$340,130.16	(\$107,763.61)	68.32%
60042 - Bonus - Non-licensed Administration	\$6,684.20	\$0.00	\$6,684.20	0.00%
<b>Total - 60041 - Salaries of Regular Employees Paid to Non-licensed Adm</b>	<b>\$239,050.75</b>	<b>\$340,130.16</b>	<b>(\$101,079.41)</b>	<b>70.28%</b>
<b>60070 - Salaries of Regular Employees Paid to Other Classified / Sup</b>				
60070 - Salaries of Regular Employees Paid to Other Classified / Sup	\$169,237.25	\$164,160.00	\$5,077.25	103.09%
60071 - Bonus - Support Staff	\$3,062.71	\$0.00	\$3,062.71	0.00%
<b>Total - 60070 - Salaries of Regular Employees Paid to Other Classified / t</b>	<b>\$172,299.96</b>	<b>\$164,160.00</b>	<b>\$8,139.96</b>	<b>104.96%</b>
<b>60310 - Group Insurance for Instructional Aides or Assistants</b>				
60310 - Group Insurance for Instructional Aides or Assistants	\$1.08	\$0.00	\$1.08	0.00%
<b>Total - 60310 - Group Insurance for Instructional Aides or Assistants</b>	<b>\$1.08</b>	<b>\$0.00</b>	<b>\$1.08</b>	<b>0.00%</b>
<b>60410 - Social Security Contributions for Instructional Aides or Ass</b>				
60410 - Social Security Contributions for Instructional Aides or Ass	\$445.99	\$0.00	\$445.99	0.00%
<b>Total - 60410 - Social Security Contributions for Instructional Aides or As</b>	<b>\$445.99</b>	<b>\$0.00</b>	<b>\$445.99</b>	<b>0.00%</b>
60415 - Social Security Contributions for Substitute Teachers (Vacan	\$640.46	\$0.00	\$640.46	0.00%
60435 - Social Security Contributions for Other Classified / Support	\$267.41	\$0.00	\$267.41	0.00%
<b>60505 - Retirement Contributions for Teachers</b>				
60505 - Retirement Contributions for Teachers	\$1,027,153.37	\$1,398,538.32	(\$371,384.95)	73.44%
60506 - SPED - Retirement Contributions for Teachers	\$130,397.87	\$224,872.44	(\$94,474.57)	57.99%
<b>Total - 60505 - Retirement Contributions for Teachers</b>	<b>\$1,157,551.24</b>	<b>\$1,623,410.76</b>	<b>(\$465,859.52)</b>	<b>71.30%</b>
<b>60510 - Retirement Contributions for Instructional Aides or Assistan</b>				
60510 - Retirement Contributions for Instructional Aides or Assistan	\$107,669.75	\$115,668.00	(\$7,998.25)	93.09%
60511 - SPED - Retirement Contributions for Instructional Aides or A	\$237.39	\$0.00	\$237.39	0.00%
<b>Total - 60510 - Retirement Contributions for Instructional Aides or Assis</b>	<b>\$107,907.14</b>	<b>\$115,668.00</b>	<b>(\$7,760.86)</b>	<b>93.29%</b>
60515 - Retirement Contributions for Substitute Teachers (Vacant Pos	\$91,759.85	\$13,387.56	\$78,372.29	685.41%
60520 - Retirement Contributions for Licensed Administration	\$149,153.28	\$139,558.44	\$9,594.84	106.88%
60525 - Retirement Contributions for Non-licensed Administration	\$56,071.30	\$101,188.68	(\$45,117.38)	55.41%
60535 - Retirement Contributions for Other Classified / Support Staf	\$28,667.35	\$48,837.60	(\$20,170.25)	58.70%

<b>60605 - Medicare Payments for Teachers</b>				
60605 - Medicare Payments for Teachers	\$58,894.15	\$68,164.08	(\$9,269.93)	86.40%
60606 - SPED - Medicare Payments for Teachers	\$7,331.22	\$10,960.20	(\$3,628.98)	66.89%
<b>Total - 60605 - Medicare Payments for Teachers</b>	<b>\$66,225.37</b>	<b>\$79,124.28</b>	<b>(\$12,898.91)</b>	<b>83.70%</b>
<b>60610 - Medicare Payments for Instructional Aides or Assistants</b>				
60610 - Medicare Payments for Instructional Aides or Assistants	\$7,548.15	\$5,637.60	\$1,910.55	133.89%
60611 - SPED - Medicare Payments for Instructional Aides or Assistants	\$1.84	\$0.00	\$1.84	0.00%
<b>Total - 60610 - Medicare Payments for Instructional Aides or Assistants</b>	<b>\$7,549.99</b>	<b>\$5,637.60</b>	<b>\$1,912.39</b>	<b>133.92%</b>
60615 - Medicare Payments for Substitute Teachers (Vacant Positions)	\$6,385.59	\$652.56	\$5,733.03	978.54%
60620 - Medicare Payments for Licensed Administration	\$7,222.61	\$6,801.96	\$420.65	106.18%
60625 - Medicare Payments for Non-licensed Administration	\$2,995.42	\$4,931.88	(\$1,936.46)	60.74%
60635 - Medicare Payments for Other Classified / Support Staff	\$1,877.74	\$2,380.32	(\$502.58)	78.89%
<b>60705 - Unemployment Compensation for Teachers</b>				
60705 - Unemployment Compensation for Teachers	\$49,293.53	\$180,346.80	(\$131,053.27)	27.33%
60706 - SPED - Unemployment Compensation for Teachers	\$8,395.83	\$24,187.92	(\$15,792.09)	34.71%
<b>Total - 60705 - Unemployment Compensation for Teachers</b>	<b>\$57,689.36</b>	<b>\$204,534.72</b>	<b>(\$146,845.36)</b>	<b>28.21%</b>
<b>60710 - Unemployment Compensation for Instructional Aides or Assistants</b>				
60710 - Unemployment Compensation for Instructional Aides or Assistants	\$10,318.18	\$14,774.40	(\$4,456.22)	69.84%
60711 - SPED - Unemployment Compensation for Instructional Aides or Assistants	\$37.64	\$4,535.28	(\$4,497.64)	0.83%
<b>Total - 60710 - Unemployment Compensation for Instructional Aides or Assistants</b>	<b>\$10,355.82</b>	<b>\$19,309.68</b>	<b>(\$8,953.86)</b>	<b>53.63%</b>
60715 - Unemployment Compensation for Substitute Teachers (Vacant Positions)	\$8,127.33	\$0.00	\$8,127.33	0.00%
60720 - Unemployment Compensation for Licensed Administration	\$2,821.57	\$17,825.88	(\$15,004.31)	15.83%
60725 - Unemployment Compensation for Non-licensed Administration	\$2,399.92	\$12,924.96	(\$10,525.04)	18.57%
60735 - Unemployment Compensation for Other Classified / Support Staff	\$2,574.49	\$6,238.08	(\$3,663.59)	41.27%
<b>60801 - Workers' Compensation</b>				
60801 - Workers' Compensation	\$0.00	\$10,897.56	(\$10,897.56)	0.00%
<b>Total - 60801 - Workers' Compensation</b>	<b>\$0.00</b>	<b>\$10,897.56</b>	<b>(\$10,897.56)</b>	<b>0.00%</b>
<b>60805 - Workers' Compensation for Teachers</b>				
60805 - Workers' Compensation for Teachers	\$34,586.16	\$37,607.76	(\$3,021.60)	91.97%
60806 - SPED - Workers' Compensation for Teachers	\$0.00	\$6,047.04	(\$6,047.04)	0.00%
<b>Total - 60805 - Workers' Compensation for Teachers</b>	<b>\$34,586.16</b>	<b>\$43,654.80</b>	<b>(\$9,068.64)</b>	<b>79.23%</b>
60815 - Workers' Compensation for Substitute Teachers (Vacant Positions)	\$0.00	\$360.00	(\$360.00)	0.00%
<b>60905 - Health Benefits for Teachers</b>				
60905 - Health Benefits for Teachers	\$500,287.38	\$561,765.84	(\$61,478.46)	89.06%
60906 - SPED - Health Benefits for Teachers	\$57,676.48	\$90,326.88	(\$32,650.40)	63.85%
<b>Total - 60905 - Health Benefits for Teachers</b>	<b>\$557,963.86</b>	<b>\$652,092.72</b>	<b>(\$94,128.86)</b>	<b>85.57%</b>
<b>60910 - Health Benefits for Instructional Aides or Assistants</b>				
60910 - Health Benefits for Instructional Aides or Assistants	\$29,478.29	\$46,461.60	(\$16,983.31)	63.45%
<b>Total - 60910 - Health Benefits for Instructional Aides or Assistants</b>	<b>\$29,478.29</b>	<b>\$46,461.60</b>	<b>(\$16,983.31)</b>	<b>63.45%</b>
60915 - Health Benefits for Substitute Teachers (Vacant Positions)	\$50,509.73	\$5,377.56	\$45,132.17	939.27%
60920 - Health Benefits for Licensed Administration	\$35,288.24	\$56,057.88	(\$20,769.64)	62.95%
60925 - Health Benefits for Non-licensed Administration	\$18,903.15	\$40,645.56	(\$21,742.41)	46.51%
60935 - Health Benefits for Other Classified / Support Staff	\$443.54	\$19,617.12	(\$19,173.58)	2.26%
61251 - Tuition Reimbursement for Teachers	\$3,600.00	\$12,999.96	(\$9,399.96)	27.69%
61331 - Training and Development Services - Teachers (Instructional)	\$7,029.29	\$0.00	\$7,029.29	0.00%
61332 - Training and Development Services - Instructional Aides or Assistants	\$5,442.75	\$0.00	\$5,442.75	0.00%
61336 - Training and Development Services - Other Licensed Personnel	\$2,203.00	\$0.00	\$2,203.00	0.00%
61584 - Travel - Licensed Administrative Personnel	\$807.52	\$7,500.00	(\$6,692.48)	10.77%
<b>62480 - Supplies/Equipment - Non-tech Furniture and Fixtures</b>				
62480 - Supplies/Equipment - Non-tech Furniture and Fixtures	\$50,314.92	\$0.00	\$50,314.92	0.00%
62481 - Consumables - Furniture and Fixtures	\$0.00	\$73,978.67	(\$73,978.67)	0.00%
<b>Total - 62480 - Supplies/Equipment - Non-tech Furniture and Fixtures</b>	<b>\$50,314.92</b>	<b>\$73,978.67</b>	<b>(\$23,663.75)</b>	<b>68.01%</b>
<b>62550 - Supplies - Technology - Software</b>				
62551 - Consumables - Software	\$52,965.94	\$27,742.00	\$25,223.94	190.92%
62553 - Infinite Campus	\$6,030.57	\$9,268.00	(\$3,237.43)	65.07%
<b>Total - 62550 - Supplies - Technology - Software</b>	<b>\$58,996.51</b>	<b>\$37,010.00</b>	<b>\$21,986.51</b>	<b>159.41%</b>
<b>62560 - Supplies Technology-Related</b>				
62560 - Supplies Technology-Related	\$7,160.89	\$0.00	\$7,160.89	0.00%
62561 - Consumables - Computers	\$0.00	\$73,978.67	(\$73,978.67)	0.00%
<b>Total - 62560 - Supplies Technology-Related</b>	<b>\$7,160.89</b>	<b>\$73,978.67</b>	<b>(\$66,817.78)</b>	<b>9.68%</b>
<b>62610 - General Supplies</b>				
62610 - General Supplies	\$21,974.09	\$0.00	\$21,974.09	0.00%
62611 - Copier Supplies	\$22,866.41	\$8,535.96	\$14,330.45	267.88%
62612 - Custodial Supplies	\$31,538.18	\$64,020.00	(\$32,481.82)	49.26%
62613 - Consumables - Supplies	\$37,833.20	\$27,742.00	\$10,091.20	136.38%
62614 - Assessment and Testing Materials	\$3,171.08	\$0.00	\$3,171.08	0.00%
62615 - SPED Assessment and Testing Materials	\$12,288.09	\$0.00	\$12,288.09	0.00%
62616 - SPED Supplies	\$1,944.66	\$31,560.00	(\$29,615.34)	6.16%
62617 - Office Supplies	\$8,597.57	\$30,242.04	(\$21,644.47)	28.43%
62618 - Nurse Supplies	\$8,849.36	\$6,402.00	\$2,447.36	138.23%

62619 - Classroom Supplies	\$35,561.00	\$57,618.00	(\$22,057.00)	61.72%
<b>Total - 62610 - General Supplies</b>	<b>\$184,623.64</b>	<b>\$226,120.00</b>	<b>(\$41,496.36)</b>	<b>81.65%</b>
62640 - Books and Periodicals	\$18,139.00	\$0.00	\$18,139.00	0.00%
<b>62641 - Textbooks</b>				
62641 - Textbooks	\$22,463.74	\$0.00	\$22,463.74	0.00%
62643 - Consumables - Textbooks	\$250,013.67	\$73,978.67	\$176,035.00	337.95%
<b>Total - 62641 - Textbooks</b>	<b>\$272,477.41</b>	<b>\$73,978.67</b>	<b>\$198,498.74</b>	<b>368.32%</b>
62670 - Graduation	\$261.12	\$0.00	\$261.12	0.00%
<b>63110 - Professional - Educational Services</b>				
63110 - Professional - Educational Services	\$1,239.71	\$18,000.00	(\$16,760.29)	6.89%
63111 - Substitute Services	\$215,545.00	\$123,300.00	\$92,245.00	174.81%
63112 - Contracted Services - Data Analysis	\$27,000.00	\$0.00	\$27,000.00	0.00%
63113 - Athletics	\$87,507.10	\$54,999.96	\$32,507.14	159.10%
<b>Total - 63110 - Professional - Educational Services</b>	<b>\$331,291.81</b>	<b>\$196,299.96</b>	<b>\$134,991.85</b>	<b>168.77%</b>
<b>63120 - Other Professional Services</b>				
63120 - Other Professional Services	\$218,917.44	\$0.00	\$218,917.44	0.00%
63121 - Affiliation Fee Training	\$1,110.25	\$75,491.88	(\$74,381.63)	1.47%
63122 - Affiliation Fee - Battle of the Books	\$0.00	\$2,000.04	(\$2,000.04)	0.00%
63123 - Affiliation Fee Inc	\$76,611.43	\$77,491.80	(\$880.37)	98.86%
63124 - Legal Fee	\$0.00	\$12,500.04	(\$12,500.04)	0.00%
63125 - Audit and Tax Services	\$15,894.91	\$10,500.00	\$5,394.91	151.38%
63126 - Management Fee	\$938,224.43	\$960,300.00	(\$22,075.57)	97.70%
63127 - Background/Drug Tests	\$2,815.00	\$1,200.00	\$1,615.00	234.58%
63128 - SPED - Contracted Services	\$286,281.90	\$330,770.04	(\$44,488.14)	86.55%
<b>Total - 63120 - Other Professional Services</b>	<b>\$1,539,855.36</b>	<b>\$1,470,253.80</b>	<b>\$69,601.56</b>	<b>104.73%</b>
<b>63150 - Other Purchased Services</b>				
63151 - State Administrative Fee	\$187,143.26	\$193,729.56	(\$6,586.30)	96.60%
<b>Total - 63150 - Other Purchased Services</b>	<b>\$187,143.26</b>	<b>\$193,729.56</b>	<b>(\$6,586.30)</b>	<b>96.60%</b>
63160 - Purchased Professional and Technical Services	\$3,346.13	\$0.00	\$3,346.13	0.00%
63200 - Technical Services	\$33,932.67	\$0.00	\$33,932.67	0.00%
63210 - Other Technical Services	\$85,864.57	\$101,628.00	(\$15,763.43)	84.49%
63220 - Telecommunications	\$11,772.60	\$15,000.00	(\$3,227.40)	78.48%
<b>63230 - Communications</b>				
63231 - Internet	\$54,364.47	\$0.00	\$54,364.47	0.00%
<b>Total - 63230 - Communications</b>	<b>\$54,364.47</b>	<b>\$0.00</b>	<b>\$54,364.47</b>	<b>0.00%</b>
63240 - Data Communications, Internet, Video, T-lines, web-based pro	\$0.00	\$29,000.04	(\$29,000.04)	0.00%
<b>63310 - Official/Administrative Services</b>				
63311 - Payroll Service Fees	\$53,958.35	\$37,860.00	\$16,098.35	142.52%
<b>Total - 63310 - Official/Administrative Services</b>	<b>\$53,958.35</b>	<b>\$37,860.00</b>	<b>\$16,098.35</b>	<b>142.52%</b>
63330 - Marketing Services	\$1,818.00	\$0.00	\$1,818.00	0.00%
63350 - Postage	\$118.00	\$3,000.00	(\$2,882.00)	3.93%
<b>63610 - Dues and Fees</b>				
63610 - Dues and Fees	\$3,452.26	\$37,800.00	(\$34,347.74)	9.13%
<b>Total - 63610 - Dues and Fees</b>	<b>\$3,452.26</b>	<b>\$37,800.00</b>	<b>(\$34,347.74)</b>	<b>9.13%</b>
<b>63630 - Other Purchased Property Services</b>				
63630 - Other Purchased Property Services	\$1,200.00	\$0.00	\$1,200.00	0.00%
63631 - Alarm Services	\$8,641.00	\$9,999.96	(\$1,358.96)	86.41%
63632 - Fire Services	\$7,277.54	\$9,999.96	(\$2,722.42)	72.78%
<b>Total - 63630 - Other Purchased Property Services</b>	<b>\$17,118.54</b>	<b>\$19,999.92</b>	<b>(\$2,881.38)</b>	<b>85.59%</b>
64100 - Food Service Management	\$302,033.78	\$225,836.04	\$76,197.74	133.74%
64110 - Food Expenditures	\$586.85	\$0.00	\$586.85	0.00%
64250 - Technology Software	\$15,805.50	\$0.00	\$15,805.50	0.00%
64260 - Technology-Related Repairs and Maintenance	\$1,305.90	\$0.00	\$1,305.90	0.00%
<b>64270 - Rentals of Computers and Related Equipment</b>				
64271 - Copier Fees Monthly	\$7,599.52	\$60,000.00	(\$52,400.48)	12.67%
64272 - Copier Fees Overage	\$16,648.41	\$0.00	\$16,648.41	0.00%
<b>Total - 64270 - Rentals of Computers and Related Equipment</b>	<b>\$24,247.93</b>	<b>\$60,000.00</b>	<b>(\$35,752.07)</b>	<b>40.41%</b>
<b>65100 - Janitorial / Custodial Services</b>				
65100 - Janitorial / Custodial Services	\$207,402.31	\$214,916.04	(\$7,513.73)	96.50%
65101 - Janitorial Additional Services	\$188.65	\$0.00	\$188.65	0.00%
<b>Total - 65100 - Janitorial / Custodial Services</b>	<b>\$207,590.96</b>	<b>\$214,916.04</b>	<b>(\$7,325.08)</b>	<b>96.59%</b>
<b>65110 - Non Janitorial Cleaning Services</b>				
65111 - Lawn Care	\$25,319.00	\$17,900.04	\$7,418.96	141.45%
<b>Total - 65110 - Non Janitorial Cleaning Services</b>	<b>\$25,319.00</b>	<b>\$17,900.04</b>	<b>\$7,418.96</b>	<b>141.45%</b>
65200 - Insurance (Other Than Employee Benefits)	\$0.00	\$35,987.88	(\$35,987.88)	0.00%
65210 - Liability Insurance	\$31,280.71	\$16,795.92	\$14,484.79	186.24%
65220 - Property Insurance	\$0.00	\$24,577.44	(\$24,577.44)	0.00%
<b>65310 - Repairs and Maintenance Svcs</b>				
65310 - Repairs and Maintenance Svcs	\$154,521.03	\$99,999.96	\$54,521.07	154.52%
65311 - A/C Repairs and Maintenance	\$32,675.69	\$33,000.00	(\$324.31)	99.02%

<b>Total - 65310 - Repairs and Maintenance Svcs</b>	<b>\$187,196.72</b>	<b>\$132,999.96</b>	<b>\$54,196.76</b>	<b>140.75%</b>
65510 - Electricity	\$180,084.99	\$189,999.96	(\$9,914.97)	94.78%
65540 - Water/Sewage	\$81,918.42	\$82,500.00	(\$581.58)	99.30%
65550 - Garbage / Disposal	\$63,281.80	\$49,500.00	\$13,781.80	127.84%
67900 - Depreciation	\$912,796.07	\$0.00	\$912,796.07	0.00%
<b>Total - Expense</b>	<b>\$14,511,650.39</b>	<b>\$13,959,110.37</b>	<b>\$552,540.02</b>	<b>103.96%</b>
<b>Net Ordinary Income</b>	<b>\$1,609,816.70</b>	<b>\$2,345,631.15</b>	<b>(\$735,814.45)</b>	<b>68.63%</b>
<b>Other Income and Expenses</b>				
<b>Other Expense</b>				
68320 - Interest	\$1,490,498.64	\$2,250,500.04	(\$760,001.40)	66.23%
69900 - Miscellaneous Expenditures	(\$995.50)	\$0.00	(\$995.50)	0.00%
<b>Total - Other Expense</b>	<b>\$1,489,503.14</b>	<b>\$2,250,500.04</b>	<b>(\$760,996.90)</b>	<b>66.19%</b>
<b>Net Other Income</b>	<b>(\$1,489,503.14)</b>	<b>(\$2,250,500.04)</b>	<b>\$760,996.90</b>	<b>66.19%</b>
<b>Net Income</b>	<b>\$120,313.56</b>	<b>\$95,131.11</b>	<b>\$25,182.45</b>	<b>126.47%</b>



**Academica Nevada**  
**STEPHANIE**  
**Budget vs. Actual - Board Setup (Budget Funds)**  
**From Jul 2021 to Jun 2022**

Financial Row	Amount	Budget Amount	Amount Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
40010 - Basic Support per Student	\$6,990,232.13	\$6,881,483.52	\$108,748.61	101.58%
40012 - English Learners	\$27,788.64	\$27,788.52	\$0.12	100.00%
40013 - At-Risk Pupil	\$65,035.80	\$65,034.96	\$0.84	100.00%
40020 - State Special Education Revenue	\$360,305.70	\$419,199.96	(\$58,894.26)	85.95%
42010 - Restricted Grants-in-Aid From the Federal Government Through	\$134,200.27	\$363,739.20	(\$229,538.93)	36.89%
45000 - Miscellaneous	\$0.00	\$19,860.00	(\$19,860.00)	0.00%
<b>Total - Income</b>	<b>\$7,577,562.54</b>	<b>\$7,777,106.16</b>	<b>(\$199,543.62)</b>	<b>97.43%</b>
<b>Gross Profit</b>	<b>\$7,577,562.54</b>	<b>\$7,777,106.16</b>	<b>(\$199,543.62)</b>	<b>97.43%</b>
<b>Expense</b>				
<b>60010 - Salaries of Regular Employees Paid to Teachers</b>				
60010 - Salaries of Regular Employees Paid to Teachers	\$1,704,972.21	\$2,227,971.96	(\$522,999.75)	76.53%
60011 - Bonus - Teachers	\$53,329.04	\$79,351.56	(\$26,022.52)	67.21%
60013 - SPED - Salaries of Regular Employees Paid to Teachers	\$284,811.29	\$411,042.00	(\$126,230.71)	69.29%
60014 - SPED - Bonus - Teachers	\$5,288.94	\$0.00	\$5,288.94	0.00%
<b>Total - 60010 - Salaries of Regular Employees Paid to Teachers</b>	<b>\$2,048,401.48</b>	<b>\$2,718,365.52</b>	<b>(\$669,964.04)</b>	<b>75.35%</b>
<b>60020 - Salaries of Regular Employees Paid to Instructional Aides or</b>				
60020 - Salaries of Regular Employees Paid to Instructional Aides or	\$313,447.79	\$223,560.00	\$89,887.79	140.21%
60021 - Bonus - Instructional Aides	\$4,719.96	\$0.00	\$4,719.96	0.00%
60022 - SPED - Salaries of Regular Employees Paid to Instructional A	\$61,327.54	\$0.00	\$61,327.54	0.00%
60023 - SPED - Bonus - Instructional Aides	\$913.68	\$0.00	\$913.68	0.00%
<b>Total - 60020 - Salaries of Regular Employees Paid to Instructional Aides or</b>	<b>\$380,408.97</b>	<b>\$223,560.00</b>	<b>\$156,848.97</b>	<b>170.16%</b>
<b>60030 - Salaries of Regular Employees Paid to Substitute Teachers (V</b>				
60030 - Salaries of Regular Employees Paid to Substitute Teachers (V	\$481,373.04	\$22,500.00	\$458,873.04	2,139.44%
60031 - Bonus - Long Term Subs	\$15,430.04	\$0.00	\$15,430.04	0.00%
<b>Total - 60030 - Salaries of Regular Employees Paid to Substitute Teachers (V</b>	<b>\$496,803.08</b>	<b>\$22,500.00</b>	<b>\$474,303.08</b>	<b>2,208.01%</b>
<b>60036 - Salaries of Regular Employees Paid to Licensed Administratio</b>				
60036 - Salaries of Regular Employees Paid to Licensed Administratio	\$313,755.51	\$253,815.96	\$59,939.55	123.62%
60037 - Bonus - Licensed Administration	\$9,857.38	\$0.00	\$9,857.38	0.00%
<b>Total - 60036 - Salaries of Regular Employees Paid to Licensed Administratio</b>	<b>\$323,612.89</b>	<b>\$253,815.96</b>	<b>\$69,796.93</b>	<b>127.50%</b>
<b>60041 - Salaries of Regular Employees Paid to Non-licensed Administr</b>				
60041 - Salaries of Regular Employees Paid to Non-licensed Administr	\$256,110.78	\$128,253.72	\$127,857.06	199.69%
60042 - Bonus - Non-licensed Administration	\$11,772.09	\$0.00	\$11,772.09	0.00%
<b>Total - 60041 - Salaries of Regular Employees Paid to Non-licensed Administr</b>	<b>\$267,882.87</b>	<b>\$128,253.72</b>	<b>\$139,629.15</b>	<b>208.87%</b>
<b>60070 - Salaries of Regular Employees Paid to Other Classified / Sup</b>				
60070 - Salaries of Regular Employees Paid to Other Classified / Sup	\$39,958.88	\$30,515.04	\$9,443.84	130.95%
60071 - Bonus - Support Staff	\$660.00	\$0.00	\$660.00	0.00%
<b>Total - 60070 - Salaries of Regular Employees Paid to Other Classified / Sup</b>	<b>\$40,618.88</b>	<b>\$30,515.04</b>	<b>\$10,103.84</b>	<b>133.11%</b>
60415 - Social Security Contributions for Substitute Teachers (Vacan	\$795.17	\$0.00	\$795.17	0.00%
<b>60505 - Retirement Contributions for Teachers</b>				
60505 - Retirement Contributions for Teachers	\$356,208.66	\$662,821.68	(\$306,613.02)	53.74%
60506 - SPED - Retirement Contributions for Teachers	\$71,461.09	\$122,285.04	(\$50,823.95)	58.44%
<b>Total - 60505 - Retirement Contributions for Teachers</b>	<b>\$427,669.75</b>	<b>\$785,106.72</b>	<b>(\$357,436.97)</b>	<b>54.47%</b>
<b>60510 - Retirement Contributions for Instructional Aides or Assistan</b>				
60510 - Retirement Contributions for Instructional Aides or Assistan	\$51,139.98	\$66,509.16	(\$15,369.18)	76.89%
60511 - SPED - Retirement Contributions for Instructional Aides or A	\$13,224.39	\$0.00	\$13,224.39	0.00%
<b>Total - 60510 - Retirement Contributions for Instructional Aides or Assistan</b>	<b>\$64,364.37</b>	<b>\$66,509.16</b>	<b>(\$2,144.79)</b>	<b>96.78%</b>
60515 - Retirement Contributions for Substitute Teachers (Vacant Pos	\$96,560.40	\$6,693.72	\$89,866.68	1,442.55%
60520 - Retirement Contributions for Licensed Administration	\$92,100.52	\$75,510.24	\$16,590.28	121.97%
60525 - Retirement Contributions for Non-licensed Administration	\$52,797.25	\$38,155.44	\$14,641.81	138.37%
60535 - Retirement Contributions for Other Classified / Support Staf	\$6,164.60	\$9,078.24	(\$2,913.64)	67.91%
<b>60605 - Medicare Payments for Teachers</b>				
60605 - Medicare Payments for Teachers	\$23,529.84	\$32,305.56	(\$8,775.72)	72.84%
60606 - SPED - Medicare Payments for Teachers	\$3,229.66	\$5,960.16	(\$2,730.50)	54.19%
<b>Total - 60605 - Medicare Payments for Teachers</b>	<b>\$26,759.50</b>	<b>\$38,265.72</b>	<b>(\$11,506.22)</b>	<b>69.93%</b>
<b>60610 - Medicare Payments for Instructional Aides or Assistants</b>				
60610 - Medicare Payments for Instructional Aides or Assistants	\$4,312.49	\$3,241.68	\$1,070.81	133.03%
60611 - SPED - Medicare Payments for Instructional Aides or Assistan	\$788.62	\$0.00	\$788.62	0.00%
<b>Total - 60610 - Medicare Payments for Instructional Aides or Assistants</b>	<b>\$5,101.11</b>	<b>\$3,241.68</b>	<b>\$1,859.43</b>	<b>157.36%</b>
60615 - Medicare Payments for Substitute Teachers (Vacant Positions)	\$7,457.45	\$326.28	\$7,131.17	2,285.60%
60620 - Medicare Payments for Licensed Administration	\$4,339.76	\$3,680.28	\$659.48	117.92%

60625 - Medicare Payments for Non-licensed Administration	\$4,309.11	\$1,859.64	\$2,449.47	231.72%
60635 - Medicare Payments for Other Classified / Support Staff	\$560.06	\$442.44	\$117.62	126.58%
<b>60705 - Unemployment Compensation for Teachers</b>				
60705 - Unemployment Compensation for Teachers	\$21,447.55	\$85,518.00	(\$64,070.45)	25.08%
60706 - SPED - Unemployment Compensation for Teachers	\$3,865.03	\$13,153.32	(\$9,288.29)	29.38%
<b>Total - 60705 - Unemployment Compensation for Teachers</b>	<b>\$25,312.58</b>	<b>\$98,671.32</b>	<b>(\$73,358.74)</b>	<b>25.65%</b>
<b>60710 - Unemployment Compensation for Instructional Aides or Assista</b>				
60710 - Unemployment Compensation for Instructional Aides or Assista	\$6,433.88	\$8,495.28	(\$2,061.40)	75.73%
60711 - SPED - Unemployment Compensation for Instructional Aides or	\$1,130.30	\$2,466.24	(\$1,335.94)	45.83%
<b>Total - 60710 - Unemployment Compensation for Instructional Aides or Assista</b>	<b>\$7,564.18</b>	<b>\$10,961.52</b>	<b>(\$3,397.34)</b>	<b>69.01%</b>
60715 - Unemployment Compensation for Substitute Teachers (Vacant Po	\$7,430.23	\$0.00	\$7,430.23	0.00%
60720 - Unemployment Compensation for Licensed Administration	\$1,759.86	\$9,645.00	(\$7,885.14)	18.25%
60725 - Unemployment Compensation for Non-licensed Administration	\$2,577.86	\$4,873.68	(\$2,295.82)	52.89%
60735 - Unemployment Compensation for Other Classified / Support Sta	\$834.47	\$1,159.56	(\$325.09)	71.96%
<b>60801 - Workers' Compensation</b>				
60801 - Workers' Compensation	\$0.00	\$5,089.08	(\$5,089.08)	0.00%
<b>Total - 60801 - Workers' Compensation</b>	<b>\$0.00</b>	<b>\$5,089.08</b>	<b>(\$5,089.08)</b>	<b>0.00%</b>
<b>60805 - Workers' Compensation for Teachers</b>				
60805 - Workers' Compensation for Teachers	\$10,293.26	\$17,823.72	(\$7,530.46)	57.75%
60806 - SPED - Workers' Compensation for Teachers	\$0.00	\$3,288.36	(\$3,288.36)	0.00%
<b>Total - 60805 - Workers' Compensation for Teachers</b>	<b>\$10,293.26</b>	<b>\$21,112.08</b>	<b>(\$10,818.82)</b>	<b>48.76%</b>
60815 - Workers' Compensation for Substitute Teachers (Vacant Positi	\$0.00	\$180.00	(\$180.00)	0.00%
<b>60905 - Health Benefits for Teachers</b>				
60905 - Health Benefits for Teachers	\$198,380.04	\$266,242.68	(\$67,862.64)	74.51%
60906 - SPED - Health Benefits for Teachers	\$39,897.22	\$49,119.48	(\$9,222.26)	81.22%
<b>Total - 60905 - Health Benefits for Teachers</b>	<b>\$238,277.26</b>	<b>\$315,362.16</b>	<b>(\$77,084.90)</b>	<b>75.56%</b>
<b>60910 - Health Benefits for Instructional Aides or Assistants</b>				
60910 - Health Benefits for Instructional Aides or Assistants	\$21,117.04	\$26,715.48	(\$5,598.44)	79.04%
<b>Total - 60910 - Health Benefits for Instructional Aides or Assistants</b>	<b>\$21,117.04</b>	<b>\$26,715.48</b>	<b>(\$5,598.44)</b>	<b>79.04%</b>
60915 - Health Benefits for Substitute Teachers (Vacant Positions)	\$36,296.54	\$2,688.72	\$33,607.82	1,349.96%
60920 - Health Benefits for Licensed Administration	\$35,359.74	\$30,330.96	\$5,028.78	116.58%
60925 - Health Benefits for Non-licensed Administration	\$26,108.09	\$15,326.28	\$10,781.81	170.35%
60935 - Health Benefits for Other Classified / Support Staff	\$0.00	\$3,646.56	(\$3,646.56)	0.00%
61251 - Tuition Reimbursement for Teachers	\$4,050.00	\$8,000.04	(\$3,950.04)	50.62%
61331 - Training and Development Services - Teachers (Instructional	\$1,440.00	\$0.00	\$1,440.00	0.00%
61584 - Travel - Licensed Administrative Personnel	\$186.45	\$2,499.96	(\$2,313.51)	7.46%
<b>62480 - Supplies/Equipment - Non-tech Furniture and Fixtures</b>				
62481 - Consumables - Furniture and Fixtures	\$0.00	\$34,528.00	(\$34,528.00)	0.00%
<b>Total - 62480 - Supplies/Equipment - Non-tech Furniture and Fixtures</b>	<b>\$0.00</b>	<b>\$34,528.00</b>	<b>(\$34,528.00)</b>	<b>0.00%</b>
<b>62550 - Supplies - Technology - Software</b>				
62551 - Consumables - Software	\$6,852.50	\$12,948.00	(\$6,095.50)	52.92%
62553 - Infinite Campus	\$2,683.21	\$4,492.00	(\$1,808.79)	59.73%
<b>Total - 62550 - Supplies - Technology - Software</b>	<b>\$9,535.71</b>	<b>\$17,440.00</b>	<b>(\$7,904.29)</b>	<b>54.68%</b>
<b>62560 - Supplies Technology-Related</b>				
62560 - Supplies Technology-Related	\$91,913.36	\$0.00	\$91,913.36	0.00%
62561 - Consumables - Computers	\$0.00	\$34,528.00	(\$34,528.00)	0.00%
<b>Total - 62560 - Supplies Technology-Related</b>	<b>\$91,913.36</b>	<b>\$34,528.00</b>	<b>\$57,385.36</b>	<b>266.20%</b>
<b>62610 - General Supplies</b>				
62610 - General Supplies	\$6,781.29	\$0.00	\$6,781.29	0.00%
62611 - Copier Supplies	\$0.00	\$3,984.00	(\$3,984.00)	0.00%
62612 - Custodial Supplies	\$19,477.05	\$29,880.00	(\$10,402.95)	65.18%
62613 - Consumables - Supplies	\$9,086.92	\$12,948.00	(\$3,861.08)	70.18%
62616 - SPED Supplies	\$13,634.90	\$15,720.00	(\$2,085.10)	86.74%
62617 - Office Supplies	\$35,691.35	\$15,447.96	\$20,243.39	231.04%
62618 - Nurse Supplies	\$4,965.05	\$2,988.00	\$1,977.05	166.17%
62619 - Classroom Supplies	\$81,311.72	\$26,892.00	\$54,419.72	302.36%
<b>Total - 62610 - General Supplies</b>	<b>\$170,948.28</b>	<b>\$107,859.96</b>	<b>\$63,088.32</b>	<b>158.49%</b>
<b>62641 - Textbooks</b>				
62642 - SPED Textbooks	\$1,499.38	\$0.00	\$1,499.38	0.00%
62643 - Consumables - Textbooks	\$170,645.80	\$34,528.00	\$136,117.80	494.22%
<b>Total - 62641 - Textbooks</b>	<b>\$172,145.18</b>	<b>\$34,528.00</b>	<b>\$137,617.18</b>	<b>498.57%</b>
<b>63110 - Professional - Educational Services</b>				
63110 - Professional - Educational Services	\$578.05	\$12,000.00	(\$11,421.95)	4.82%
63111 - Substitute Services	\$146,590.00	\$57,525.00	\$89,065.00	254.83%
63112 - Contracted Services - Data Analysis	\$18,000.00	\$0.00	\$18,000.00	0.00%
63113 - Athletics	\$0.00	\$999.96	(\$999.96)	0.00%
<b>Total - 63110 - Professional - Educational Services</b>	<b>\$165,168.05</b>	<b>\$70,524.96</b>	<b>\$94,643.09</b>	<b>234.20%</b>
<b>63120 - Other Professional Services</b>				
63120 - Other Professional Services	\$28,445.12	\$0.00	\$28,445.12	0.00%
63121 - Affiliation Fee Training	\$14,215.40	\$34,305.12	(\$20,089.72)	41.44%
63122 - Affiliation Fee - Battle of the Books	\$0.00	\$2,000.04	(\$2,000.04)	0.00%
63123 - Affiliation Fee Inc	\$34,165.26	\$36,305.16	(\$2,139.90)	94.11%

63124 - Legal Fee	\$0.00	\$5,499.96	(\$5,499.96)	0.00%
63125 - Audit and Tax Services	\$7,260.72	\$9,500.04	(\$2,239.32)	76.43%
63126 - Management Fee	\$434,985.48	\$448,200.00	(\$13,214.52)	97.05%
63127 - Background/Drug Tests	\$1,643.00	\$600.00	\$1,043.00	273.83%
63128 - SPED - Contracted Services	\$285,979.65	\$224,100.00	\$61,879.65	127.61%
<b>Total - 63120 - Other Professional Services</b>	<b>\$806,694.63</b>	<b>\$760,510.32</b>	<b>\$46,184.31</b>	<b>106.07%</b>
<b>63150 - Other Purchased Services</b>				
63151 - State Administrative Fee	\$87,345.23	\$90,762.96	(\$3,417.73)	96.23%
<b>Total - 63150 - Other Purchased Services</b>	<b>\$87,345.23</b>	<b>\$90,762.96</b>	<b>(\$3,417.73)</b>	<b>96.23%</b>
63160 - Purchased Professional and Technical Services	\$507.50	\$0.00	\$507.50	0.00%
63200 - Technical Services	\$534.67	\$0.00	\$534.67	0.00%
63210 - Other Technical Services	\$37,255.96	\$49,832.04	(\$12,576.08)	74.76%
63220 - Telecommunications	\$2,547.66	\$8,000.04	(\$5,452.38)	31.85%
<b>63230 - Communications</b>				
63231 - Internet	\$5,184.46	\$0.00	\$5,184.46	0.00%
<b>Total - 63230 - Communications</b>	<b>\$5,184.46</b>	<b>\$0.00</b>	<b>\$5,184.46</b>	<b>0.00%</b>
63240 - Data Communications, Internet, Video, T-lines, web-based pro	\$0.00	\$12,999.96	(\$12,999.96)	0.00%
<b>63310 - Official/Administrative Services</b>				
63311 - Payroll Service Fees	\$23,245.70	\$19,860.00	\$3,385.70	117.05%
<b>Total - 63310 - Official/Administrative Services</b>	<b>\$23,245.70</b>	<b>\$19,860.00</b>	<b>\$3,385.70</b>	<b>117.05%</b>
63320 - Advertising	\$1,126.92	\$0.00	\$1,126.92	0.00%
63350 - Postage	\$0.00	\$1,250.04	(\$1,250.04)	0.00%
<b>63610 - Dues and Fees</b>				
63610 - Dues and Fees	\$12,254.50	\$14,499.96	(\$2,245.46)	84.51%
<b>Total - 63610 - Dues and Fees</b>	<b>\$12,254.50</b>	<b>\$14,499.96</b>	<b>(\$2,245.46)</b>	<b>84.51%</b>
<b>63630 - Other Purchased Property Services</b>				
63630 - Other Purchased Property Services	\$525.00	\$0.00	\$525.00	0.00%
63631 - Alarm Services	\$1,450.00	\$3,999.96	(\$2,549.96)	36.25%
63632 - Fire Services	\$3,340.00	\$3,999.96	(\$659.96)	83.50%
<b>Total - 63630 - Other Purchased Property Services</b>	<b>\$5,315.00</b>	<b>\$7,999.92</b>	<b>(\$2,684.92)</b>	<b>66.44%</b>
64100 - Food Service Management	\$114,354.27	\$185,449.20	(\$71,094.93)	61.66%
64110 - Food Expenditures	\$30.00	\$0.00	\$30.00	0.00%
64260 - Technology-Related Repairs and Maintenance	\$154.99	\$0.00	\$154.99	0.00%
<b>64270 - Rentals of Computers and Related Equipment</b>				
64271 - Copier Fees Monthly	\$3,490.00	\$30,000.00	(\$26,510.00)	11.63%
64272 - Copier Fees Overage	\$9,138.40	\$0.00	\$9,138.40	0.00%
<b>Total - 64270 - Rentals of Computers and Related Equipment</b>	<b>\$12,628.40</b>	<b>\$30,000.00</b>	<b>(\$17,371.60)</b>	<b>42.09%</b>
<b>65100 - Janitorial / Custodial Services</b>				
65100 - Janitorial / Custodial Services	\$74,035.56	\$80,210.04	(\$6,174.48)	92.30%
<b>Total - 65100 - Janitorial / Custodial Services</b>	<b>\$74,035.56</b>	<b>\$80,210.04</b>	<b>(\$6,174.48)</b>	<b>92.30%</b>
<b>65110 - Non Janitorial Cleaning Services</b>				
65111 - Lawn Care	\$7,800.00	\$11,900.04	(\$4,100.04)	65.55%
<b>Total - 65110 - Non Janitorial Cleaning Services</b>	<b>\$7,800.00</b>	<b>\$11,900.04</b>	<b>(\$4,100.04)</b>	<b>65.55%</b>
65200 - Insurance (Other Than Employee Benefits)	\$0.00	\$18,593.76	(\$18,593.76)	0.00%
65210 - Liability Insurance	\$11,881.57	\$7,939.56	\$3,942.01	149.65%
65220 - Property Insurance	\$0.00	\$11,618.04	(\$11,618.04)	0.00%
<b>65310 - Repairs and Maintenance Svcs</b>				
65310 - Repairs and Maintenance Svcs	\$65,604.28	\$39,000.00	\$26,604.28	168.22%
65311 - A/C Repairs and Maintenance	\$7,548.00	\$18,000.00	(\$10,452.00)	41.93%
<b>Total - 65310 - Repairs and Maintenance Svcs</b>	<b>\$73,152.28</b>	<b>\$57,000.00</b>	<b>\$16,152.28</b>	<b>128.34%</b>
65510 - Electricity	\$59,422.83	\$69,000.00	(\$9,577.17)	86.12%
65540 - Water/Sewage	\$12,820.71	\$21,499.92	(\$8,679.21)	59.63%
65550 - Garbage / Disposal	\$19,013.26	\$17,250.00	\$1,763.26	110.22%
67900 - Depreciation	\$271,718.19	\$0.00	\$271,718.19	0.00%
<b>Total - Expense</b>	<b>\$7,014,049.65</b>	<b>\$6,737,726.92</b>	<b>\$276,322.73</b>	<b>104.10%</b>
<b>Net Ordinary Income</b>	<b>\$563,512.89</b>	<b>\$1,039,379.24</b>	<b>(\$475,866.35)</b>	<b>54.22%</b>
<b>Other Income and Expenses</b>				
<b>Other Expense</b>				
68320 - Interest	\$577,731.24	\$884,600.04	(\$306,868.80)	65.31%
69900 - Miscellaneous Expenditures	\$22,885.18	\$0.00	\$22,885.18	0.00%
<b>Total - Other Expense</b>	<b>\$600,616.42</b>	<b>\$884,600.04</b>	<b>(\$283,983.62)</b>	<b>67.90%</b>
<b>Net Other Income</b>	<b>(\$600,616.42)</b>	<b>(\$884,600.04)</b>	<b>\$283,983.62</b>	<b>67.90%</b>
<b>Net Income</b>	<b>(\$37,103.53)</b>	<b>\$154,779.20</b>	<b>(\$191,882.73)</b>	<b>-23.97%</b>

**Academica Nevada**  
**ALIANTE**  
**Budget vs. Actual - Board Setup (Budget Funds)**  
**From Jul 2021 to Jun 2022**

Financial Row	Amount	Budget Amount	Amount Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
40010 - Basic Support per Student	\$8,085,087.75	\$7,959,306.24	\$125,781.51	101.58%
40012 - English Learners	\$44,134.80	\$44,134.80	\$0.00	100.00%
40013 - At-Risk Pupil	\$45,525.00	\$45,524.40	\$0.60	100.00%
40020 - State Special Education Revenue	\$390,560.39	\$454,400.04	(\$63,839.65)	85.95%
42010 - Restricted Grants-in-Aid From the Federal Government Through	\$145,853.79	\$317,954.16	(\$172,100.37)	45.87%
45000 - Miscellaneous	\$0.00	\$22,140.00	(\$22,140.00)	0.00%
<b>Total - Income</b>	<b>\$8,711,161.73</b>	<b>\$8,843,459.64</b>	<b>(\$132,297.91)</b>	<b>98.50%</b>
<b>Gross Profit</b>	<b>\$8,711,161.73</b>	<b>\$8,843,459.64</b>	<b>(\$132,297.91)</b>	<b>98.50%</b>
<b>Expense</b>				
<b>60010 - Salaries of Regular Employees Paid to Teachers</b>				
60010 - Salaries of Regular Employees Paid to Teachers	\$1,958,387.54	\$2,495,211.48	(\$536,823.94)	78.49%
60011 - Bonus - Teachers	\$45,409.53	\$88,871.52	(\$43,461.99)	51.10%
60013 - SPED - Salaries of Regular Employees Paid to Teachers	\$223,319.31	\$354,385.32	(\$131,066.01)	63.02%
60014 - SPED - Bonus - Teachers	\$5,986.06	\$0.00	\$5,986.06	0.00%
<b>Total - 60010 - Salaries of Regular Employees Paid to Teachers</b>	<b>\$2,233,102.44</b>	<b>\$2,938,468.32</b>	<b>(\$705,365.88)</b>	<b>76.00%</b>
<b>60020 - Salaries of Regular Employees Paid to Instructional Aides or</b>				
60020 - Salaries of Regular Employees Paid to Instructional Aides or	\$382,632.83	\$252,720.00	\$129,912.83	151.41%
60021 - Bonus - Instructional Aides	\$8,933.64	\$0.00	\$8,933.64	0.00%
60022 - SPED - Salaries of Regular Employees Paid to Instructional A	\$34,948.61	\$0.00	\$34,948.61	0.00%
60023 - SPED - Bonus - Instructional Aides	\$583.68	\$0.00	\$583.68	0.00%
<b>Total - 60020 - Salaries of Regular Employees Paid to Instructional Aides or</b>	<b>\$427,098.76</b>	<b>\$252,720.00</b>	<b>\$174,378.76</b>	<b>169.00%</b>
<b>60030 - Salaries of Regular Employees Paid to Substitute Teachers (V</b>				
60030 - Salaries of Regular Employees Paid to Substitute Teachers (V	\$499,056.61	\$0.00	\$499,056.61	0.00%
60031 - Bonus - Long Term Subs	\$10,922.72	\$0.00	\$10,922.72	0.00%
<b>Total - 60030 - Salaries of Regular Employees Paid to Substitute Teachers (V</b>	<b>\$509,979.33</b>	<b>\$0.00</b>	<b>\$509,979.33</b>	<b>0.00%</b>
<b>60036 - Salaries of Regular Employees Paid to Licensed Administratio</b>				
60036 - Salaries of Regular Employees Paid to Licensed Administratio	\$323,624.97	\$246,585.00	\$77,039.97	131.24%
60037 - Bonus - Licensed Administration	\$9,434.20	\$0.00	\$9,434.20	0.00%
<b>Total - 60036 - Salaries of Regular Employees Paid to Licensed Administratio</b>	<b>\$333,059.17</b>	<b>\$246,585.00</b>	<b>\$86,474.17</b>	<b>135.07%</b>
<b>60041 - Salaries of Regular Employees Paid to Non-licensed Administr</b>				
60041 - Salaries of Regular Employees Paid to Non-licensed Administr	\$247,047.80	\$126,964.80	\$120,083.00	194.58%
60042 - Bonus - Non-licensed Administration	\$5,584.22	\$0.00	\$5,584.22	0.00%
<b>Total - 60041 - Salaries of Regular Employees Paid to Non-licensed Administr</b>	<b>\$252,632.02</b>	<b>\$126,964.80</b>	<b>\$125,667.22</b>	<b>198.98%</b>
<b>60070 - Salaries of Regular Employees Paid to Other Classified / Sup</b>				
60070 - Salaries of Regular Employees Paid to Other Classified / Sup	\$0.00	\$51,840.00	(\$51,840.00)	0.00%
<b>Total - 60070 - Salaries of Regular Employees Paid to Other Classified / Sup</b>	<b>\$0.00</b>	<b>\$51,840.00</b>	<b>(\$51,840.00)</b>	<b>0.00%</b>
<b>60410 - Social Security Contributions for Instructional Aides or Ass</b>				
60410 - Social Security Contributions for Instructional Aides or Ass	\$310.90	\$0.00	\$310.90	0.00%
<b>Total - 60410 - Social Security Contributions for Instructional Aides or Ass</b>	<b>\$310.90</b>	<b>\$0.00</b>	<b>\$310.90</b>	<b>0.00%</b>
60415 - Social Security Contributions for Substitute Teachers (Vacan	\$928.92	\$0.00	\$928.92	0.00%
<b>60505 - Retirement Contributions for Teachers</b>				
60505 - Retirement Contributions for Teachers	\$368,956.42	\$742,325.40	(\$373,368.98)	49.70%
60506 - SPED - Retirement Contributions for Teachers	\$46,359.37	\$105,429.60	(\$59,070.23)	43.97%
<b>Total - 60505 - Retirement Contributions for Teachers</b>	<b>\$415,315.79</b>	<b>\$847,755.00</b>	<b>(\$432,439.21)</b>	<b>48.99%</b>
<b>60510 - Retirement Contributions for Instructional Aides or Assistan</b>				
60510 - Retirement Contributions for Instructional Aides or Assistan	\$69,312.80	\$75,184.20	(\$5,871.40)	92.19%
60511 - SPED - Retirement Contributions for Instructional Aides or A	\$5,407.00	\$0.00	\$5,407.00	0.00%
<b>Total - 60510 - Retirement Contributions for Instructional Aides or Assistan</b>	<b>\$74,719.80</b>	<b>\$75,184.20</b>	<b>(\$464.40)</b>	<b>99.38%</b>
60515 - Retirement Contributions for Substitute Teachers (Vacant Pos	\$73,957.89	\$0.00	\$73,957.89	0.00%
60520 - Retirement Contributions for Licensed Administration	\$84,128.74	\$73,359.00	\$10,769.74	114.68%
60525 - Retirement Contributions for Non-licensed Administration	\$55,959.21	\$37,772.04	\$18,187.17	148.15%
60535 - Retirement Contributions for Other Classified / Support Staf	\$0.00	\$15,422.40	(\$15,422.40)	0.00%
<b>60605 - Medicare Payments for Teachers</b>				
60605 - Medicare Payments for Teachers	\$25,012.05	\$36,180.60	(\$11,168.55)	69.13%
60606 - SPED - Medicare Payments for Teachers	\$3,551.27	\$5,138.64	(\$1,587.37)	69.11%
<b>Total - 60605 - Medicare Payments for Teachers</b>	<b>\$28,563.32</b>	<b>\$41,319.24</b>	<b>(\$12,755.92)</b>	<b>69.13%</b>
<b>60610 - Medicare Payments for Instructional Aides or Assistants</b>				
60610 - Medicare Payments for Instructional Aides or Assistants	\$5,563.21	\$3,664.44	\$1,898.77	151.82%

60611 - SPED - Medicare Payments for Instructional Aides or Assistan	\$480.17	\$0.00	\$480.17	0.00%
<b>Total - 60610 - Medicare Payments for Instructional Aides or Assistants</b>	<b>\$6,043.38</b>	<b>\$3,664.44</b>	<b>\$2,378.94</b>	<b>164.92%</b>
60615 - Medicare Payments for Substitute Teachers (Vacant Positions)	\$7,383.11	\$0.00	\$7,383.11	0.00%
60620 - Medicare Payments for Licensed Administration	\$4,831.30	\$3,575.52	\$1,255.78	135.12%
60625 - Medicare Payments for Non-licensed Administration	\$3,836.12	\$1,841.04	\$1,995.08	208.37%
60635 - Medicare Payments for Other Classified / Support Staff	\$0.00	\$751.68	(\$751.68)	0.00%
<b>60705 - Unemployment Compensation for Teachers</b>				
60705 - Unemployment Compensation for Teachers	\$22,898.17	\$94,818.12	(\$71,919.95)	24.15%
60706 - SPED - Unemployment Compensation for Teachers	\$3,564.93	\$11,340.36	(\$7,775.43)	31.44%
<b>Total - 60705 - Unemployment Compensation for Teachers</b>	<b>\$26,463.10</b>	<b>\$106,158.48</b>	<b>(\$79,695.38)</b>	<b>24.93%</b>
<b>60710 - Unemployment Compensation for Instructional Aides or Assista</b>				
60710 - Unemployment Compensation for Instructional Aides or Assista	\$8,262.15	\$9,603.36	(\$1,341.21)	86.03%
60711 - SPED - Unemployment Compensation for Instructional Aides or	\$700.64	\$2,126.28	(\$1,425.64)	32.95%
<b>Total - 60710 - Unemployment Compensation for Instructional Aides or Assis</b>	<b>\$8,962.79</b>	<b>\$11,729.64</b>	<b>(\$2,766.85)</b>	<b>76.41%</b>
60715 - Unemployment Compensation for Substitute Teachers (Vacant Po	\$9,106.44	\$0.00	\$9,106.44	0.00%
60720 - Unemployment Compensation for Licensed Administration	\$2,258.41	\$9,370.20	(\$7,111.79)	24.10%
60725 - Unemployment Compensation for Non-licensed Administration	\$3,305.83	\$4,824.60	(\$1,518.77)	68.52%
60735 - Unemployment Compensation for Other Classified / Support Sta	\$0.00	\$1,969.92	(\$1,969.92)	0.00%
<b>60805 - Workers' Compensation for Teachers</b>				
60805 - Workers' Compensation for Teachers	\$18,667.32	\$19,961.64	(\$1,294.32)	93.52%
60806 - SPED - Workers' Compensation for Teachers	\$0.00	\$2,835.12	(\$2,835.12)	0.00%
<b>Total - 60805 - Workers' Compensation for Teachers</b>	<b>\$18,667.32</b>	<b>\$22,796.76</b>	<b>(\$4,129.44)</b>	<b>81.89%</b>
<b>60810 - Workers' Compensation for Instructional Aides or Assistants</b>				
60810 - Workers' Compensation for Instructional Aides or Assistants	\$0.00	\$2,021.76	(\$2,021.76)	0.00%
<b>Total - 60810 - Workers' Compensation for Instructional Aides or Assistants</b>	<b>\$0.00</b>	<b>\$2,021.76</b>	<b>(\$2,021.76)</b>	<b>0.00%</b>
60820 - Workers' Compensation for Licensed Administration	\$0.00	\$1,972.68	(\$1,972.68)	0.00%
60825 - Workers' Compensation for Non-licensed Administration	\$0.00	\$1,015.68	(\$1,015.68)	0.00%
60835 - Workers' Compensation for Other Classified / Support Staff	\$0.00	\$414.72	(\$414.72)	0.00%
<b>60905 - Health Benefits for Teachers</b>				
60905 - Health Benefits for Teachers	\$184,688.29	\$298,177.80	(\$113,489.51)	61.94%
60906 - SPED - Health Benefits for Teachers	\$16,743.87	\$42,349.08	(\$25,605.21)	39.54%
<b>Total - 60905 - Health Benefits for Teachers</b>	<b>\$201,432.16</b>	<b>\$340,526.88</b>	<b>(\$139,094.72)</b>	<b>59.15%</b>
<b>60910 - Health Benefits for Instructional Aides or Assistants</b>				
60910 - Health Benefits for Instructional Aides or Assistants	\$9,766.41	\$30,200.04	(\$20,433.63)	32.34%
<b>Total - 60910 - Health Benefits for Instructional Aides or Assistants</b>	<b>\$9,766.41</b>	<b>\$30,200.04</b>	<b>(\$20,433.63)</b>	<b>32.34%</b>
60915 - Health Benefits for Substitute Teachers (Vacant Positions)	\$48,371.42	\$0.00	\$48,371.42	0.00%
60920 - Health Benefits for Licensed Administration	\$24,867.68	\$29,466.96	(\$4,599.28)	84.39%
60925 - Health Benefits for Non-licensed Administration	\$17,753.84	\$15,172.32	\$2,581.52	117.01%
60935 - Health Benefits for Other Classified / Support Staff	\$0.00	\$6,194.88	(\$6,194.88)	0.00%
61251 - Tuition Reimbursement for Teachers	\$5,100.00	\$8,000.04	(\$2,900.04)	63.75%
61331 - Training and Development Services - Teachers (Instructional	\$200.00	\$0.00	\$200.00	0.00%
61584 - Travel - Licensed Administrative Personnel	\$186.45	\$5,000.04	(\$4,813.59)	3.73%
<b>62480 - Supplies/Equipment - Non-tech Furniture and Fixtures</b>				
62480 - Supplies/Equipment - Non-tech Furniture and Fixtures	\$235.60	\$0.00	\$235.60	0.00%
62481 - Consumables - Furniture and Fixtures	\$40,801.13	\$39,936.00	\$865.13	102.17%
<b>Total - 62480 - Supplies/Equipment - Non-tech Furniture and Fixtures</b>	<b>\$41,036.73</b>	<b>\$39,936.00</b>	<b>\$1,100.73</b>	<b>102.76%</b>
<b>62550 - Supplies - Technology - Software</b>				
62550 - Supplies - Technology - Software	\$120.00	\$0.00	\$120.00	0.00%
62551 - Consumables - Software	\$14,821.50	\$14,976.00	(\$154.50)	98.97%
62553 - Infinite Campus	\$3,002.00	\$4,804.00	(\$1,802.00)	62.49%
<b>Total - 62550 - Supplies - Technology - Software</b>	<b>\$17,943.50</b>	<b>\$19,780.00</b>	<b>(\$1,836.50)</b>	<b>90.72%</b>
<b>62560 - Supplies Technology-Related</b>				
62560 - Supplies Technology-Related	\$6,700.18	\$0.00	\$6,700.18	0.00%
62561 - Consumables - Computers	\$0.00	\$39,936.00	(\$39,936.00)	0.00%
<b>Total - 62560 - Supplies Technology-Related</b>	<b>\$6,700.18</b>	<b>\$39,936.00</b>	<b>(\$33,235.82)</b>	<b>16.78%</b>
<b>62610 - General Supplies</b>				
62610 - General Supplies	\$9,369.82	\$0.00	\$9,369.82	0.00%
62611 - Copier Supplies	\$658.98	\$4,608.00	(\$3,949.02)	14.30%
62612 - Custodial Supplies	\$14,432.64	\$34,560.00	(\$20,127.36)	41.76%
62613 - Consumables - Supplies	\$10,307.83	\$14,976.00	(\$4,668.17)	68.83%
62614 - Assessment and Testing Materials	\$673.25	\$0.00	\$673.25	0.00%
62615 - SPED Assessment and Testing Materials	\$3,449.64	\$0.00	\$3,449.64	0.00%
62616 - SPED Supplies	\$0.00	\$17,040.00	(\$17,040.00)	0.00%
62617 - Office Supplies	\$2,645.01	\$17,475.96	(\$14,830.95)	15.14%
62618 - Nurse Supplies	\$1,467.56	\$3,456.00	(\$1,988.44)	42.46%
62619 - Classroom Supplies	\$6,157.72	\$31,104.00	(\$24,946.28)	19.80%
<b>Total - 62610 - General Supplies</b>	<b>\$49,162.45</b>	<b>\$123,219.96</b>	<b>(\$74,057.51)</b>	<b>39.90%</b>
62640 - Books and Periodicals	\$428.73	\$0.00	\$428.73	0.00%
<b>62641 - Textbooks</b>				
62641 - Textbooks	\$448.11	\$0.00	\$448.11	0.00%

62643 - Consumables - Textbooks	\$82,854.99	\$39,936.00	\$42,918.99	207.47%
<b>Total - 62641 - Textbooks</b>	<b>\$83,303.10</b>	<b>\$39,936.00</b>	<b>\$43,367.10</b>	<b>208.59%</b>
<b>63110 - Professional - Educational Services</b>				
63110 - Professional - Educational Services	\$669.15	\$12,000.00	(\$11,330.85)	5.58%
63111 - Substitute Services	\$72,027.00	\$92,400.00	(\$20,373.00)	77.95%
63112 - Contracted Services - Data Analysis	\$18,000.00	\$0.00	\$18,000.00	0.00%
63113 - Athletics	\$200.48	\$999.96	(\$799.48)	20.05%
<b>Total - 63110 - Professional - Educational Services</b>	<b>\$90,896.63</b>	<b>\$105,399.96</b>	<b>(\$14,503.33)</b>	<b>86.24%</b>
<b>63120 - Other Professional Services</b>				
63120 - Other Professional Services	\$92,551.88	\$0.00	\$92,551.88	0.00%
63121 - Affiliation Fee Training	\$7,738.99	\$39,903.00	(\$32,164.01)	19.39%
63122 - Affiliation Fee - Battle of the Books	\$0.00	\$2,000.04	(\$2,000.04)	0.00%
63123 - Affiliation Fee Inc	\$38,053.95	\$41,903.04	(\$3,849.09)	90.81%
63124 - Legal Fee	\$0.00	\$5,499.96	(\$5,499.96)	0.00%
63125 - Audit and Tax Services	\$8,405.25	\$9,500.04	(\$1,094.79)	88.48%
63126 - Management Fee	\$503,461.03	\$518,400.00	(\$14,938.97)	97.12%
63127 - Background/Drug Tests	\$1,675.00	\$600.00	\$1,075.00	279.17%
63128 - SPED - Contracted Services	\$318,583.21	\$316,800.00	\$1,783.21	100.56%
<b>Total - 63120 - Other Professional Services</b>	<b>\$970,469.31</b>	<b>\$934,606.08</b>	<b>\$35,863.23</b>	<b>103.84%</b>
<b>63150 - Other Purchased Services</b>				
63151 - State Administrative Fee	\$101,025.80	\$104,757.48	(\$3,731.68)	96.44%
<b>Total - 63150 - Other Purchased Services</b>	<b>\$101,025.80</b>	<b>\$104,757.48</b>	<b>(\$3,731.68)</b>	<b>96.44%</b>
63160 - Purchased Professional and Technical Services	\$587.50	\$0.00	\$587.50	0.00%
63200 - Technical Services	\$246.00	\$0.00	\$246.00	0.00%
63210 - Other Technical Services	\$53,427.52	\$56,384.04	(\$2,956.52)	94.76%
63220 - Telecommunications	\$3,959.55	\$10,100.04	(\$6,140.49)	39.20%
<b>63230 - Communications</b>				
63230 - Communications	\$4,577.00	\$0.00	\$4,577.00	0.00%
63231 - Internet	\$10,733.26	\$0.00	\$10,733.26	0.00%
<b>Total - 63230 - Communications</b>	<b>\$15,310.26</b>	<b>\$0.00</b>	<b>\$15,310.26</b>	<b>0.00%</b>
63240 - Data Communications, Internet, Video, T-lines, web-based pro	\$0.00	\$12,999.96	(\$12,999.96)	0.00%
<b>63310 - Official/Administrative Services</b>				
63311 - Payroll Service Fees	\$31,674.65	\$22,140.00	\$9,534.65	143.07%
<b>Total - 63310 - Official/Administrative Services</b>	<b>\$31,674.65</b>	<b>\$22,140.00</b>	<b>\$9,534.65</b>	<b>143.07%</b>
63320 - Advertising	\$42.85	\$0.00	\$42.85	0.00%
63350 - Postage	\$0.00	\$999.96	(\$999.96)	0.00%
<b>63610 - Dues and Fees</b>				
63610 - Dues and Fees	\$13,352.51	\$15,000.00	(\$1,647.49)	89.02%
<b>Total - 63610 - Dues and Fees</b>	<b>\$13,352.51</b>	<b>\$15,000.00</b>	<b>(\$1,647.49)</b>	<b>89.02%</b>
<b>63630 - Other Purchased Property Services</b>				
63630 - Other Purchased Property Services	\$8,621.97	\$0.00	\$8,621.97	0.00%
63631 - Alarm Services	\$1,540.00	\$3,999.96	(\$2,459.96)	38.50%
63632 - Fire Services	\$5,330.00	\$3,999.96	\$1,330.04	133.25%
<b>Total - 63630 - Other Purchased Property Services</b>	<b>\$15,491.97</b>	<b>\$7,999.92</b>	<b>\$7,492.05</b>	<b>193.65%</b>
64100 - Food Service Management	\$195,213.14	\$141,866.88	\$53,346.26	137.60%
64260 - Technology-Related Repairs and Maintenance	\$3,575.63	\$0.00	\$3,575.63	0.00%
<b>64270 - Rentals of Computers and Related Equipment</b>				
64271 - Copier Fees Monthly	\$3,996.99	\$32,499.96	(\$28,502.97)	12.30%
64272 - Copier Fees Overage	\$9,062.61	\$0.00	\$9,062.61	0.00%
<b>Total - 64270 - Rentals of Computers and Related Equipment</b>	<b>\$13,059.60</b>	<b>\$32,499.96</b>	<b>(\$19,440.36)</b>	<b>40.18%</b>
<b>65100 - Janitorial / Custodial Services</b>				
65100 - Janitorial / Custodial Services	\$95,731.84	\$103,284.96	(\$7,553.12)	92.69%
65101 - Janitorial Additional Services	\$150.00	\$0.00	\$150.00	0.00%
<b>Total - 65100 - Janitorial / Custodial Services</b>	<b>\$95,881.84</b>	<b>\$103,284.96</b>	<b>(\$7,403.12)</b>	<b>92.83%</b>
<b>65110 - Non Janitorial Cleaning Services</b>				
65111 - Lawn Care	\$15,821.12	\$12,399.96	\$3,421.16	127.59%
<b>Total - 65110 - Non Janitorial Cleaning Services</b>	<b>\$15,821.12</b>	<b>\$12,399.96</b>	<b>\$3,421.16</b>	<b>127.59%</b>
65200 - Insurance (Other Than Employee Benefits)	\$0.00	\$20,550.72	(\$20,550.72)	0.00%
65210 - Liability Insurance	\$13,754.58	\$8,936.04	\$4,818.54	153.92%
65220 - Property Insurance	\$0.00	\$13,992.00	(\$13,992.00)	0.00%
<b>65310 - Repairs and Maintenance Svcs</b>				
65310 - Repairs and Maintenance Svcs	\$48,155.65	\$39,999.96	\$8,155.69	120.39%
65311 - A/C Repairs and Maintenance	\$10,720.00	\$16,400.04	(\$5,680.04)	65.37%
<b>Total - 65310 - Repairs and Maintenance Svcs</b>	<b>\$58,875.65</b>	<b>\$56,400.00</b>	<b>\$2,475.65</b>	<b>104.39%</b>
65510 - Electricity	\$60,890.42	\$81,000.00	(\$20,109.58)	75.17%
65540 - Water/Sewage	\$31,840.02	\$33,750.00	(\$1,909.98)	94.34%
65550 - Garbage / Disposal	\$20,376.66	\$20,250.00	\$126.66	100.63%
67900 - Depreciation	\$581,737.25	\$0.00	\$581,737.25	0.00%
<b>Total - Expense</b>	<b>\$7,474,377.20</b>	<b>\$7,372,184.20</b>	<b>\$102,193.00</b>	<b>101.39%</b>
<b>Net Ordinary Income</b>	<b>\$1,236,784.53</b>	<b>\$1,471,275.44</b>	<b>(\$234,490.91)</b>	<b>84.06%</b>

**Other Income and Expenses****Other Expense**

68320 - Interest	\$692,426.35	\$1,229,499.96	(\$537,073.61)	56.32%
69900 - Miscellaneous Expenditures	\$225.00	\$0.00	\$225.00	0.00%
<b>Total - Other Expense</b>	<b>\$692,651.35</b>	<b>\$1,229,499.96</b>	<b>(\$536,848.61)</b>	<b>56.34%</b>
<b>Net Other Income</b>	<b>(\$692,651.35)</b>	<b>(\$1,229,499.96)</b>	<b>\$536,848.61</b>	<b>56.34%</b>
<b>Net Income</b>	<b>\$544,133.18</b>	<b>\$241,775.48</b>	<b>\$302,357.70</b>	<b>225.06%</b>

**Academica Nevada  
SKYE CANYON  
Budget vs. Actual - Board Setup (Budget Funds)  
From Jul 2021 to Jun 2022**

Financial Row	Amount	Budget Amount	Amount Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
40010 - Basic Support per Student	\$6,948,122.30	\$6,840,028.80	\$108,093.50	101.58%
40012 - English Learners	\$24,519.36	\$24,519.36	\$0.00	100.00%
40013 - At-Risk Pupil	\$25,292.52	\$25,291.32	\$1.20	100.00%
40020 - State Special Education Revenue	\$288,794.65	\$336,000.00	(\$47,205.35)	85.95%
42010 - Restricted Grants-in-Aid From the Federal Government Through	\$108,584.40	\$192,349.44	(\$83,765.04)	56.45%
45000 - Miscellaneous	\$0.00	\$19,380.00	(\$19,380.00)	0.00%
<b>Total - Income</b>	<b>\$7,395,313.23</b>	<b>\$7,437,568.92</b>	<b>(\$42,255.69)</b>	<b>99.43%</b>
<b>Gross Profit</b>	<b>\$7,395,313.23</b>	<b>\$7,437,568.92</b>	<b>(\$42,255.69)</b>	<b>99.43%</b>
<b>Expense</b>				
<b>60010 - Salaries of Regular Employees Paid to Teachers</b>				
60010 - Salaries of Regular Employees Paid to Teachers	\$2,033,399.87	\$2,123,049.12	(\$89,649.25)	95.78%
60011 - Bonus - Teachers	\$69,543.53	\$76,115.04	(\$6,571.51)	91.37%
60013 - SPED - Salaries of Regular Employees Paid to Teachers	\$94,102.45	\$305,765.52	(\$211,663.07)	30.78%
60014 - SPED - Bonus - Teachers	\$2,178.68	\$0.00	\$2,178.68	0.00%
<b>Total - 60010 - Salaries of Regular Employees Paid to Teachers</b>	<b>\$2,199,224.53</b>	<b>\$2,504,929.68</b>	<b>(\$305,705.15)</b>	<b>87.80%</b>
<b>60020 - Salaries of Regular Employees Paid to Instructional Aides or</b>				
60020 - Salaries of Regular Employees Paid to Instructional Aides or	\$280,905.80	\$233,280.00	\$47,625.80	120.42%
60021 - Bonus - Instructional Aides	\$5,209.38	\$0.00	\$5,209.38	0.00%
60022 - SPED - Salaries of Regular Employees Paid to Instructional A	\$69,785.04	\$0.00	\$69,785.04	0.00%
60023 - SPED - Bonus - Instructional Aides	\$1,827.36	\$0.00	\$1,827.36	0.00%
<b>Total - 60020 - Salaries of Regular Employees Paid to Instructional Aides or</b>	<b>\$357,727.58</b>	<b>\$233,280.00</b>	<b>\$124,447.58</b>	<b>153.35%</b>
<b>60030 - Salaries of Regular Employees Paid to Substitute Teachers (V</b>				
60030 - Salaries of Regular Employees Paid to Substitute Teachers (V	\$267,541.03	\$22,500.00	\$245,041.03	1,189.07%
60031 - Bonus - Long Term Subs	\$6,730.51	\$0.00	\$6,730.51	0.00%
<b>Total - 60030 - Salaries of Regular Employees Paid to Substitute Teachers (V</b>	<b>\$274,271.54</b>	<b>\$22,500.00</b>	<b>\$251,771.54</b>	<b>1,218.98%</b>
<b>60036 - Salaries of Regular Employees Paid to Licensed Administratio</b>				
60036 - Salaries of Regular Employees Paid to Licensed Administratio	\$268,159.04	\$260,864.88	\$7,294.16	102.80%
60037 - Bonus - Licensed Administration	\$7,530.52	\$0.00	\$7,530.52	0.00%
<b>Total - 60036 - Salaries of Regular Employees Paid to Licensed Administrati</b>	<b>\$275,689.56</b>	<b>\$260,864.88</b>	<b>\$14,824.68</b>	<b>105.68%</b>
<b>60041 - Salaries of Regular Employees Paid to Non-licensed Administr</b>				
60041 - Salaries of Regular Employees Paid to Non-licensed Administr	\$212,693.21	\$128,484.84	\$84,208.37	165.54%
60042 - Bonus - Non-licensed Administration	\$4,619.55	\$0.00	\$4,619.55	0.00%
<b>Total - 60041 - Salaries of Regular Employees Paid to Non-licensed Administr</b>	<b>\$217,312.76</b>	<b>\$128,484.84</b>	<b>\$88,827.92</b>	<b>169.13%</b>
<b>60070 - Salaries of Regular Employees Paid to Other Classified / Sup</b>				
60070 - Salaries of Regular Employees Paid to Other Classified / Sup	\$54,737.77	\$25,920.00	\$28,817.77	211.18%
60071 - Bonus - Support Staff	\$786.84	\$0.00	\$786.84	0.00%
<b>Total - 60070 - Salaries of Regular Employees Paid to Other Classified / Sup</b>	<b>\$55,524.61</b>	<b>\$25,920.00</b>	<b>\$29,604.61</b>	<b>214.22%</b>
<b>60410 - Social Security Contributions for Instructional Aides or Ass</b>				
60410 - Social Security Contributions for Instructional Aides or Ass	\$166.63	\$0.00	\$166.63	0.00%
<b>Total - 60410 - Social Security Contributions for Instructional Aides or Ass</b>	<b>\$166.63</b>	<b>\$0.00</b>	<b>\$166.63</b>	<b>0.00%</b>
60425 - Social Security Contributions for Non-licensed Administratio	\$2,613.79	\$0.00	\$2,613.79	0.00%
<b>60505 - Retirement Contributions for Teachers</b>				
60505 - Retirement Contributions for Teachers	\$422,956.48	\$622,981.08	(\$200,024.60)	67.89%
60506 - SPED - Retirement Contributions for Teachers	\$23,281.34	\$89,722.92	(\$66,441.58)	25.95%
<b>Total - 60505 - Retirement Contributions for Teachers</b>	<b>\$446,237.82</b>	<b>\$712,704.00</b>	<b>(\$266,466.18)</b>	<b>62.61%</b>
<b>60510 - Retirement Contributions for Instructional Aides or Assistan</b>				
60510 - Retirement Contributions for Instructional Aides or Assistan	\$53,083.37	\$68,452.92	(\$15,369.55)	77.55%
60511 - SPED - Retirement Contributions for Instructional Aides or A	\$13,227.14	\$0.00	\$13,227.14	0.00%
<b>Total - 60510 - Retirement Contributions for Instructional Aides or Assistan</b>	<b>\$66,310.51</b>	<b>\$68,452.92</b>	<b>(\$2,142.41)</b>	<b>96.87%</b>
60515 - Retirement Contributions for Substitute Teachers (Vacant Pos	\$54,333.15	\$6,602.28	\$47,730.87	822.95%
60520 - Retirement Contributions for Licensed Administration	\$77,914.78	\$76,547.40	\$1,367.38	101.79%
60525 - Retirement Contributions for Non-licensed Administration	\$33,818.53	\$37,702.20	(\$3,883.67)	89.70%
60535 - Retirement Contributions for Other Classified / Support Staf	\$14,272.89	\$7,605.84	\$6,667.05	187.66%
<b>60605 - Medicare Payments for Teachers</b>				
60605 - Medicare Payments for Teachers	\$27,753.28	\$30,363.84	(\$2,610.56)	91.40%
60606 - SPED - Medicare Payments for Teachers	\$1,395.95	\$4,373.04	(\$2,977.09)	31.92%
<b>Total - 60605 - Medicare Payments for Teachers</b>	<b>\$29,149.23</b>	<b>\$34,736.88</b>	<b>(\$5,587.65)</b>	<b>83.91%</b>
<b>60610 - Medicare Payments for Instructional Aides or Assistants</b>				



60610 - Medicare Payments for Instructional Aides or Assistants	\$4,072.49	\$3,336.36	\$736.13	122.06%
60611 - SPED - Medicare Payments for Instructional Aides or Assistan	\$1,027.91	\$0.00	\$1,027.91	0.00%
<b>Total - 60610 - Medicare Payments for Instructional Aides or Assistants</b>	<b>\$5,100.40</b>	<b>\$3,336.36</b>	<b>\$1,764.04</b>	<b>152.87%</b>
60615 - Medicare Payments for Substitute Teachers (Vacant Positions)	\$4,217.06	\$321.84	\$3,895.22	1,310.30%
60620 - Medicare Payments for Licensed Administration	\$3,675.07	\$3,730.92	(\$55.85)	98.50%
60625 - Medicare Payments for Non-licensed Administration	\$3,004.20	\$1,837.56	\$1,166.64	163.49%
60635 - Medicare Payments for Other Classified / Support Staff	\$793.05	\$370.68	\$422.37	213.94%
<b>60705 - Unemployment Compensation for Teachers</b>				
60705 - Unemployment Compensation for Teachers	\$23,115.64	\$80,417.28	(\$57,301.64)	28.74%
60706 - SPED - Unemployment Compensation for Teachers	\$1,605.75	\$9,650.88	(\$8,045.13)	16.64%
<b>Total - 60705 - Unemployment Compensation for Teachers</b>	<b>\$24,721.39</b>	<b>\$90,068.16</b>	<b>(\$65,346.77)</b>	<b>27.45%</b>
<b>60710 - Unemployment Compensation for Instructional Aides or Assista</b>				
60710 - Unemployment Compensation for Instructional Aides or Assista	\$5,920.35	\$8,743.56	(\$2,823.21)	67.71%
60711 - SPED - Unemployment Compensation for Instructional Aides or	\$1,648.53	\$1,809.48	(\$160.95)	91.11%
<b>Total - 60710 - Unemployment Compensation for Instructional Aides or Assista</b>	<b>\$7,568.88</b>	<b>\$10,553.04</b>	<b>(\$2,984.16)</b>	<b>71.72%</b>
60715 - Unemployment Compensation for Substitute Teachers (Vacant Po	\$5,101.37	\$0.00	\$5,101.37	0.00%
60720 - Unemployment Compensation for Licensed Administration	\$1,407.89	\$9,777.48	(\$8,369.59)	14.40%
60725 - Unemployment Compensation for Non-licensed Administration	\$2,599.27	\$4,815.84	(\$2,216.57)	53.97%
60735 - Unemployment Compensation for Other Classified / Support Sta	\$1,149.00	\$971.52	\$177.48	118.27%
<b>60805 - Workers' Compensation for Teachers</b>				
60805 - Workers' Compensation for Teachers	\$15,804.95	\$16,752.48	(\$947.53)	94.34%
60806 - SPED - Workers' Compensation for Teachers	\$0.00	\$2,412.72	(\$2,412.72)	0.00%
<b>Total - 60805 - Workers' Compensation for Teachers</b>	<b>\$15,804.95</b>	<b>\$19,165.20</b>	<b>(\$3,360.25)</b>	<b>82.47%</b>
<b>60810 - Workers' Compensation for Instructional Aides or Assistants</b>				
60810 - Workers' Compensation for Instructional Aides or Assistants	\$0.00	\$1,840.80	(\$1,840.80)	0.00%
<b>Total - 60810 - Workers' Compensation for Instructional Aides or Assistants</b>	<b>\$0.00</b>	<b>\$1,840.80</b>	<b>(\$1,840.80)</b>	<b>0.00%</b>
60815 - Workers' Compensation for Substitute Teachers (Vacant Positi	\$0.00	\$177.60	(\$177.60)	0.00%
60820 - Workers' Compensation for Licensed Administration	\$0.00	\$2,058.36	(\$2,058.36)	0.00%
60825 - Workers' Compensation for Non-licensed Administration	\$0.00	\$1,013.88	(\$1,013.88)	0.00%
60835 - Workers' Compensation for Other Classified / Support Staff	\$0.00	\$204.48	(\$204.48)	0.00%
<b>60905 - Health Benefits for Teachers</b>				
60905 - Health Benefits for Teachers	\$221,562.74	\$250,239.48	(\$28,676.74)	88.54%
60906 - SPED - Health Benefits for Teachers	\$253.85	\$36,039.96	(\$35,786.11)	0.70%
<b>Total - 60905 - Health Benefits for Teachers</b>	<b>\$221,816.59</b>	<b>\$286,279.44</b>	<b>(\$64,462.85)</b>	<b>77.48%</b>
<b>60910 - Health Benefits for Instructional Aides or Assistants</b>				
60910 - Health Benefits for Instructional Aides or Assistants	\$3,511.08	\$27,496.20	(\$23,985.12)	12.77%
<b>Total - 60910 - Health Benefits for Instructional Aides or Assistants</b>	<b>\$3,511.08</b>	<b>\$27,496.20</b>	<b>(\$23,985.12)</b>	<b>12.77%</b>
60915 - Health Benefits for Substitute Teachers (Vacant Positions)	\$20,297.65	\$2,652.00	\$17,645.65	765.37%
60920 - Health Benefits for Licensed Administration	\$24,902.87	\$30,747.60	(\$5,844.73)	80.99%
60925 - Health Benefits for Non-licensed Administration	\$22,346.30	\$15,144.24	\$7,202.06	147.56%
60935 - Health Benefits for Other Classified / Support Staff	\$3,311.71	\$3,055.08	\$256.63	108.40%
61251 - Tuition Reimbursement for Teachers	\$900.00	\$8,000.04	(\$7,100.04)	11.25%
61331 - Training and Development Services - Teachers (Instructional	\$1,991.00	\$0.00	\$1,991.00	0.00%
61334 - Training and Development Services - Licensed Administrative	\$130.00	\$0.00	\$130.00	0.00%
61336 - Training and Development Services - Other Licensed Personnel	\$130.00	\$0.00	\$130.00	0.00%
61584 - Travel - Licensed Administrative Personnel	\$0.00	\$1,500.00	(\$1,500.00)	0.00%
<b>62480 - Supplies/Equipment - Non-tech Furniture and Fixtures</b>				
62480 - Supplies/Equipment - Non-tech Furniture and Fixtures	\$11,073.88	\$0.00	\$11,073.88	0.00%
62481 - Consumables - Furniture and Fixtures	\$14,160.11	\$34,320.00	(\$20,159.89)	41.26%
<b>Total - 62480 - Supplies/Equipment - Non-tech Furniture and Fixtures</b>	<b>\$25,233.99</b>	<b>\$34,320.00</b>	<b>(\$9,086.01)</b>	<b>73.53%</b>
<b>62550 - Supplies - Technology - Software</b>				
62550 - Supplies - Technology - Software	\$21,956.80	\$0.00	\$21,956.80	0.00%
62551 - Consumables - Software	\$45,925.14	\$12,870.00	\$33,055.14	356.84%
62553 - Infinite Campus	\$2,816.04	\$4,480.00	(\$1,663.96)	62.86%
<b>Total - 62550 - Supplies - Technology - Software</b>	<b>\$70,697.98</b>	<b>\$17,350.00</b>	<b>\$53,347.98</b>	<b>407.48%</b>
<b>62560 - Supplies Technology-Related</b>				
62560 - Supplies Technology-Related	\$18,438.41	\$0.00	\$18,438.41	0.00%
62561 - Consumables - Computers	\$1,350.00	\$34,320.00	(\$32,970.00)	3.93%
<b>Total - 62560 - Supplies Technology-Related</b>	<b>\$19,788.41</b>	<b>\$34,320.00</b>	<b>(\$14,531.59)</b>	<b>57.66%</b>
62600 - Supplies	\$891.00	\$0.00	\$891.00	0.00%
<b>62610 - General Supplies</b>				
62610 - General Supplies	\$2,846.03	\$0.00	\$2,846.03	0.00%
62611 - Copier Supplies	\$8,051.90	\$3,960.00	\$4,091.90	203.33%
62612 - Custodial Supplies	\$17,946.79	\$29,700.00	(\$11,753.21)	60.43%
62613 - Consumables - Supplies	\$12,085.45	\$12,870.00	(\$784.55)	93.90%
62614 - Assessment and Testing Materials	\$2,186.76	\$0.00	\$2,186.76	0.00%
62615 - SPED Assessment and Testing Materials	\$668.30	\$0.00	\$668.30	0.00%
62616 - SPED Supplies	\$2,511.54	\$12,600.00	(\$10,088.46)	19.93%
62617 - Office Supplies	\$5,173.25	\$15,369.96	(\$10,196.71)	33.66%
62618 - Nurse Supplies	\$2,195.51	\$2,970.00	(\$774.49)	73.92%

62619 - Classroom Supplies	\$9,608.81	\$26,730.00	(\$17,121.19)	35.95%
<b>Total - 62610 - General Supplies</b>	<b>\$63,274.34</b>	<b>\$104,199.96</b>	<b>(\$40,925.62)</b>	<b>60.72%</b>
62640 - Books and Periodicals	\$1,677.32	\$0.00	\$1,677.32	0.00%
<b>62641 - Textbooks</b>				
62641 - Textbooks	\$13,341.35	\$0.00	\$13,341.35	0.00%
62643 - Consumables - Textbooks	\$7,336.90	\$34,320.00	(\$26,983.10)	21.38%
<b>Total - 62641 - Textbooks</b>	<b>\$20,678.25</b>	<b>\$34,320.00</b>	<b>(\$13,641.75)</b>	<b>60.25%</b>
<b>63110 - Professional - Educational Services</b>				
63110 - Professional - Educational Services	\$574.03	\$12,000.00	(\$11,425.97)	4.78%
63111 - Substitute Services	\$91,430.00	\$56,700.00	\$34,730.00	161.25%
63112 - Contracted Services - Data Analysis	\$18,000.00	\$0.00	\$18,000.00	0.00%
63113 - Athletics	\$2,352.23	\$999.96	\$1,352.27	235.23%
<b>Total - 63110 - Professional - Educational Services</b>	<b>\$112,356.26</b>	<b>\$69,699.96</b>	<b>\$42,656.30</b>	<b>161.20%</b>
<b>63120 - Other Professional Services</b>				
63120 - Other Professional Services	\$57,307.03	\$0.00	\$57,307.03	0.00%
63121 - Affiliation Fee Training	\$0.00	\$33,874.20	(\$33,874.20)	0.00%
63122 - Affiliation Fee - Battle of the Books	\$0.00	\$2,000.04	(\$2,000.04)	0.00%
63123 - Affiliation Fee Inc	\$35,570.37	\$35,874.24	(\$303.87)	99.15%
63124 - Legal Fee	\$0.00	\$5,000.04	(\$5,000.04)	0.00%
63125 - Audit and Tax Services	\$7,217.77	\$9,500.04	(\$2,282.27)	75.98%
63126 - Management Fee	\$436,622.79	\$445,500.00	(\$8,877.21)	98.01%
63127 - Background/Drug Tests	\$472.00	\$600.00	(\$128.00)	78.67%
63128 - SPED - Contracted Services	\$183,093.38	\$222,750.00	(\$39,656.62)	82.20%
<b>Total - 63120 - Other Professional Services</b>	<b>\$720,283.34</b>	<b>\$755,098.56</b>	<b>(\$34,815.22)</b>	<b>95.39%</b>
<b>63150 - Other Purchased Services</b>				
63151 - State Administrative Fee	\$86,819.04	\$89,685.48	(\$2,866.44)	96.80%
<b>Total - 63150 - Other Purchased Services</b>	<b>\$86,819.04</b>	<b>\$89,685.48</b>	<b>(\$2,866.44)</b>	<b>96.80%</b>
63160 - Purchased Professional and Technical Services	\$504.50	\$0.00	\$504.50	0.00%
63200 - Technical Services	\$5,043.47	\$0.00	\$5,043.47	0.00%
63210 - Other Technical Services	\$33,899.64	\$49,580.04	(\$15,680.40)	68.37%
63220 - Telecommunications	\$4,651.30	\$10,400.04	(\$5,748.74)	44.72%
<b>63230 - Communications</b>				
63231 - Internet	\$11,569.57	\$0.00	\$11,569.57	0.00%
<b>Total - 63230 - Communications</b>	<b>\$11,569.57</b>	<b>\$0.00</b>	<b>\$11,569.57</b>	<b>0.00%</b>
63240 - Data Communications, Internet, Video, T-lines, web-based pro	\$0.00	\$12,999.96	(\$12,999.96)	0.00%
<b>63310 - Official/Administrative Services</b>				
63311 - Payroll Service Fees	\$23,428.00	\$19,380.00	\$4,048.00	120.89%
<b>Total - 63310 - Official/Administrative Services</b>	<b>\$23,428.00</b>	<b>\$19,380.00</b>	<b>\$4,048.00</b>	<b>120.89%</b>
63330 - Marketing Services	\$1,307.84	\$0.00	\$1,307.84	0.00%
63350 - Postage	\$1,847.44	\$1,500.00	\$347.44	123.16%
<b>63610 - Dues and Fees</b>				
63610 - Dues and Fees	\$304,889.69	\$41,499.96	\$263,389.73	734.67%
<b>Total - 63610 - Dues and Fees</b>	<b>\$304,889.69</b>	<b>\$41,499.96</b>	<b>\$263,389.73</b>	<b>734.67%</b>
<b>63630 - Other Purchased Property Services</b>				
63630 - Other Purchased Property Services	\$525.00	\$0.00	\$525.00	0.00%
63631 - Alarm Services	\$3,148.50	\$3,999.96	(\$851.46)	78.71%
63632 - Fire Services	\$3,214.86	\$3,999.96	(\$785.10)	80.37%
<b>Total - 63630 - Other Purchased Property Services</b>	<b>\$6,888.36</b>	<b>\$7,999.92</b>	<b>(\$1,111.56)</b>	<b>86.11%</b>
64100 - Food Service Management	\$170,741.96	\$71,764.56	\$98,977.40	237.92%
64110 - Food Expenditures	\$703.70	\$0.00	\$703.70	0.00%
64250 - Technology Software	\$1,858.69	\$0.00	\$1,858.69	0.00%
64260 - Technology-Related Repairs and Maintenance	\$2,958.97	\$0.00	\$2,958.97	0.00%
<b>64270 - Rentals of Computers and Related Equipment</b>				
64271 - Copier Fees Monthly	\$3,530.93	\$30,000.00	(\$26,469.07)	11.77%
64272 - Copier Fees Overage	\$6,463.00	\$0.00	\$6,463.00	0.00%
<b>Total - 64270 - Rentals of Computers and Related Equipment</b>	<b>\$9,993.93</b>	<b>\$30,000.00</b>	<b>(\$20,006.07)</b>	<b>33.31%</b>
<b>65100 - Janitorial / Custodial Services</b>				
65100 - Janitorial / Custodial Services	\$73,856.76	\$80,015.04	(\$6,158.28)	92.30%
65101 - Janitorial Additional Services	\$585.00	\$0.00	\$585.00	0.00%
<b>Total - 65100 - Janitorial / Custodial Services</b>	<b>\$74,441.76</b>	<b>\$80,015.04</b>	<b>(\$5,573.28)</b>	<b>93.03%</b>
<b>65110 - Non Janitorial Cleaning Services</b>				
65111 - Lawn Care	\$14,630.56	\$14,300.04	\$330.52	102.31%
<b>Total - 65110 - Non Janitorial Cleaning Services</b>	<b>\$14,630.56</b>	<b>\$14,300.04</b>	<b>\$330.52</b>	<b>102.31%</b>
65200 - Insurance (Other Than Employee Benefits)	\$0.00	\$18,593.76	(\$18,593.76)	0.00%
65210 - Liability Insurance	\$11,811.35	\$7,939.56	\$3,871.79	148.77%
65220 - Property Insurance	\$0.00	\$13,038.00	(\$13,038.00)	0.00%
<b>65310 - Repairs and Maintenance Svcs</b>				
65310 - Repairs and Maintenance Svcs	\$17,904.10	\$30,000.00	(\$12,095.90)	59.68%
65311 - A/C Repairs and Maintenance	\$11,767.00	\$16,959.96	(\$5,192.96)	69.38%
<b>Total - 65310 - Repairs and Maintenance Svcs</b>	<b>\$29,671.10</b>	<b>\$46,959.96</b>	<b>(\$17,288.86)</b>	<b>63.18%</b>

65510 - Electricity	\$60,852.89	\$90,000.00	(\$29,147.11)	67.61%
65530 - Natural Gas	\$206.10	\$0.00	\$206.10	0.00%
65540 - Water/Sewage	\$65,740.86	\$42,000.00	\$23,740.86	156.53%
65550 - Garbage / Disposal	\$14,376.96	\$22,500.00	(\$8,123.04)	63.90%
67900 - Depreciation	\$487,648.98	\$0.00	\$487,648.98	0.00%
<b>Total - Expense</b>	<b>\$6,940,415.19</b>	<b>\$6,364,914.04</b>	<b>\$575,501.15</b>	<b>109.04%</b>
<b>Net Ordinary Income</b>	<b>\$454,898.04</b>	<b>\$1,072,654.88</b>	<b>(\$617,756.84)</b>	<b>42.41%</b>
<b>Other Income and Expenses</b>				
<b>Other Expense</b>				
68320 - Interest	\$522,356.70	\$995,000.04	(\$472,643.34)	52.50%
69900 - Miscellaneous Expenditures	(\$91.54)	\$0.00	(\$91.54)	0.00%
<b>69990 - Special Items GASB Statement 34</b>				
69990 - Special Items GASB Statement 34	(\$112.88)	\$0.00	(\$112.88)	0.00%
<b>Total - 69990 - Special Items GASB Statement 34</b>	<b>(\$112.88)</b>	<b>\$0.00</b>	<b>(\$112.88)</b>	<b>0.00%</b>
<b>Total - Other Expense</b>	<b>\$522,152.28</b>	<b>\$995,000.04</b>	<b>(\$472,847.76)</b>	<b>52.48%</b>
<b>Net Other Income</b>	<b>(\$522,152.28)</b>	<b>(\$995,000.04)</b>	<b>\$472,847.76</b>	<b>52.48%</b>
<b>Net Income</b>	<b>(\$67,254.24)</b>	<b>\$77,654.84</b>	<b>(\$144,909.08)</b>	<b>-86.61%</b>

**SOMERSET ACADEMY OF LAS VEGAS  
FINANCE COMMITTEE  
SUPPORT SUMMARY**

MEETING DATE: **AUGUST 12, 2022**  
AGENDA ITEM: **3c – REVIEW AND RECOMMENDATION OF APPROVAL OF THE REVISED  
FINAL BUDGET FOR THE 2022/2023 SCHOOL YEAR**  
NUMBER OF ENCLOSURES: **1**

**SUBJECT: REVISED FINAL BUDGET 2022/2023 SCHOOL YEAR**

**ACTION**  
 **CONSENT AGENDA**  
 **INFORMATION**  
 **PUBLIC HEARING**

**PRESENTER(S): MATT PADRON**

PROPOSED WORDING FOR MOTION/ACTION:

**MOVE TO RECOMMEND APPROVAL OF THE REVISED FINAL BUDGET FOR THE  
2022/2023 SCHOOL YEAR.**

FISCAL IMPACT: **YES**

ESTIMATED LENGTH OF TIME FOR CONSIDERATION (IN MINUTES): **10-15 MINUTES**

BACKGROUND:

**THE BUDGET HAS BEEN REVISED TO INCLUDE THE CHANGES MADE TO ENROLLMENT,  
SALARIES, AND BONUSES APPROVED DURING THE JUNE 21, 2022 SPECIAL BOARD  
MEETING.**

Somerset Academy

	<b>Bonuses</b>	<b>Raises to \$48,000</b>	<b>with Benefits (35%)</b>	<b>Total</b>	<b># of Students /\$7,200</b>	<b>Per Grade Level</b>
<b>Sky Pointe</b>	507,615	248,867	335,970	843,585	46.66	3.6
<b>Skye Canyon</b>	323,391	48,110	64,949	388,340	9.02	1.0
<b>Lone Mtn</b>	277,538	121,462	163,974	441,512	22.77	2.5
<b>Losee</b>	670,516	239,484	323,303	993,819	44.90	3.5
<b>Aliante</b>	307,669	105,108	141,896	449,565	19.71	2.2
<b>NLV</b>	240,875	102,940	138,969	379,844	19.30	3.2
<b>Stephanie</b>	271,475	103,025	139,084	410,559	19.32	2.1
<b>System Wide</b>	15,000					
<b>Grand Totals</b>	<b>2,614,079</b>	<b>968,996</b>	<b>1,308,145</b>	<b>3,907,224</b>	<b>181.7</b>	

Somerset Academy of Las Vegas - FY23		Operating	Weights	SPED	NSLP	Total
Statewide Base (w/ District Adj)	\$	7,293				7,293
Total Students (FTEs)		9,825				9,825
Kinder		830				830
1st Grade		837				837
2nd Grade		847				847
3rd Grade		860				860
4th Grade		864				864
5th Grade		869				869
6th Grade		919				919
7th Grade		918				918
8th Grade		964				964
9th Grade		534				534
10th Grade		542				542
11th Grade		488				488
12th Grade		353				353
Total Students (FTEs)		9,825	-	-	-	9,825
<b>PRIOR YEAR NUMBERS</b>						
SPED Count		-	-	1,159	-	1,159
ELL Count		-	401	-	-	401
GATE Count		-	-	-	-	-
FRL %		-	-	-	30%	30%
FRL (At-Risk) Count		-	2,277	-	-	2,277
<b>TEACHING STAFF</b>						
Classroom Teachers		345.00	-	-	-	345.00
SPED Teachers		-	-	52.00	-	52.00
Art Teacher		9.00	-	-	-	9.00
Music		9.00	-	-	-	9.00
PE Teacher		10.00	-	-	-	10.00
Dance		-	-	-	-	-
Technology (STEM)		9.00	-	-	-	9.00
Theatre		-	-	-	-	-
Spanish / Language		9.00	-	-	-	9.00
Additional Elective Teachers		14.50	-	-	-	14.50
<b>Total Teaching Staff</b>		<b>405.50</b>	<b>-</b>	<b>52.00</b>	<b>-</b>	<b>457.50</b>
<b>ADMIN &amp; SUPPORT</b>						
		<b>Operating</b>	<b>Weights</b>	<b>SPED</b>	<b>NSLP</b>	<b>Total</b>
Principal		7.00	-	-	-	7.00
Assistant Principal		17.00	-	-	-	17.00
ELL Coordinator(s) / RB3 / SW		1.00	7.00	-	-	8.00
Counselor/ Student Support Advocate / Dean		16.00	1.00	-	-	17.00
Curriculum Coach / Grant Coordinator		2.00	9.00	-	0.50	11.50
Office Manager		10.00	-	-	-	10.00
Registrar		9.00	-	-	-	9.00
Clinic Aide/ FASA		9.00	-	-	-	9.00
Receptionist		9.00	-	-	-	9.00
Teacher Assistants (SPED Included)		4.00	36.00	49.00	-	89.00
Campus Monitor/Custodian		19.50	-	-	-	19.50
Cafeteria Manager		-	-	-	13.00	13.00
SPED Facilitator		-	-	6.00	-	6.00
Speech Pathologist		-	-	3.00	-	3.00
School Psychologist		-	-	2.50	-	2.50
OT		-	-	-	-	-
School Nurse		4.00	-	-	-	4.00
Gate Teacher		-	3.00	-	-	3.00
<b>Total Admin &amp; Support</b>		<b>107.50</b>	<b>56.00</b>	<b>60.50</b>	<b>13.50</b>	<b>237.50</b>
<b>Total # Teachers</b>		<b>405.50</b>	<b>-</b>	<b>52.00</b>	<b>-</b>	<b>457.50</b>
<b>Total # Admin &amp; Support</b>		<b>107.50</b>	<b>56.00</b>	<b>60.50</b>	<b>13.50</b>	<b>237.50</b>
<b>Total Staff</b>		<b>513.00</b>	<b>56.00</b>	<b>112.50</b>	<b>13.50</b>	<b>695.00</b>
<b>Total Salaries &amp; Benefits as % of Expenses</b>						
						64%
<b>Instruction Salaries as % of Total Salaries</b>						
						76%
<b>Admin &amp; Support Salaries as % of Total Salaries</b>						
						24%
<b>Rent as % of Revenues</b>						
						11%

	REVENUE (@ 98%)	Operating	Weights	SPED	NSLP	Total
3110	State Base Budget Revenue	70,222,384	-	-	-	70,222,384
4500	National School Lunch Program (NSLP)	-	-	-	2,395,900	2,395,900
4500	SPED Funding (Part B)	-	-	1,101,050	-	1,101,050
3115	SPED Discretionary Unit	-	-	3,193,045	-	3,193,045
	ELL Weight	-	656,028	-	-	656,028
3200	Gifted and Talented Education (GATE)	-	-	-	-	-
	At-Risk Weight	-	560,388	-	-	560,388
	OTHER: Academica Donation - Payroll Fees	138,040	16,940	30,500	6,620	192,100
1510	OTHER: Interest Income	-	-	-	-	-
	OTHER:	-	-	-	-	-
	OTHER:	-	-	-	-	-
	<b>Total Revenues</b>	<b>70,360,424</b>	<b>1,233,356</b>	<b>4,324,595</b>	<b>2,402,520</b>	<b>78,320,895</b>

	EXPENSES	Operating	Weights	SPED	NSLP	Total
	<b>Personnel Costs - Unrestricted Salaries</b>					
104	Principal	828,937	-	-	-	828,937
104	Assistant Principal(s)	1,357,144	-	-	-	1,357,144
105	Curriculum Coach / Grant Coordinator	131,804	505,625	-	32,850	670,279
105	ELL Coordinator(s) / RB3 / SW	56,100	447,615	-	-	503,715
105/106	Counselor / Student Support Advocate / Dean	959,179	66,883	-	-	1,026,062
101/103	Teachers Salaries	20,365,928	-	-	-	20,365,928
101	Prior Grant/Categorical Positions	-	-	-	-	-
101	SPED Teachers	-	-	2,616,150	-	2,616,150
107	Office Manager / Registrar / Banker	875,030	-	-	-	875,030
107	Secretary & FASA	442,027	-	-	-	442,027
102	Teacher Assistants (including SPED)	82,800	732,600	992,520	-	1,807,920
107	Campus Monitors	555,635	-	-	-	555,635
107	Cafeteria Manager	-	-	-	-	-
	<b>Total Unrestricted Salaries</b>	<b>25,654,582</b>	<b>1,752,723</b>	<b>3,608,670</b>	<b>32,850</b>	<b>31,048,825</b>
	<b>Personnel Costs - Restricted Salaries</b>					
	Lead Principal Staff	-	-	-	-	-
	SPED Facilitator	-	-	394,204	-	394,204
	Speech Pathologist	-	-	158,262	-	158,262
	School Psychologist	-	-	192,203	-	192,203
	OT	-	-	-	-	-
	School Nurse	203,358	-	-	-	203,358
	GATE	-	150,000	-	-	150,000
	NSLP Manager	-	-	-	-	-
	Cafeteria Manager - NSLP	-	-	-	264,960	264,960
	On Campus Sub	181,800	-	-	-	181,800
	<b>Total Restricted Salaries</b>	<b>385,158</b>	<b>150,000</b>	<b>744,669</b>	<b>264,960</b>	<b>1,544,787</b>
	<b>Total Salaries and Wages</b>	<b>26,039,740</b>	<b>1,902,723</b>	<b>4,353,339</b>	<b>297,810</b>	<b>32,593,612</b>
230	PERS - 29.75%	7,746,823	566,060	1,282,272	88,598	9,683,753
	Insurances/Employment Taxes/Other Benefits	4,268,936	419,019	869,819	78,841	5,636,615
150	Incentives / Bonuses	590,606	47,662	91,481	6,374	736,122
150	Stipend	488,095	-	-	-	488,095
250	Tuition Reimbursements	66,000	-	-	-	66,000
	Subst. Teachers (10 days/Teacher)	527,825	-	91,000	-	618,825
	<b>Total Benefits and Related</b>	<b>13,688,284</b>	<b>1,032,741</b>	<b>2,334,571</b>	<b>173,813</b>	<b>17,229,409</b>
	<b>Total Payroll / Benefits and Related</b>	<b>39,728,024</b>	<b>2,935,465</b>	<b>6,687,910</b>	<b>471,623</b>	<b>49,823,021</b>
	<b>Supplies</b>	<b>Operating</b>	<b>Weights</b>	<b>SPED</b>	<b>NSLP</b>	<b>Total</b>
	Consumables	1,425,500	-	-	-	1,425,500
561	Dual Enrollment - Student Fees/Texbooks	-	-	-	-	-
	Zion's FFE Lease - payments	1,325,000	-	-	-	1,325,000
	Cash instead of Zion Lease - Curriculum/Tech/Furniture	-	-	-	-	-
610	Office Supplies	144,050	-	-	17,500	161,550
610	Classroom Supplies	284,925	-	-	-	284,925
610	Copier Supplies	41,756	-	-	-	41,756
610	Nursing Supplies	31,931	-	-	-	31,931
610	SPED Supplies	-	-	149,511	-	149,511
	Athletics/Extra	205,000	-	-	-	205,000
	<b>Total Supplies</b>	<b>3,458,163</b>	<b>-</b>	<b>149,511</b>	<b>17,500</b>	<b>3,625,174</b>

	<b>Purchased Services</b>					
320	Data Analysts Education Contracted Services	-	90,000	-	-	90,000
300	Special Education Contracted Services	-	-	1,822,295	-	1,822,295
310	Contracted Services: Crossing Guards	25,393	-	-	-	25,393
310	Management Fee	4,421,250	-	-	-	4,421,250
310	Payroll Services	138,040	16,940	30,500	6,620	192,100
340	Audit/Tax	72,000	-	-	-	72,000
340	Legal Fees	52,000	-	-	-	52,000
352	IT Services - Monthly	442,125	-	-	-	442,125
350	IT Set-up Fees	64,000	-	-	-	64,000
591	State Administrative Fee (1.25%)	910,899	-	-	-	910,899
320	Affiliation Fee - Inc. (1/2 of 1%)	358,277	-	-	-	358,277
330	Affiliation Fee - Professional Development (1/2 of 1%)	344,277	-	-	-	344,277
330	Affiliation Fee - Battle of the Books	14,000	-	-	-	14,000
	<b>Total Purchased Services</b>	<b>6,842,262</b>	<b>106,940</b>	<b>1,852,795</b>	<b>6,620</b>	<b>8,808,617</b>
	<b>General Operations</b>					
533	Telephone	72,100	-	-	-	72,100
535	Internet	140,080	-	-	-	140,080
534	Cell Phones	9,300	-	-	-	9,300
531	Postage	12,250	-	-	-	12,250
535	Website	40,500	-	-	-	40,500
443	Copier / Printing	272,500	-	-	-	272,500
651	Infinite Campus	42,150	-	-	-	42,150
	<b>Total General Operations</b>	<b>588,880</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>588,880</b>
	<b>Insurances</b>					
521	Property Insurance	115,191	-	-	-	115,191
522	Liability Insurance	77,124	-	-	-	77,124
523	Other Insurances	172,474	-	-	-	172,474
	<b>Total Insurances</b>	<b>364,788</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>364,788</b>
	<b>Other</b>	<b>Operating</b>	<b>Weights</b>	<b>SPED</b>	<b>NSLP</b>	<b>Total</b>
570	NSLP - Lunch (Breakfast for NLV & Losee)	6,000	-	-	2,307,731	2,313,731
540	Advertising / Marketing	40,000	-	-	-	40,000
580	Travel Reimbursement	77,500	-	-	-	77,500
340	Background and Fingerprinting	5,400	-	-	-	5,400
810	Dues and Fees	111,000	-	-	-	111,000
	Loan Payments / Interest Expense	-	-	-	-	-
	Graduation	50,000	-	-	-	50,000
900	Other Purchases	34,000	-	-	-	34,000
	<b>Total Other</b>	<b>323,900</b>	<b>-</b>	<b>-</b>	<b>2,307,731</b>	<b>2,631,631</b>
	<b>Facilities</b>					
622	Public Utilities	763,300	-	-	-	763,300
621	Natural Gas	1,920	-	-	-	1,920
411	Water / Sewer	362,250	-	-	-	362,250
421	Garbage / Disposal	186,675	-	-	-	186,675
490	Fire and Security alarms	80,000	-	-	-	80,000
422	Contracted Janitorial	878,174	-	-	-	878,174
610	Custodial Supplies	314,400	-	-	-	314,400
430/431	Facility Maintenance / Repairs / Capital Outlay	457,500	-	-	-	457,500
420	Lawn Care	119,039	-	-	-	119,039
420	Snow Removal	-	-	-	-	-
431	AC Maintenance & Repair	156,852	-	-	-	156,852
	<b>Total Facilities</b>	<b>3,320,111</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,320,111</b>
	<b>Total Expenses Before Bldg</b>	<b>54,626,128</b>	<b>3,042,405</b>	<b>8,690,216</b>	<b>2,803,474</b>	<b>69,162,222</b>
	<b>Scheduled Lease Payment</b>	47,791	-	-	-	47,791
	<b>Scheduled Bond Payment (\$2015/\$2018)</b>	5,972,100	-	-	-	5,972,100
	<b>Scheduled Bond Payment (\$2019/\$2021)</b>	2,639,000	-	-	-	2,639,000
	<b>Assessments / HOA / SID</b>	24,000	-	-	-	24,000
	<b>Surplus (Revenues-Total Expenses-Lease-Bond)</b>	<b>7,051,405</b>	<b>(1,809,048)</b>	<b>(4,365,621)</b>	<b>(400,954)</b>	<b>475,782</b>
		10.0%	-146.7%	-100.9%	-16.7%	0.6%

Somerset Academy of Las Vegas - FY23

Operating

Weights

SPED

NSLP

Total



Somerset: North Las Vegas - FY23		Operating	Weights	SPED	NSLP	Total
Statewide Base (w/ District Adj)	7,293					7,293
Total Students (FTEs)	799					799
Kinder	130					130
1st Grade	130					130
2nd Grade	130					130
3rd Grade	134					134
4th Grade	135					135
5th Grade	140					140
6th Grade	-					-
7th Grade	-					-
8th Grade	-					-
9th Grade	-					-
10th Grade	-					-
11th Grade	-					-
12th Grade	-					-
Total Students (FTEs)	799	-	-	-	-	799
<b>PRIOR YEAR NUMBERS</b>						
SPED Count				77		77
ELL Count		64				64
GATE Count		-				-
FRL %				47%		47%
FRL (At-Risk) Count		240				240
<b>TEACHING STAFF</b>						
Classroom Teachers	30.00					30.00
SPED Teachers				3.00		3.00
Art Teacher	1.00					1.00
Music	1.00					1.00
PE Teacher	1.00					1.00
Dance	-					-
Technology (STEM)	1.00					1.00
Theatre	-					-
Spanish / Language	1.00					1.00
Additional Elective Teachers	-					-
<b>Total Teaching Staff</b>	<b>35.00</b>	<b>-</b>	<b>-</b>	<b>3.00</b>	<b>-</b>	<b>38.00</b>
<b>ADMIN &amp; SUPPORT</b>						
	<b>Operating</b>	<b>Weights</b>	<b>SPED</b>	<b>NSLP</b>	<b>Total</b>	
Principal	1.00					1.00
Assistant Principal	1.00					1.00
ELL Coordinator(s) / RB3 / SW	-	-				-
Counselor/ Student Support Advocate / Dean	-	1.00				1.00
Curriculum Coach	-	1.00				1.00
Office Manager	1.00					1.00
Registrar	1.00					1.00
Clinic Aide/ FASA	1.00					1.00
Receptionist	1.00					1.00
Teacher Assistants (SPED Included)		1.00	2.00			3.00
Campus Monitor/Custodian	1.00					1.00
Cafeteria Manager	-			1.00		1.00
SPED Facilitator	-					-
Speech Pathologist	-					-
School Psychologist	-		0.50			0.50
OT	-					-
School Nurse	-					-
Gate Teacher	-					-
<b>Total Admin &amp; Support</b>	<b>7.00</b>	<b>3.00</b>	<b>2.50</b>	<b>1.00</b>		<b>13.50</b>
<b>Total # Teachers</b>	<b>35.00</b>	<b>-</b>	<b>3.00</b>	<b>-</b>		<b>38.00</b>
<b>Total # Admin &amp; Support</b>	<b>7.00</b>	<b>3.00</b>	<b>2.50</b>	<b>1.00</b>		<b>13.50</b>
<b>Total Staff</b>	<b>42.00</b>	<b>3.00</b>	<b>5.50</b>	<b>1.00</b>		<b>51.50</b>
<b>Total Salaries &amp; Benefits as % of Expenses</b>						
						58%
<b>Instruction Salaries as % of Total Salaries</b>						
						79%
<b>Admin &amp; Support Salaries as % of Total Salaries</b>						
						21%
<b>Rent as % of Revenues</b>						
						14%

REVENUE (@ 98%)		Operating	Weights	SPED	NSLP	Total
3110	State Base Budget Revenue	5,710,706	-	-	-	5,710,706
4500	National School Lunch Program (NSLP)	-	-	-	362,035	362,035
4500	SPED Funding (Part B)	-	-	73,150	-	73,150
3115	SPED Discretionary Unit	-	-	212,135	-	212,135
	ELL Weight	-	104,703	-	-	104,703
3200	Gifted and Talented Education (GATE)	-	-	-	-	-
	At-Risk Weight	-	59,297	-	-	59,297
	OTHER: Academica Donation - Payroll Fees	12,180	1,220	1,820	740	15,960
1510	OTHER: Interest Income	-	-	-	-	-
	OTHER:	-	-	-	-	-
	OTHER:	-	-	-	-	-
	OTHER:	-	-	-	-	-
	<b>Total Revenues</b>	<b>5,722,886</b>	<b>165,220</b>	<b>287,105</b>	<b>362,775</b>	<b>6,537,985</b>

EXPENSES		Operating	Weights	SPED	NSLP	Total
<b>Personnel Costs - Unrestricted Salaries</b>						
104	Principal	109,472				109,472
104	Assistant Principal(s)	89,266				89,266
105	Curriculum Coach	-	56,182			56,182
105	ELL Coordinator(s) / RB3 / SW	-	-			-
105/106	Counselor / Student Support Advocate / Dean	-	66,883			66,883
101/103	Teachers Salaries	1,762,565	-	-	-	1,762,565
101	Prior Grant/Categorical Positions	-	-			-
101	SPED Teachers	-	-	151,077	-	151,077
107	Office Manager/ Registrar / Banker	88,958				88,958
107	Secretary & FASA	41,800				41,800
102	Teacher Assistants (including SPED)	-	19,800	39,600	-	59,400
107	Campus Monitors	27,840				27,840
107	Cafeteria Manager	-				-
	<b>Total Unrestricted Salaries</b>	<b>2,119,901</b>	<b>142,865</b>	<b>190,677</b>	<b>-</b>	<b>2,453,443</b>
<b>Personnel Costs - Restricted Salaries</b>						
	Lead Principal Staff					-
	SPED Facilitator			-		-
	Speech Pathologist			-		-
	School Psychologist			39,000		39,000
	OT					-
	School Nurse			-		-
	GATE					-
	NSLP Manager					-
	Cafeteria Manager - NSLP			-	19,800	19,800
	On Campus Sub					-
	<b>Total Restricted Salaries</b>	<b>-</b>	<b>-</b>	<b>39,000</b>	<b>19,800</b>	<b>58,800</b>
	<b>Total Salaries and Wages</b>	<b>2,119,901</b>	<b>142,865</b>	<b>229,677</b>	<b>19,800</b>	<b>2,512,243</b>
230	PERS - 29.75%	630,670	42,502	68,329	5,891	747,392
	Insurances/Employment Taxes/Other Benefits	340,543	23,897	42,198	2,460	409,098
150	Incentives / Bonuses	47,941	3,972	4,747	422	57,082
	Stipend	-				-
250	Tuition Reimbursements	8,000				8,000
	Subst. Teachers (10 days/Teacher)	61,250	-	5,250	-	66,500
	<b>Total Benefits and Related</b>	<b>1,088,405</b>	<b>70,371</b>	<b>120,524</b>	<b>8,772</b>	<b>1,288,072</b>
	<b>Total Payroll / Benefits and Related</b>	<b>3,208,305</b>	<b>213,236</b>	<b>350,201</b>	<b>28,572</b>	<b>3,800,314</b>
<b>Supplies</b>		<b>Operating</b>	<b>Weights</b>	<b>SPED</b>	<b>NSLP</b>	<b>Total</b>
	Consumables	111,860				111,860
561	Dual Enrollment - Student Fees/Texbooks	-				-
	Zion's FFE Lease - payments	150,000				150,000
	Cash instead of Zion Lease - Curriculum/Tech/Furniture	-				-
610	Office Supplies	11,186			2,500	13,686
610	Classroom Supplies	23,171				23,171
610	Copier Supplies	3,396				3,396
610	Nursing Supplies	2,597				2,597
610	SPED Supplies	-		9,933		9,933
	Athletics/Extra	1,000				1,000
	<b>Total Supplies</b>	<b>303,210</b>	<b>-</b>	<b>9,933</b>	<b>2,500</b>	<b>315,643</b>

	<b>Purchased Services</b>					
320	Data Analysts Education Contracted Services	-	6,000			6,000
300	Special Education Contracted Services			247,690		247,690
310	Contracted Services: Crossing Guards	-				-
310	Management Fee	359,550				359,550
310	Payroll Services	12,180	1,220	1,820	740	15,960
340	Audit/Tax	10,000				10,000
340	Legal Fees	5,500				5,500
352	IT Services - Monthly	35,955				35,955
350	IT Set-up Fees	8,000				8,000
591	State Administrative Fee (1.25%)	74,891				74,891
320	Affiliation Fee - Inc. (1/2 of 1%)	29,136				29,136
330	Affiliation Fee - Professional Development (1/2 of 1%)	27,136				27,136
330	Affiliation Fee - Battle of the Books	2,000				2,000
	<b>Total Purchased Services</b>	<b>564,348</b>	<b>7,220</b>	<b>249,510</b>	<b>740</b>	<b>821,818</b>
	<b>General Operations</b>					
533	Telephone	8,240				8,240
535	Internet	16,480				16,480
534	Cell Phones	-				-
531	Postage	1,250				1,250
535	Website	4,500				4,500
443	Copier / Printing	30,000				30,000
651	Infinite Campus	4,098				4,098
	<b>Total General Operations</b>	<b>64,568</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>64,568</b>
	<b>Insurances</b>					
521	Property Insurance	14,523				14,523
522	Liability Insurance	9,925				9,925
523	Other Insurances	22,492				22,492
	<b>Total Insurances</b>	<b>46,939</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>46,939</b>
	<b>Other</b>	<b>Operating</b>	<b>Weights</b>	<b>SPED</b>	<b>NSLP</b>	<b>Total</b>
570	NSLP - Lunch (Breakfast for NLV)	-			353,221	353,221
540	Advertising / Marketing	-				-
580	Travel Reimbursement	7,500				7,500
340	Background and Fingerprinting	600				600
810	Dues and Fees	13,000				13,000
	Loan Payments / Interest Expense	-				-
	Prior Year Surplus allocated by board	-				-
	Graduation	-				-
900	Other Purchases	3,500				3,500
	<b>Total Other</b>	<b>24,600</b>	<b>-</b>	<b>-</b>	<b>353,221</b>	<b>377,821</b>
	<b>Facilities</b>					
622	Public Utilities	66,300				66,300
621	Natural Gas	1,920				1,920
411	Water / Sewer	19,500				19,500
421	Garbage / Disposal	16,575				16,575
490	Fire and Security alarms	8,000				8,000
422	Contracted Janitorial	61,699				61,699
610	Custodial Supplies	25,568				25,568
430/431	Facility Maintenance / Repairs / Capital Outlay	40,000				40,000
420	Lawn Care	16,000				16,000
420	Snow Removal	-				-
431	AC Maintenance & Repair	30,500				30,500
	<b>Total Facilities</b>	<b>286,062</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>286,062</b>
	<b>Total Expenses Before Bldg</b>	<b>4,498,033</b>	<b>220,456</b>	<b>609,644</b>	<b>385,033</b>	<b>5,713,165</b>
	<b>Scheduled Lease Payment</b>	47,791				47,791
	<b>Scheduled Bond Payment (S2015/S2018)</b>	838,000				838,000
	<b>Scheduled Bond Payment (S2019/S2021)</b>	-				-
	<b>Assessments / HOA / SID</b>	-				-
	<b>Surplus (Revenues-Total Expenses-Lease-Bond)</b>	<b>339,063</b>	<b>(55,236)</b>	<b>(322,539)</b>	<b>(22,259)</b>	<b>(60,971)</b>
		5.9%	-33.4%	-112.3%	-6.1%	-0.9%

Somerset: North Las Vegas - FY23

Operating

Weights

SPED

NSLP

Total

Somerset: Sky Pointe - FY23		Operating	Weights	SPED	NSLP	Total
Statewide Base (w/ District Adj)	7,293					7,293
Total Students (FTEs)	<b>2,215</b>					<b>2,215</b>
Kinder	130					130
1st Grade	130					130
2nd Grade	130					130
3rd Grade	130					130
4th Grade	130					130
5th Grade	130					130
6th Grade	125					125
7th Grade	125					125
8th Grade	155					155
9th Grade	270					270
10th Grade	270					270
11th Grade	270					270
12th Grade	220					220
Total Students (FTEs)	<b>2,215</b>		-	-	-	<b>2,215</b>
<b>PRIOR YEAR NUMBERS</b>						
SPED Count				259		259
ELL Count		33				33
GATE Count						-
FRL %					21%	21%
FRL (At-Risk) Count		365				365
<b>TEACHING STAFF</b>						
Classroom Teachers	77.00					77.00
SPED Teachers				13.00		13.00
Art Teacher	2.00					2.00
Music	2.00					2.00
PE Teacher	2.00					2.00
Dance	-					-
Technology (STEM)	2.00					2.00
Theatre	-					-
Spanish / Language	2.00					2.00
Additional Elective Teachers	3.00					3.00
<b>Total Teaching Staff</b>	<b>90.00</b>	<b>-</b>	<b>13.00</b>	<b>-</b>	<b>-</b>	<b>103.00</b>
<b>ADMIN &amp; SUPPORT</b>						
	<b>Operating</b>	<b>Weights</b>	<b>SPED</b>	<b>NSLP</b>	<b>Total</b>	
Principal	1.00					1.00
Assistant Principal	4.00					4.00
ELL Coordinator(s) / RB3 / SW	-					-
Counselor/ Student Support Advocate / Dean	4.00					4.00
Curriculum Coach	1.00	1.00				2.00
Office Manager	2.00					2.00
Registrar	2.00					2.00
Clinic Aide/ FASA	2.00					2.00
Receptionist	2.00					2.00
Teacher Assistants (SPED Included)		5.00	13.00			18.00
Campus Monitor/Custodian	6.00					6.00
Cafeteria Manager	-			3.00		3.00
SPED Facilitator	-		1.00			1.00
Speech Pathologist	-		1.00			1.00
School Psychologist	-					-
OT	-					-
School Nurse	1.00					1.00
Gate Teacher	-	-				-
<b>Total Admin &amp; Support</b>	<b>25.00</b>	<b>6.00</b>	<b>15.00</b>	<b>3.00</b>	<b>-</b>	<b>49.00</b>
<b>Total # Teachers</b>	<b>90.00</b>	<b>-</b>	<b>13.00</b>	<b>-</b>	<b>-</b>	<b>103.00</b>
<b>Total # Admin &amp; Support</b>	<b>25.00</b>	<b>6.00</b>	<b>15.00</b>	<b>3.00</b>	<b>-</b>	<b>49.00</b>
<b>Total Staff</b>	<b>115.00</b>	<b>6.00</b>	<b>28.00</b>	<b>3.00</b>	<b>-</b>	<b>152.00</b>
<b>Total Salaries &amp; Benefits as % of Expenses</b>						<b>65%</b>
<b>Instruction Salaries as % of Total Salaries</b>						<b>78%</b>
<b>Admin &amp; Support Salaries as % of Total Salaries</b>						<b>22%</b>
<b>Rent as % of Revenues</b>						<b>11%</b>

REVENUE (@ 98%)		Operating	Weights	SPED	NSLP	Total
3110	State Base Budget Revenue	15,831,306	-	-	-	15,831,306
4500	National School Lunch Program (NSLP)	-	-	-	289,137	289,137
4500	SPED Funding (Part B)	-	-	246,050	-	246,050
3115	SPED Discretionary Unit	-	-	713,545	-	713,545
	ELL Weight	-	53,987	-	-	53,987
3200	Gifted and Talented Education (GATE)	-	-	-	-	-
	At-Risk Weight	-	87,991	-	-	87,991
	OTHER: Academica Donation - Payroll Fees	29,700	1,940	7,220	1,220	40,080
1510	OTHER: Interest Income	-	-	-	-	-
	OTHER:	-	-	-	-	-
	OTHER:	-	-	-	-	-
<b>Total Revenues</b>		<b>15,861,006</b>	<b>143,918</b>	<b>966,815</b>	<b>290,357</b>	<b>17,262,096</b>

EXPENSES		Operating	Weights	SPED	NSLP	Total
<b>Personnel Costs - Unrestricted Salaries</b>						
104	Principal	150,342	-	-	-	150,342
104	Assistant Principal(s)	330,339	-	-	-	330,339
105	Curriculum Coach	60,404	56,100	-	-	116,504
105	ELL Coordinator(s) / RB3 / SW	-	-	-	-	-
105/106	Counselor / Student Support Advocate / Dean	252,960	-	-	-	252,960
101/103	Teachers Salaries	4,725,540	-	-	-	4,725,540
101	Prior Grant/Categorical Positions	-	-	-	-	-
101	SPED Teachers	-	-	682,578	-	682,578
107	Office Manager/ Registrar / Banker	207,386	-	-	-	207,386
107	Secretary & FASA	139,547	-	-	-	139,547
102	Teacher Assistants (including SPED)	-	99,000	257,400	-	356,400
107	Campus Monitors	167,040	-	-	-	167,040
107	Cafeteria Manager	-	-	-	-	-
<b>Total Unrestricted Salaries</b>		<b>6,033,558</b>	<b>155,100</b>	<b>939,978</b>	<b>-</b>	<b>7,128,636</b>
<b>Personnel Costs - Restricted Salaries</b>						
	Lead Principal Staff	-	-	-	-	-
	SPED Facilitator	-	-	75,325	-	75,325
	Speech Pathologist	-	-	49,242	-	49,242
	School Psychologist	-	-	-	-	-
	OT	-	-	-	-	-
	School Nurse	50,000	-	-	-	50,000
	GATE	-	-	-	-	-
	NSLP Manager	-	-	-	-	-
	Cafeteria Manager - NSLP	-	-	-	59,400	59,400
	On Campus Sub	45,000	-	-	-	45,000
<b>Total Restricted Salaries</b>		<b>95,000</b>	<b>-</b>	<b>124,566</b>	<b>59,400</b>	<b>278,966</b>
<b>Total Salaries and Wages</b>		<b>6,128,558</b>	<b>155,100</b>	<b>1,064,544</b>	<b>59,400</b>	<b>7,407,602</b>
230	PERS - 29.75%	1,823,246	46,142	316,702	17,672	2,203,762
	Insurances/Employment Taxes/Other Benefits	982,720	43,040	217,890	20,612	1,264,262
150	Incentives / Bonuses	131,635	3,885	22,211	1,266	158,997
150	Stipend	-	-	-	-	-
250	Tuition Reimbursements	13,000	-	-	-	13,000
	Subst. Teachers (10 days/Teacher)	112,500	-	22,750	-	135,250
<b>Total Benefits and Related</b>		<b>3,063,101</b>	<b>93,067</b>	<b>579,553</b>	<b>39,550</b>	<b>3,775,270</b>
<b>Total Payroll / Benefits and Related</b>		<b>9,191,659</b>	<b>248,167</b>	<b>1,644,097</b>	<b>98,950</b>	<b>11,182,873</b>
<b>Supplies</b>		<b>Operating</b>	<b>Weights</b>	<b>SPED</b>	<b>NSLP</b>	<b>Total</b>
	Consumables	310,100	-	-	-	310,100
561	Dual Enrollment - Student Fees/Texbooks	-	-	-	-	-
	Zion's FFE Lease - payments	265,000	-	-	-	265,000
	Cash instead of Zion Lease - Curriculum/Tech/Furniture	-	-	-	-	-
610	Office Supplies	31,010	-	-	2,500	33,510
610	Classroom Supplies	64,235	-	-	-	64,235
610	Copier Supplies	9,414	-	-	-	9,414
610	Nursing Supplies	7,199	-	-	-	7,199
610	SPED Supplies	-	-	33,411	-	33,411
	Athletics/Extra	65,000	-	-	-	65,000
<b>Total Supplies</b>		<b>751,958</b>	<b>-</b>	<b>33,411</b>	<b>2,500</b>	<b>787,869</b>

	<b>Purchased Services</b>					
320	Data Analysts Education Contracted Services	-	18,000			18,000
300	Special Education Contracted Services			354,400		354,400
310	Contracted Services: Crossing Guards	-				-
310	Management Fee	996,750				996,750
310	Payroll Services	29,700	1,940	7,220	1,220	40,080
340	Audit/Tax	11,000				11,000
340	Legal Fees	12,500				12,500
352	IT Services - Monthly	99,675				99,675
350	IT Set-up Fees	12,000				12,000
591	State Administrative Fee (1.25%)	203,705				203,705
320	Affiliation Fee - Inc. (1/2 of 1%)	80,772				80,772
330	Affiliation Fee - Professional Development (1/2 of 1%)	78,772				78,772
330	Affiliation Fee - Battle of the Books	2,000				2,000
	<b>Total Purchased Services</b>	<b>1,526,874</b>	<b>19,940</b>	<b>361,620</b>	<b>1,220</b>	<b>1,909,654</b>
	<b>General Operations</b>					
533	Telephone	15,450				15,450
535	Internet	28,840				28,840
534	Cell Phones	-				-
531	Postage	3,000				3,000
535	Website	9,000				9,000
443	Copier / Printing	60,000				60,000
651	Infinite Campus	9,430				9,430
	<b>Total General Operations</b>	<b>125,720</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>125,720</b>
	<b>Insurances</b>					
521	Property Insurance	24,577				24,577
522	Liability Insurance	16,796				16,796
523	Other Insurances	35,988				35,988
	<b>Total Insurances</b>	<b>77,361</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>77,361</b>
	<b>Other</b>	<b>Operating</b>	<b>Weights</b>	<b>SPED</b>	<b>NSLP</b>	<b>Total</b>
570	NSLP - Lunch	-			272,615	272,615
540	Advertising / Marketing	10,000				10,000
580	Travel Reimbursement	15,000				15,000
340	Background and Fingerprinting	1,200				1,200
810	Dues and Fees	18,000				18,000
	Loan Payments / Interest Expense	-				-
	Prior Year Surplus allocated by board	-				-
	Graduation	20,000				20,000
900	Other Purchases	6,000				6,000
	<b>Total Other</b>	<b>70,200</b>	<b>-</b>	<b>-</b>	<b>272,615</b>	<b>342,815</b>
	<b>Facilities</b>					
622	Public Utilities	190,000				190,000
621	Natural Gas	-				-
411	Water / Sewer	82,500				82,500
421	Garbage / Disposal	49,500				49,500
490	Fire and Security alarms	20,000				20,000
422	Contracted Janitorial	225,662				225,662
610	Custodial Supplies	70,880				70,880
430/431	Facility Maintenance / Repairs / Capital Outlay	125,000				125,000
420	Lawn Care	17,900				17,900
420	Snow Removal	-				-
431	AC Maintenance & Repair	33,000				33,000
	<b>Total Facilities</b>	<b>814,442</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>814,442</b>
	<b>Total Expenses Before Bldg</b>	<b>12,558,213</b>	<b>268,107</b>	<b>2,039,128</b>	<b>375,285</b>	<b>15,240,733</b>
	<b>Scheduled Lease Payment</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Scheduled Bond Payment (S2015/S2018)</b>	<b>1,975,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,975,500</b>
	<b>Scheduled Bond Payment (S2019/S2021)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Assessments / HOA / SID</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Surplus (Revenues-Total Expenses-Lease-Bond)</b>	<b>1,327,293</b>	<b>(124,189)</b>	<b>(1,072,313)</b>	<b>(84,928)</b>	<b>45,863</b>
		<b>8.4%</b>	<b>-86.3%</b>	<b>-110.9%</b>	<b>-29.2%</b>	<b>0.3%</b>

Somerset: Sky Pointe - FY23

Operating

Weights

SPED

NSLP

Total

Somerset: Losee - FY23		Operating	Weights	SPED	NSLP	Total
Statewide Base (w/ District Adj)	7,293					7,293
Total Students (FTEs)	<b>2,590</b>					<b>2,590</b>
Kinder	129					129
1st Grade	135					135
2nd Grade	145					145
3rd Grade	150					150
4th Grade	145					145
5th Grade	145					145
6th Grade	278					278
7th Grade	278					278
8th Grade	298					298
9th Grade	264					264
10th Grade	272					272
11th Grade	218					218
12th Grade	133					133
Total Students (FTEs)	<b>2,590</b>	-	-	-	-	<b>2,590</b>
<b>PRIOR YEAR NUMBERS</b>						
SPED Count				274		274
ELL Count		190				190
GATE Count	-					-
FRL %				45%		45%
FRL (At-Risk) Count		909				909
<b>TEACHING STAFF</b>						
Classroom Teachers	88.00					88.00
SPED Teachers				13.00		13.00
Art Teacher	2.00					2.00
Music	2.00					2.00
PE Teacher	2.00					2.00
Dance	-					-
Technology (STEM)	2.00					2.00
Theatre	-					-
Spanish / Language	2.00					2.00
Additional Elective Teachers	4.00					4.00
<b>Total Teaching Staff</b>	<b>102.00</b>	-	-	<b>13.00</b>	-	<b>115.00</b>
<b>ADMIN &amp; SUPPORT</b>						
	<b>Operating</b>	<b>Weights</b>	<b>SPED</b>	<b>NSLP</b>	<b>Total</b>	
Principal	1.00					1.00
Assistant Principal	4.00					4.00
ELL Coordinator(s) / RB3 / SW	-	4.00				4.00
Counselor/ Student Support Advocate / Dean	4.00					4.00
Curriculum Coach	-	2.00				2.00
Office Manager	2.00					2.00
Registrar	2.00					2.00
Clinic Aide/ FASA	2.00					2.00
Receptionist	2.00					2.00
Teacher Assistants (SPED Included)	2.00	10.00	11.00			23.00
Campus Monitor/Custodian	6.00					6.00
Cafeteria Manager				4.00		4.00
SPED Facilitator	-		1.00			1.00
Speech Pathologist	-		1.00			1.00
School Psychologist	-		1.00			1.00
OT	-					-
School Nurse	1.00					1.00
Gate Teacher	-	-				-
<b>Total Admin &amp; Support</b>	<b>26.00</b>	<b>16.00</b>	<b>14.00</b>	<b>4.00</b>		<b>60.00</b>
<b>Total # Teachers</b>	<b>102.00</b>	-	<b>13.00</b>	-		<b>115.00</b>
<b>Total # Admin &amp; Support</b>	<b>26.00</b>	<b>16.00</b>	<b>14.00</b>	<b>4.00</b>		<b>60.00</b>
<b>Total Staff</b>	<b>128.00</b>	<b>16.00</b>	<b>27.00</b>	<b>4.00</b>		<b>175.00</b>
<b>Total Salaries &amp; Benefits as % of Expenses</b>						
						62%
<b>Instruction Salaries as % of Total Salaries</b>						
						77%
<b>Admin &amp; Support Salaries as % of Total Salaries</b>						
						23%
<b>Rent as % of Revenues</b>						
						11%

	REVENUE (@ 98%)	Operating	Weights	SPED	NSLP	Total
3110	State Base Budget Revenue	18,511,549	-	-	-	18,511,549
4500	National School Lunch Program (NSLP)	-	-	-	1,124,013	1,124,013
4500	SPED Funding (Part B)	-	-	260,300	-	260,300
3115	SPED Discretionary Unit	-	-	754,870	-	754,870
	ELL Weight	-	310,836	-	-	310,836
3200	Gifted and Talented Education (GATE)	-	-	-	-	-
	At-Risk Weight	-	224,587	-	-	224,587
	OTHER: Academica Donation - Payroll Fees	32,820	4,340	6,980	1,460	45,600
1510	OTHER: Interest Income	-	-	-	-	-
	OTHER:	-	-	-	-	-
	OTHER:	-	-	-	-	-
	<b>Total Revenues</b>	<b>18,544,369</b>	<b>539,763</b>	<b>1,022,150</b>	<b>1,125,473</b>	<b>21,231,755</b>

	EXPENSES	Operating	Weights	SPED	NSLP	Total
	<b>Personnel Costs - Unrestricted Salaries</b>					
104	Principal	138,020	-	-	-	138,020
104	Assistant Principal(s)	325,056	-	-	-	325,056
105	Curriculum Coach	-	111,174	-	-	111,174
105	ELL Coordinator(s) / RB3 / SW	-	265,015	-	-	265,015
105/106	Counselor / Student Support Advocate / Dean	255,440	-	-	-	255,440
101/103	Teachers Salaries	5,152,530	-	-	-	5,152,530
101	Prior Grant/Categorical Positions	-	-	-	-	-
101	SPED Teachers	-	-	656,695	-	656,695
107	Office Manager / Registrar / Banker	169,357	-	-	-	169,357
107	Secretary & FASA	91,200	-	-	-	91,200
102	Teacher Assistants (including SPED)	43,200	216,000	237,600	-	496,800
107	Campus Monitors	172,800	-	-	-	172,800
107	Cafeteria Manager	-	-	-	-	-
	<b>Total Unrestricted Salaries</b>	<b>6,347,602</b>	<b>592,189</b>	<b>894,295</b>	<b>-</b>	<b>7,834,087</b>
	<b>Personnel Costs - Restricted Salaries</b>					
	Lead Principal Staff	-	-	-	-	-
	SPED Facilitator	-	-	65,557	-	65,557
	Speech Pathologist	-	-	57,000	-	57,000
	School Psychologist	-	-	71,021	-	71,021
	OT	-	-	-	-	-
	School Nurse	56,650	-	-	-	56,650
	GATE	-	-	-	-	-
	NSLP Manager	-	-	-	-	-
	Cafeteria Manager - NSLP	-	-	-	86,400	86,400
	On Campus Sub	67,500	-	-	-	67,500
	<b>Total Restricted Salaries</b>	<b>124,150</b>	<b>-</b>	<b>193,578</b>	<b>86,400</b>	<b>404,128</b>
	<b>Total Salaries and Wages</b>	<b>6,471,752</b>	<b>592,189</b>	<b>1,087,873</b>	<b>86,400</b>	<b>8,238,215</b>
230	PERS - 29.75%	1,925,346	176,176	323,642	25,704	2,450,869
	Insurances/Employment Taxes/Other Benefits	1,076,330	123,702	213,175	27,843	1,441,051
150	Incentives / Bonuses	144,084	14,270	22,482	1,688	182,524
150	Stipend	-	-	-	-	-
250	Tuition Reimbursements	13,000	-	-	-	13,000
	Subst. Teachers (10 days/Teacher)	111,000	-	22,750	-	133,750
	<b>Total Benefits and Related</b>	<b>3,269,760</b>	<b>314,149</b>	<b>582,049</b>	<b>55,235</b>	<b>4,221,194</b>
	<b>Total Payroll / Benefits and Related</b>	<b>9,741,513</b>	<b>906,338</b>	<b>1,669,922</b>	<b>141,635</b>	<b>12,459,408</b>
	<b>Supplies</b>	<b>Operating</b>	<b>Weights</b>	<b>SPED</b>	<b>NSLP</b>	<b>Total</b>
	Consumables	362,600	-	-	-	362,600
561	Dual Enrollment - Student Fees/Texbooks	-	-	-	-	-
	Zion's FFE Lease - payments	200,000	-	-	-	200,000
	Cash instead of Zion Lease - Curriculum/Tech/Furniture	-	-	-	-	-
610	Office Supplies	36,260	-	-	2,500	38,760
610	Classroom Supplies	75,110	-	-	-	75,110
610	Copier Supplies	11,008	-	-	-	11,008
610	Nursing Supplies	8,418	-	-	-	8,418
610	SPED Supplies	-	-	35,346	-	35,346
	Athletics/Extra	135,000	-	-	-	135,000
	<b>Total Supplies</b>	<b>828,395</b>	<b>-</b>	<b>35,346</b>	<b>2,500</b>	<b>866,241</b>



	<b>Purchased Services</b>					
320	Data Analysts Education Contracted Services	-	18,000			18,000
300	Special Education Contracted Services			271,950		271,950
310	Contracted Services: Crossing Guards	25,393				25,393
310	Management Fee	1,165,500				1,165,500
310	Payroll Services	32,820	4,340	6,980	1,460	45,600
340	Audit/Tax	11,000				11,000
340	Legal Fees	12,500				12,500
352	IT Services - Monthly	116,550				116,550
350	IT Set-up Fees	12,000				12,000
591	State Administrative Fee (1.25%)	242,809				242,809
320	Affiliation Fee - Inc. (1/2 of 1%)	94,447				94,447
330	Affiliation Fee - Professional Development (1/2 of 1%)	92,447				92,447
330	Affiliation Fee - Battle of the Books	2,000				2,000
	<b>Total Purchased Services</b>	<b>1,807,466</b>	<b>22,340</b>	<b>278,930</b>	<b>1,460</b>	<b>2,110,196</b>
	<b>General Operations</b>					
533	Telephone	15,450				15,450
535	Internet	28,840				28,840
534	Cell Phones	-				-
531	Postage	3,000				3,000
535	Website	9,000				9,000
443	Copier / Printing	60,000				60,000
651	Infinite Campus	10,180				10,180
	<b>Total General Operations</b>	<b>126,470</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>126,470</b>
	<b>Insurances</b>					
521	Property Insurance	25,825				25,825
522	Liability Insurance	17,648				17,648
523	Other Insurances	37,662				37,662
	<b>Total Insurances</b>	<b>81,135</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>81,135</b>
	<b>Other</b>	<b>Operating</b>	<b>Weights</b>	<b>SPED</b>	<b>NSLP</b>	<b>Total</b>
570	NSLP - Lunch (Breakfast for Losee)	-			1,096,649	1,096,649
540	Advertising / Marketing	10,000				10,000
580	Travel Reimbursement	15,000				15,000
340	Background and Fingerprinting	1,200				1,200
810	Dues and Fees	18,000				18,000
	Loan Payments / Interest Expense	-				-
	Prior Year Surplus allocated by board	-				-
	Graduation	30,000				30,000
900	Other Purchases	12,000				12,000
	<b>Total Other</b>	<b>86,200</b>	<b>-</b>	<b>-</b>	<b>1,096,649</b>	<b>1,182,849</b>
	<b>Facilities</b>					
622	Public Utilities	216,000				216,000
621	Natural Gas	-				-
411	Water / Sewer	75,000				75,000
421	Garbage / Disposal	54,000				54,000
490	Fire and Security alarms	20,000				20,000
422	Contracted Janitorial	227,450				227,450
610	Custodial Supplies	82,880				82,880
430/431	Facility Maintenance / Repairs / Capital Outlay	125,000				125,000
420	Lawn Care	25,039				25,039
420	Snow Removal	-				-
431	AC Maintenance & Repair	30,000				30,000
	<b>Total Facilities</b>	<b>855,369</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>855,369</b>
	<b>Total Expenses Before Bldg</b>	<b>13,526,549</b>	<b>928,678</b>	<b>1,984,198</b>	<b>1,242,244</b>	<b>17,681,669</b>
	<b>Scheduled Lease Payment</b>	-				-
	<b>Scheduled Bond Payment (\$2015/\$2018)</b>	2,354,000				2,354,000
	<b>Scheduled Bond Payment (\$2019/\$2021)</b>	-				-
	<b>Assessments / HOA / SID</b>	-				-
	<b>Surplus (Revenues-Total Expenses-Lease-Bond)</b>	<b>2,663,821</b>	<b>(388,915)</b>	<b>(962,048)</b>	<b>(116,772)</b>	<b>1,196,086</b>
		14.4%	-72.1%	-94.1%	-10.4%	5.6%

Somerset: Losee - FY23

Operating

Weights

SPED

NSLP

Total

Somerset: Stephanie - FY23		Operating	Weights	SPED	NSLP	Total
Statewide Base (w/ District Adj)	7,293					7,293
Total Students (FTEs)	996					996
Kinder	104					104
1st Grade	104					104
2nd Grade	104					104
3rd Grade	104					104
4th Grade	104					104
5th Grade	104					104
6th Grade	124					124
7th Grade	124					124
8th Grade	124					124
9th Grade	-					-
10th Grade	-					-
11th Grade	-					-
12th Grade	-					-
Total Students (FTEs)	996	-	-	-	-	996
<b>PRIOR YEAR NUMBERS</b>						
SPED Count				143		143
ELL Count			29			29
GATE Count						-
FRL %					31%	31%
FRL (At-Risk) Count			241			241
<b>TEACHING STAFF</b>						
Classroom Teachers	36.00					36.00
SPED Teachers	-			6.00		6.00
Art Teacher	1.00					1.00
Music	1.00					1.00
PE Teacher	1.00					1.00
Dance	-					-
Technology (STEM)	1.00					1.00
Theatre	-					-
Spanish / Language	1.00					1.00
Additional Elective Teachers	1.50					1.50
<b>Total Teaching Staff</b>	<b>42.50</b>	<b>-</b>	<b>6.00</b>	<b>-</b>	<b>-</b>	<b>48.50</b>
<b>ADMIN &amp; SUPPORT</b>						
	<b>Operating</b>	<b>Weights</b>	<b>SPED</b>	<b>NSLP</b>	<b>Total</b>	
Principal	1.00					1.00
Assistant Principal	2.00					2.00
ELL Coordinator(s) / RB3 / SW	-	1.00				1.00
Counselor/ Student Support Advocate / Dean	2.00					2.00
Curriculum Coach	-	1.00				1.00
Office Manager	1.00					1.00
Registrar	1.00					1.00
Clinic Aide/ FASA	1.00					1.00
Receptionist	1.00					1.00
Teacher Assistants (SPED Included)	-	4.00	6.00			10.00
Campus Monitor/Custodian	1.00					1.00
Cafeteria Manager	-			1.50		1.50
SPED Facilitator	-		1.00			1.00
Speech Pathologist	-		-			-
School Psychologist	-		0.50			0.50
OT	-					-
School Nurse	-					-
Gate Teacher	-	1.00				1.00
<b>Total Admin &amp; Support</b>	<b>10.00</b>	<b>7.00</b>	<b>7.50</b>	<b>1.50</b>	<b>-</b>	<b>26.00</b>
<b>Total # Teachers</b>	<b>42.50</b>	<b>-</b>	<b>6.00</b>	<b>-</b>	<b>-</b>	<b>48.50</b>
<b>Total # Admin &amp; Support</b>	<b>10.00</b>	<b>7.00</b>	<b>7.50</b>	<b>1.50</b>	<b>-</b>	<b>26.00</b>
<b>Total Staff</b>	<b>52.50</b>	<b>7.00</b>	<b>13.50</b>	<b>1.50</b>	<b>-</b>	<b>74.50</b>
<b>Total Salaries &amp; Benefits as % of Expenses</b>						
Instruction Salaries as % of Total Salaries						66%
Admin & Support Salaries as % of Total Salaries						76%
Admin & Support Salaries as % of Total Salaries						24%
Rent as % of Revenues						10%

	REVENUE (@ 98%)	Operating	Weights	SPED	NSLP	Total
3110	State Base Budget Revenue	7,118,727	-	-	-	7,118,727
4500	National School Lunch Program (NSLP)	-	-	-	192,134	192,134
4500	SPED Funding (Part B)	-	-	135,850	-	135,850
3115	SPED Discretionary Unit	-	-	393,965	-	393,965
	ELL Weight	-	47,443	-	-	47,443
3200	Gifted and Talented Education (GATE)	-	-	-	-	-
	At-Risk Weight	-	59,544	-	-	59,544
	OTHER: Academica Donation - Payroll Fees	14,700	2,180	3,740	860	21,480
1510	OTHER: Interest Income	-	-	-	-	-
	OTHER:	-	-	-	-	-
	OTHER:	-	-	-	-	-
	<b>Total Revenues</b>	<b>7,133,427</b>	<b>109,167</b>	<b>533,555</b>	<b>192,994</b>	<b>7,969,144</b>

	EXPENSES	Operating	Weights	SPED	NSLP	Total
	<b>Personnel Costs - Unrestricted Salaries</b>					
104	Principal	102,000				102,000
104	Assistant Principal(s)	156,892				156,892
105	Curriculum Coach		54,912			54,912
105	ELL Coordinator(s) / RB3 / SW		50,000			50,000
105/106	Counselor / Student Support Advocate / Dean	114,277				114,277
101/103	Teachers Salaries	2,164,313	-	-	-	2,164,313
101	Prior Grant/Categorical Positions	-				-
101	SPED Teachers	-	-	305,550	-	305,550
107	Office Manager / Registrar / Banker	88,958				88,958
107	Secretary & FASA	41,800				41,800
102	Teacher Assistants (including SPED)	-	79,200	118,800	-	198,000
107	Campus Monitors	30,995				30,995
107	Cafeteria Manager	-				-
	<b>Total Unrestricted Salaries</b>	<b>2,699,235</b>	<b>184,112</b>	<b>424,350</b>	<b>-</b>	<b>3,307,697</b>
	<b>Personnel Costs - Restricted Salaries</b>					
	Lead Principal Staff			-		-
	SPED Facilitator			57,222		57,222
	Speech Pathologist			-		-
	School Psychologist			39,000		39,000
	OT			-		-
	School Nurse			-		-
	GATE		50,000			50,000
	NSLP Manager			-		-
	Cafeteria Manager - NSLP			-	29,700	29,700
	On Campus Sub	22,500				22,500
	<b>Total Restricted Salaries</b>	<b>22,500</b>	<b>50,000</b>	<b>96,222</b>	<b>29,700</b>	<b>198,422</b>
	<b>Total Salaries and Wages</b>	<b>2,721,735</b>	<b>234,112</b>	<b>520,572</b>	<b>29,700</b>	<b>3,506,119</b>
230	PERS - 29.75%	809,716	69,648	154,870	8,836	1,043,070
	Insurances/Employment Taxes/Other Benefits	444,829	52,871	105,419	10,306	613,426
150	Incentives / Bonuses	62,179	6,203	10,895	633	79,909
150	Stipend					-
250	Tuition Reimbursements	8,000				8,000
	Subst. Teachers (10 days/Teacher)	51,875	-	10,500	-	62,375
	<b>Total Benefits and Related</b>	<b>1,376,598</b>	<b>128,723</b>	<b>281,684</b>	<b>19,775</b>	<b>1,806,780</b>
	<b>Total Payroll / Benefits and Related</b>	<b>4,098,333</b>	<b>362,835</b>	<b>802,256</b>	<b>49,475</b>	<b>5,312,899</b>
	<b>Supplies</b>	<b>Operating</b>	<b>Weights</b>	<b>SPED</b>	<b>NSLP</b>	<b>Total</b>
	Consumables	139,440				139,440
561	Dual Enrollment - Student Fees/Texbooks	-				-
	Zion's FFE Lease - payments	70,000				70,000
	Cash instead of Zion Lease - Curriculum/Tech/Furniture					-
610	Office Supplies	13,944			2,500	16,444
610	Classroom Supplies	28,884				28,884
610	Copier Supplies	4,233				4,233
610	Nursing Supplies	3,237				3,237
610	SPED Supplies	-		18,447		18,447
	Athletics/Extra	1,000				1,000
	<b>Total Supplies</b>	<b>260,738</b>	<b>-</b>	<b>18,447</b>	<b>2,500</b>	<b>281,685</b>

	<b>Purchased Services</b>					
320	Data Analysts Education Contracted Services	-	12,000			12,000
300	Special Education Contracted Services	-		283,860		283,860
310	Contracted Services: Crossing Guards	-				-
310	Management Fee	448,200				448,200
310	Payroll Services	14,700	2,180	3,740	860	21,480
340	Audit/Tax	10,000				10,000
340	Legal Fees	5,500				5,500
352	IT Services - Monthly	44,820				44,820
350	IT Set-up Fees	8,000				8,000
591	State Administrative Fee (1.25%)	92,137				92,137
320	Affiliation Fee - Inc. (1/2 of 1%)	36,320				36,320
330	Affiliation Fee - Professional Development (1/2 of 1%)	34,320				34,320
330	Affiliation Fee - Battle of the Books	2,000				2,000
	<b>Total Purchased Services</b>	<b>695,998</b>	<b>14,180</b>	<b>287,600</b>	<b>860</b>	<b>998,638</b>
	<b>General Operations</b>					
533	Telephone	8,240				8,240
535	Internet	16,480				16,480
534	Cell Phones	-				-
531	Postage	1,250				1,250
535	Website	4,500				4,500
443	Copier / Printing	30,000				30,000
651	Infinite Campus	4,492				4,492
	<b>Total General Operations</b>	<b>64,962</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>64,962</b>
	<b>Insurances</b>					
521	Property Insurance	11,618				11,618
522	Liability Insurance	7,940				7,940
523	Other Insurances	18,594				18,594
	<b>Total Insurances</b>	<b>38,151</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>38,151</b>
	<b>Other</b>	<b>Operating</b>	<b>Weights</b>	<b>SPED</b>	<b>NSLP</b>	<b>Total</b>
570	NSLP - Lunch	-			181,155	181,155
540	Advertising / Marketing	5,000				5,000
580	Travel Reimbursement	7,500				7,500
340	Background and Fingerprinting	600				600
810	Dues and Fees	13,000				13,000
	Loan Payments / Interest Expense	-				-
	Prior Year Surplus allocated by board	-				-
	Graduation	-				-
900	Other Purchases	3,000				3,000
	<b>Total Other</b>	<b>29,100</b>	<b>-</b>	<b>-</b>	<b>181,155</b>	<b>210,255</b>
	<b>Facilities</b>					
622	Public Utilities	69,000				69,000
621	Natural Gas	-				-
411	Water / Sewer	21,500				21,500
421	Garbage / Disposal	17,250				17,250
490	Fire and Security alarms	8,000				8,000
422	Contracted Janitorial	84,221				84,221
610	Custodial Supplies	31,872				31,872
430/431	Facility Maintenance / Repairs / Capital Outlay	55,000				55,000
420	Lawn Care	12,000				12,000
420	Snow Removal	-				-
431	AC Maintenance & Repair	18,000				18,000
	<b>Total Facilities</b>	<b>316,843</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>316,843</b>
	<b>Total Expenses Before Bldg</b>	<b>5,504,125</b>	<b>377,015</b>	<b>1,108,303</b>	<b>233,990</b>	<b>7,223,433</b>
	<b>Scheduled Lease Payment</b>	-				-
	<b>Scheduled Bond Payment (\$2015/\$2018)</b>	804,600				804,600
	<b>Scheduled Bond Payment (\$2019/\$2021)</b>	-				-
	<b>Assessments / HOA / SID</b>	-				-
	<b>Surplus (Revenues-Total Expenses-Lease-Bond)</b>	<b>824,703</b>	<b>(267,848)</b>	<b>(574,748)</b>	<b>(40,996)</b>	<b>(58,889)</b>
		11.6%	-245.4%	-107.7%	-21.2%	-0.7%

Somerset: Stephanie - FY23

Operating

Weights

SPED

NSLP

Total

Somerset: Lone Mountain - FY23		Operating	Weights	SPED	NSLP	Total
Statewide Base (w/ District Adj)	7,293					7,293
Total Students (FTEs)	<b>1,017</b>					<b>1,017</b>
Kinder	103					103
1st Grade	104					104
2nd Grade	104					104
3rd Grade	104					104
4th Grade	112					112
5th Grade	112					112
6th Grade	128					128
7th Grade	127					127
8th Grade	123					123
9th Grade	-					-
10th Grade	-					-
11th Grade	-					-
12th Grade	-					-
Total Students (FTEs)	<b>1,017</b>	-	-	-	-	<b>1,017</b>
<b>PRIOR YEAR NUMBERS</b>						
SPED Count				124		124
ELL Count			34			34
GATE Count						-
FRL %					24%	24%
FRL (At-Risk) Count			195			195
<b>TEACHING STAFF</b>						
Classroom Teachers	36.00					36.00
SPED Teachers				5.00		5.00
Art Teacher	1.00					1.00
Music	1.00					1.00
PE Teacher	2.00					2.00
Dance	-					-
Technology (STEM)	1.00					1.00
Theatre	-					-
Spanish / Language	1.00					1.00
Additional Elective Teachers	1.00					1.00
<b>Total Teaching Staff</b>	<b>43.00</b>	-		<b>5.00</b>	-	<b>48.00</b>
<b>ADMIN &amp; SUPPORT</b>						
	<b>Operating</b>	<b>Weights</b>	<b>SPED</b>	<b>NSLP</b>	<b>Total</b>	
Principal	1.00					1.00
Assistant Principal	2.00					2.00
ELL Coordinator(s) / RB3 / SW	1.00					1.00
Counselor/ Student Support Advocate / Dean	2.00					2.00
Curriculum Coach	-	1.00				1.00
Office Manager	1.00					1.00
Registrar	1.00					1.00
Clinic Aide/ FASA	1.00					1.00
Receptionist	1.00					1.00
Teacher Assistants (SPED Included)	-	7.00	5.00			12.00
Campus Monitor/Custodian	2.50					2.50
Cafeteria Manager	-			1.50		1.50
SPED Facilitator	-		1.00			1.00
Speech Pathologist	-		1.00			1.00
School Psychologist	-					-
OT	-					-
School Nurse	1.00					1.00
Gate Teacher	-	0.50				0.50
						-
<b>Total Admin &amp; Support</b>	<b>13.50</b>	<b>8.50</b>	<b>7.00</b>	<b>1.50</b>		<b>30.50</b>
<b>Total # Teachers</b>	<b>43.00</b>	-	<b>5.00</b>	-		<b>48.00</b>
<b>Total # Admin &amp; Support</b>	<b>13.50</b>	<b>8.50</b>	<b>7.00</b>	<b>1.50</b>		<b>30.50</b>
<b>Total Staff</b>	<b>56.50</b>	<b>8.50</b>	<b>12.00</b>	<b>1.50</b>		<b>78.50</b>
<b>Total Salaries &amp; Benefits as % of Expenses</b>						
						67%
<b>Instruction Salaries as % of Total Salaries</b>						
						74%
<b>Admin &amp; Support Salaries as % of Total Salaries</b>						
						26%
<b>Rent as % of Revenues</b>						
						11%

	REVENUE (@ 98%)	Operating	Weights	SPED	NSLP	Total
3110	State Base Budget Revenue	7,268,821	-	-	-	7,268,821
4500	National School Lunch Program (NSLP)	-	-	-	155,308	155,308
4500	SPED Funding (Part B)	-	-	117,800	-	117,800
3115	SPED Discretionary Unit	-	-	341,620	-	341,620
	ELL Weight	-	55,623	-	-	55,623
3200	Gifted and Talented Education (GATE)	-	-	-	-	-
	At-Risk Weight	-	48,179	-	-	48,179
	OTHER: Academica Donation - Payroll Fees	15,660	2,540	3,380	860	22,440
1510	OTHER: Interest Income	-	-	-	-	-
	OTHER:	-	-	-	-	-
	OTHER:	-	-	-	-	-
	<b>Total Revenues</b>	<b>7,284,481</b>	<b>106,342</b>	<b>462,800</b>	<b>156,168</b>	<b>8,009,791</b>

	EXPENSES	Operating	Weights	SPED	NSLP	Total
	<b>Personnel Costs - Unrestricted Salaries</b>					
104	Principal	106,080				106,080
104	Assistant Principal(s)	148,308				148,308
105	Curriculum Coach	-	56,182			56,182
105	ELL Coordinator(s) / RB3 / SW	56,100				56,100
105/106	Counselor / Student Support Advocate / Dean	116,280				116,280
101/103	Teachers Salaries	2,111,300	-	-	-	2,111,300
101	Prior Grant/Categorical Positions	-				-
101	SPED Teachers	-	-	245,500	-	245,500
107	Office Manager/ Registrar / Banker	80,580				80,580
107	Secretary & FASA	41,800				41,800
102	Teacher Assistants (including SPED)	-	138,600	99,000	-	237,600
107	Campus Monitors	76,800				76,800
107	Cafeteria Manager	-				-
	<b>Total Unrestricted Salaries</b>	<b>2,737,248</b>	<b>194,782</b>	<b>344,500</b>	<b>-</b>	<b>3,276,530</b>
	<b>Personnel Costs - Restricted Salaries</b>					
	Lead Principal Staff			-		-
	SPED Facilitator			56,100		56,100
	Speech Pathologist			52,020		52,020
	School Psychologist			-		-
	OT			-		-
	School Nurse	38,628		-		38,628
	GATE		25,000			25,000
	NSLP Manager					-
	Cafeteria Manager - NSLP	-		-	29,700	29,700
	On Campus Sub	24,300				24,300
	<b>Total Restricted Salaries</b>	<b>62,928</b>	<b>25,000</b>	<b>108,120</b>	<b>29,700</b>	<b>225,748</b>
	<b>Total Salaries and Wages</b>	<b>2,800,176</b>	<b>219,782</b>	<b>452,620</b>	<b>29,700</b>	<b>3,502,278</b>
230	PERS - 29.75%	833,052	65,385	134,654	8,836	1,041,928
	Insurances/Employment Taxes/Other Benefits	455,532	58,457	89,645	3,689	607,323
150	Incentives / Bonuses	66,109	5,287	9,915	633	81,944
150	Stipend	15,000				15,000
250	Tuition Reimbursements	8,000				8,000
	Subst. Teachers (10 days/Teacher)	50,950	-	8,750	-	59,700
	<b>Total Benefits and Related</b>	<b>1,428,643</b>	<b>129,129</b>	<b>242,964</b>	<b>13,158</b>	<b>1,813,894</b>
	<b>Total Payroll / Benefits and Related</b>	<b>4,228,819</b>	<b>348,910</b>	<b>695,584</b>	<b>42,858</b>	<b>5,316,172</b>
	<b>Supplies</b>	<b>Operating</b>	<b>Weights</b>	<b>SPED</b>	<b>NSLP</b>	<b>Total</b>
	Consumables	142,380				142,380
561	Dual Enrollment - Student Fees/Texbooks	-				-
	Zion's FFE Lease - payments	120,000				120,000
	Cash instead of Zion Lease - Curriculum/Tech/Furniture					-
610	Office Supplies	14,238			2,500	16,738
610	Classroom Supplies	29,493				29,493
610	Copier Supplies	4,322				4,322
610	Nursing Supplies	3,305				3,305
610	SPED Supplies	-		15,996		15,996
	Athletics/Extra	1,000				1,000
	<b>Total Supplies</b>	<b>314,739</b>	<b>-</b>	<b>15,996</b>	<b>2,500</b>	<b>333,235</b>

	<b>Purchased Services</b>					
320	Data Analysts Education Contracted Services	-	12,000			12,000
300	Special Education Contracted Services	-		116,955		116,955
310	Contracted Services: Crossing Guards	-				-
310	Management Fee	457,650				457,650
310	Payroll Services	15,660	2,540	3,380	860	22,440
340	Audit/Tax	10,000				10,000
340	Legal Fees	5,500				5,500
352	IT Services - Monthly	45,765				45,765
350	IT Set-up Fees	8,000				8,000
591	State Administrative Fee (1.25%)	94,012				94,012
320	Affiliation Fee - Inc. (1/2 of 1%)	37,086				37,086
330	Affiliation Fee - Professional Development (1/2 of 1%)	35,086				35,086
330	Affiliation Fee - Battle of the Books	2,000				2,000
	<b>Total Purchased Services</b>	<b>710,759</b>	<b>14,540</b>	<b>120,335</b>	<b>860</b>	<b>846,494</b>
	<b>General Operations</b>					
533	Telephone	8,240				8,240
535	Internet	16,480				16,480
534	Cell Phones	4,800				4,800
531	Postage	1,250				1,250
535	Website	4,500				4,500
443	Copier / Printing	30,000				30,000
651	Infinite Campus	4,534				4,534
	<b>Total General Operations</b>	<b>69,804</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>69,804</b>
	<b>Insurances</b>					
521	Property Insurance	11,618				11,618
522	Liability Insurance	7,940				7,940
523	Other Insurances	18,594				18,594
	<b>Total Insurances</b>	<b>38,151</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>38,151</b>
	<b>Other</b>	<b>Operating</b>	<b>Weights</b>	<b>SPED</b>	<b>NSLP</b>	<b>Total</b>
570	NSLP - Lunch	-			146,433	146,433
540	Advertising / Marketing	5,000				5,000
580	Travel Reimbursement	7,500				7,500
340	Background and Fingerprinting	600				600
810	Dues and Fees	13,000				13,000
	Loan Payments / Interest Expense	-				-
	Prior Year Surplus allocated by board	-				-
	Graduation	-				-
900	Other Purchases	3,000				3,000
	<b>Total Other</b>	<b>29,100</b>	<b>-</b>	<b>-</b>	<b>146,433</b>	<b>175,533</b>
	<b>Facilities</b>					
622	Public Utilities	72,000				72,000
621	Natural Gas	-				-
411	Water / Sewer	70,000				70,000
421	Garbage / Disposal	15,000				15,000
490	Fire and Security alarms	8,000				8,000
422	Contracted Janitorial	86,678				86,678
610	Custodial Supplies	32,544				32,544
430/431	Facility Maintenance / Repairs / Capital Outlay	37,500				37,500
420	Lawn Care	15,400				15,400
420	Snow Removal	-				-
431	AC Maintenance & Repair	14,000				14,000
	<b>Total Facilities</b>	<b>351,122</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>351,122</b>
	<b>Total Expenses Before Bldg</b>	<b>5,742,493</b>	<b>363,450</b>	<b>831,915</b>	<b>192,652</b>	<b>7,130,510</b>
	<b>Scheduled Lease Payment</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Scheduled Bond Payment (\$2015/\$2018)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Scheduled Bond Payment (\$2019/\$2021)</b>	<b>855,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>855,000</b>
	<b>Assessments / HOA / SID</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Surplus (Revenues-Total Expenses-Lease-Bond)</b>	<b>686,988</b>	<b>(257,108)</b>	<b>(369,115)</b>	<b>(36,483)</b>	<b>24,281</b>
		9.4%	-241.8%	-79.8%	-23.4%	0.3%

Somerset: Lone Mountain - FY23

Operating

Weights

SPED

NSLP

Total

Somerset: Aliante - FY23		Operating	Weights	SPED	NSLP	Total
Statewide Base (w/ District Adj)	7,293					7,293
Total Students (FTEs)	1,200					1,200
Kinder	130					130
1st Grade	130					130
2nd Grade	130					130
3rd Grade	130					130
4th Grade	130					130
5th Grade	130					130
6th Grade	140					140
7th Grade	140					140
8th Grade	140					140
9th Grade	-					-
10th Grade	-					-
11th Grade	-					-
12th Grade	-					-
Total Students (FTEs)	1,200	-	-	-	-	1,200
<b>PRIOR YEAR NUMBERS</b>						
SPED Count				171		171
ELL Count			32			32
GATE Count						-
FRL %					23%	23%
FRL (At-Risk) Count			207			207
<b>TEACHING STAFF</b>						
Classroom Teachers	42.00					42.00
SPED Teachers	-			7.00		7.00
Art Teacher	1.00					1.00
Music	1.00					1.00
PE Teacher	1.00					1.00
Dance	-					-
Technology (STEM)	1.00					1.00
Theatre	-					-
Spanish / Language	1.00					1.00
Additional Elective Teachers	3.00					3.00
<b>Total Teaching Staff</b>	<b>50.00</b>	<b>-</b>	<b>7.00</b>	<b>-</b>	<b>-</b>	<b>57.00</b>
<b>ADMIN &amp; SUPPORT</b>						
	<b>Operating</b>	<b>Weights</b>	<b>SPED</b>	<b>NSLP</b>	<b>Total</b>	
Principal	1.00					1.00
Assistant Principal	2.00					2.00
ELL Coordinator(s) / RB3 / SW	-	2.00				2.00
Counselor/ Student Support Advocate / Dean	2.00					2.00
Curriculum Coach	-	2.00				2.00
Office Manager	1.00					1.00
Registrar	1.00					1.00
Clinic Aide/ FASA	1.00					1.00
Receptionist	1.00					1.00
Teacher Assistants (SPED Included)	-	5.00	7.00			12.00
Campus Monitor/Custodian	2.00					2.00
Cafeteria Manager	-			1.00		1.00
SPED Facilitator	-		1.00			1.00
Speech Pathologist	-					-
School Psychologist	-					-
OT	-					-
School Nurse	-					-
Gate Teacher	-	1.00				1.00
<b>Total Admin &amp; Support</b>	<b>11.00</b>	<b>10.00</b>	<b>8.00</b>	<b>1.00</b>	<b>-</b>	<b>30.00</b>
<b>Total # Teachers</b>	<b>50.00</b>	<b>-</b>	<b>7.00</b>	<b>-</b>	<b>-</b>	<b>57.00</b>
<b>Total # Admin &amp; Support</b>	<b>11.00</b>	<b>10.00</b>	<b>8.00</b>	<b>1.00</b>	<b>-</b>	<b>30.00</b>
<b>Total Staff</b>	<b>61.00</b>	<b>10.00</b>	<b>15.00</b>	<b>1.00</b>	<b>-</b>	<b>87.00</b>
<b>Total Salaries &amp; Benefits as % of Expenses</b>						
						63%
<b>Instruction Salaries as % of Total Salaries</b>						
						76%
<b>Admin &amp; Support Salaries as % of Total Salaries</b>						
						24%
<b>Rent as % of Revenues</b>						
						11%



	REVENUE (@ 98%)	Operating	Weights	SPED	NSLP	Total
3110	State Base Budget Revenue	8,576,780	-	-	-	8,576,780
4500	National School Lunch Program (NSLP)	-	-	-	177,509	177,509
4500	SPED Funding (Part B)	-	-	162,450	-	162,450
3115	SPED Discretionary Unit	-	-	471,105	-	471,105
	ELL Weight	-	52,351	-	-	52,351
3200	Gifted and Talented Education (GATE)	-	-	-	-	-
	At-Risk Weight	-	51,143	-	-	51,143
	OTHER: Academica Donation - Payroll Fees	16,740	2,900	4,100	740	24,480
1510	OTHER: Interest Income	-	-	-	-	-
	OTHER:	-	-	-	-	-
	OTHER:	-	-	-	-	-
	<b>Total Revenues</b>	<b>8,593,520</b>	<b>106,395</b>	<b>637,655</b>	<b>178,249</b>	<b>9,515,818</b>

	EXPENSES	Operating	Weights	SPED	NSLP	Total
	<b>Personnel Costs - Unrestricted Salaries</b>					
104	Principal	110,415	-	-	-	110,415
104	Assistant Principal(s)	146,696	-	-	-	146,696
105	Curriculum Coach	-	110,850	-	-	110,850
105	ELL Coordinator(s) / RB3 / SW	-	132,600	-	-	132,600
105/106	Counselor / Student Support Advocate / Dean	106,121	-	-	-	106,121
101/103	Teachers Salaries	2,417,500	-	-	-	2,417,500
101	Prior Grant/Categorical Positions	-	-	-	-	-
101	SPED Teachers	-	-	338,450	-	338,450
107	Office Manager/ Registrar / Banker	87,643	-	-	-	87,643
107	Secretary & FASA	42,560	-	-	-	42,560
102	Teacher Assistants (including SPED)	-	100,800	141,120	-	241,920
107	Campus Monitors	53,760	-	-	-	53,760
107	Cafeteria Manager	-	-	-	-	-
	<b>Total Unrestricted Salaries</b>	<b>2,964,695</b>	<b>344,250</b>	<b>479,570</b>	<b>-</b>	<b>3,788,516</b>
	<b>Personnel Costs - Restricted Salaries</b>					
	Lead Principal Staff	-	-	-	-	-
	SPED Facilitator	-	-	70,000	-	70,000
	Speech Pathologist	-	-	-	-	-
	School Psychologist	-	-	-	-	-
	OT	-	-	-	-	-
	School Nurse	-	-	-	-	-
	GATE	-	50,000	-	-	50,000
	NSLP Manager	-	-	-	-	-
	Cafeteria Manager - NSLP	-	-	-	20,160	20,160
	On Campus Sub	-	-	-	-	-
	<b>Total Restricted Salaries</b>	<b>-</b>	<b>50,000</b>	<b>70,000</b>	<b>20,160</b>	<b>140,160</b>
	<b>Total Salaries and Wages</b>	<b>2,964,695</b>	<b>394,250</b>	<b>549,570</b>	<b>20,160</b>	<b>3,928,676</b>
230	PERS - 29.75%	881,997	117,289	163,497	5,998	1,168,781
	Insurances/Employment Taxes/Other Benefits	506,964	78,521	115,691	6,889	708,063
150	Incentives / Bonuses	70,963	10,025	11,874	422	93,284
150	Stipend	-	-	-	-	-
250	Tuition Reimbursements	8,000	-	-	-	8,000
	Subst. Teachers (10 days/Teacher)	87,500	-	12,250	-	99,750
	<b>Total Benefits and Related</b>	<b>1,555,423</b>	<b>205,835</b>	<b>303,312</b>	<b>13,308</b>	<b>2,077,878</b>
	<b>Total Payroll / Benefits and Related</b>	<b>4,520,119</b>	<b>600,085</b>	<b>852,882</b>	<b>33,468</b>	<b>6,006,554</b>
	<b>Supplies</b>	<b>Operating</b>	<b>Weights</b>	<b>SPED</b>	<b>NSLP</b>	<b>Total</b>
	Consumables	168,000	-	-	-	168,000
561	Dual Enrollment - Student Fees/Texbooks	-	-	-	-	-
	Zion's FFE Lease - payments	275,000	-	-	-	275,000
	Cash instead of Zion Lease - Curriculum/Tech/Furniture	-	-	-	-	-
610	Office Supplies	16,800	-	-	2,500	19,300
610	Classroom Supplies	34,800	-	-	-	34,800
610	Copier Supplies	5,100	-	-	-	5,100
610	Nursing Supplies	3,900	-	-	-	3,900
610	SPED Supplies	-	-	22,059	-	22,059
	Athletics/Extra	1,000	-	-	-	1,000
	<b>Total Supplies</b>	<b>504,600</b>	<b>-</b>	<b>22,059</b>	<b>2,500</b>	<b>529,159</b>

	<b>Purchased Services</b>					
320	Data Analysts Education Contracted Services	-	12,000			12,000
300	Special Education Contracted Services	-		388,800		388,800
310	Contracted Services: Crossing Guards	-				-
310	Management Fee	540,000				540,000
310	Payroll Services	16,740	2,900	4,100	740	24,480
340	Audit/Tax	10,000				10,000
340	Legal Fees	5,500				5,500
352	IT Services - Monthly	54,000				54,000
350	IT Set-up Fees	8,000				8,000
591	State Administrative Fee (1.25%)	110,691				110,691
320	Affiliation Fee - Inc. (1/2 of 1%)	43,759				43,759
330	Affiliation Fee - Professional Development (1/2 of 1%)	41,759				41,759
330	Affiliation Fee - Battle of the Books	2,000				2,000
	<b>Total Purchased Services</b>	<b>832,450</b>	<b>14,900</b>	<b>392,900</b>	<b>740</b>	<b>1,240,990</b>
	<b>General Operations</b>					
533	Telephone	8,240				8,240
535	Internet	16,480				16,480
534	Cell Phones	2,100				2,100
531	Postage	1,000				1,000
535	Website	4,500				4,500
443	Copier / Printing	32,500				32,500
651	Infinite Campus	4,900				4,900
	<b>Total General Operations</b>	<b>69,720</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>69,720</b>
	<b>Insurances</b>					
521	Property Insurance	13,992				13,992
522	Liability Insurance	8,936				8,936
523	Other Insurances	20,551				20,551
	<b>Total Insurances</b>	<b>43,479</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>43,479</b>
	<b>Other</b>	<b>Operating</b>	<b>Weights</b>	<b>SPED</b>	<b>NSLP</b>	<b>Total</b>
570	NSLP - Lunch	-			167,365	167,365
540	Advertising / Marketing	5,000				5,000
580	Travel Reimbursement	7,500				7,500
340	Background and Fingerprinting	600				600
810	Dues and Fees	13,000				13,000
	Loan Payments / Interest Expense	-				-
	Prior Year Surplus allocated by board	-				-
	Graduation	-				-
900	Other Purchases	3,500				3,500
	<b>Total Other</b>	<b>29,600</b>	<b>-</b>	<b>-</b>	<b>167,365</b>	<b>196,965</b>
	<b>Facilities</b>					
622	Public Utilities	81,000				81,000
621	Natural Gas	-				-
411	Water / Sewer	33,750				33,750
421	Garbage / Disposal	20,250				20,250
490	Fire and Security alarms	8,000				8,000
422	Contracted Janitorial	108,449				108,449
610	Custodial Supplies	38,400				38,400
430/431	Facility Maintenance / Repairs / Capital Outlay	40,000				40,000
420	Lawn Care	18,400				18,400
420	Snow Removal	-				-
431	AC Maintenance & Repair	16,892				16,892
	<b>Total Facilities</b>	<b>365,141</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>365,141</b>
	<b>Total Expenses Before Bldg</b>	<b>6,365,109</b>	<b>614,985</b>	<b>1,267,841</b>	<b>204,074</b>	<b>8,452,008</b>
	<b>Scheduled Lease Payment</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Scheduled Bond Payment (S2015/S2018)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Scheduled Bond Payment (S2019/S2021)</b>	<b>1,014,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,014,000</b>
	<b>Assessments / HOA / SID</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Surplus (Revenues-Total Expenses-Lease-Bond)</b>	<b>1,214,411</b>	<b>(508,590)</b>	<b>(630,186)</b>	<b>(25,825)</b>	<b>49,810</b>
		14.1%	-478.0%	-98.8%	-14.5%	0.5%

Somerset: Aliante - FY23

Operating

Weights

SPED

NSLP

Total

Somerset: Skye Canyon - FY23		Operating	Weights	SPED	NSLP	Total
Statewide Base (w/ District Adj)	7,293					7,293
Total Students (FTEs)	<b>1,008</b>					<b>1,008</b>
Kinder	104					104
1st Grade	104					104
2nd Grade	104					104
3rd Grade	108					108
4th Grade	108					108
5th Grade	108					108
6th Grade	124					124
7th Grade	124					124
8th Grade	124					124
9th Grade	-					-
10th Grade	-					-
11th Grade	-					-
12th Grade	-					-
Total Students (FTEs)	<b>1,008</b>	-	-	-	-	<b>1,008</b>
<b>PRIOR YEAR NUMBERS</b>						
SPED Count				111		111
ELL Count			19			19
GATE Count						-
FRL %					15%	15%
FRL (At-Risk) Count			120			120
<b>TEACHING STAFF</b>						
Classroom Teachers	36.00					36.00
SPED Teachers	-			5.00		5.00
Art Teacher	1.00					1.00
Music	1.00					1.00
PE Teacher	1.00					1.00
Dance	-					-
Technology (STEM)	1.00					1.00
Theatre	-					-
Spanish / Language	1.00					1.00
Additional Elective Teachers	2.00					2.00
<b>Total Teaching Staff</b>	<b>43.00</b>	-	-	<b>5.00</b>	-	<b>48.00</b>
<b>ADMIN &amp; SUPPORT</b>						
	<b>Operating</b>	<b>Weights</b>	<b>SPED</b>	<b>NSLP</b>	<b>Total</b>	
Principal	1.00					1.00
Assistant Principal	2.00					2.00
ELL Coordinator(s) / RB3 / SW	-					-
Counselor/ Student Support Advocate / Dean	2.00					2.00
Curriculum Coach	-	1.00				1.00
Office Manager	1.00					1.00
Registrar	1.00					1.00
Clinic Aide/ FASA	1.00					1.00
Receptionist	1.00					1.00
Teacher Assistants (SPED Included)	2.00	4.00	5.00			11.00
Campus Monitor/Custodian	1.00					1.00
Cafeteria Manager	-			1.00		1.00
SPED Facilitator	-		1.00			1.00
Speech Pathologist	-					-
School Psychologist	-		0.50			0.50
OT	-					-
School Nurse	1.00					1.00
Gate Teacher	-	0.50				0.50
<b>Total Admin &amp; Support</b>	<b>13.00</b>	<b>5.50</b>	<b>6.50</b>	<b>1.00</b>		<b>26.00</b>
<b>Total # Teachers</b>	<b>43.00</b>	-	<b>5.00</b>	-		<b>48.00</b>
<b>Total # Admin &amp; Support</b>	<b>13.00</b>	<b>5.50</b>	<b>6.50</b>	<b>1.00</b>		<b>26.00</b>
<b>Total Staff</b>	<b>56.00</b>	<b>5.50</b>	<b>11.50</b>	<b>1.00</b>		<b>74.00</b>
<b>Total Salaries &amp; Benefits as % of Expenses</b>						<b>65%</b>
<b>Instruction Salaries as % of Total Salaries</b>						<b>75%</b>
<b>Admin &amp; Support Salaries as % of Total Salaries</b>						<b>25%</b>
<b>Rent as % of Revenues</b>						<b>10%</b>

	REVENUE (@ 98%)	Operating	Weights	SPED	NSLP	Total
3110	State Base Budget Revenue	7,204,495	-	-	-	7,204,495
4500	National School Lunch Program (NSLP)	-	-	-	95,764	95,764
4500	SPED Funding (Part B)	-	-	105,450	-	105,450
3115	SPED Discretionary Unit	-	-	305,805	-	305,805
	ELL Weight	-	31,084	-	-	31,084
3200	Gifted and Talented Education (GATE)	-	-	-	-	-
	At-Risk Weight	-	29,648	-	-	29,648
	OTHER: Academica Donation - Payroll Fees	15,540	1,820	3,260	740	21,360
1510	OTHER: Interest Income	-	-	-	-	-
	OTHER:	-	-	-	-	-
	OTHER:	-	-	-	-	-
	<b>Total Revenues</b>	<b>7,220,035</b>	<b>62,552</b>	<b>414,515</b>	<b>96,504</b>	<b>7,793,606</b>

	EXPENSES	Operating	Weights	SPED	NSLP	Total
	<b>Personnel Costs - Unrestricted Salaries</b>					
104	Principal	112,608				112,608
104	Assistant Principal(s)	160,586				160,586
105	Curriculum Coach	-	60,225			60,225
105	ELL Coordinator(s) / RB3 / SW	-				-
105/106	Counselor / Student Support Advocate / Dean	114,101				114,101
101/103	Teachers Salaries	2,032,180	-	-	-	2,032,180
101	Prior Grant/Categorical Positions	-				-
101	SPED Teachers	-	-	236,300	-	236,300
107	Office Manager / Registrar / Banker	87,643				87,643
107	Secretary & FASA	43,320				43,320
102	Teacher Assistants (including SPED)	39,600	79,200	99,000	-	217,800
107	Campus Monitors	26,400				26,400
107	Cafeteria Manager	-				-
	<b>Total Unrestricted Salaries</b>	<b>2,616,438</b>	<b>139,425</b>	<b>335,300</b>	<b>-</b>	<b>3,091,163</b>
	<b>Personnel Costs - Restricted Salaries</b>					
	Lead Principal Staff	-		-		-
	SPED Facilitator	-		70,000		70,000
	Speech Pathologist	-		-		-
	School Psychologist	-		43,183		43,183
	OT	-				-
	School Nurse	58,080				58,080
	GATE	-	25,000			25,000
	NSLP Manager	-				-
	Cafeteria Manager - NSLP	-		-	19,800	19,800
	On Campus Sub	22,500				22,500
	<b>Total Restricted Salaries</b>	<b>80,580</b>	<b>25,000</b>	<b>113,183</b>	<b>19,800</b>	<b>238,563</b>
	<b>Total Salaries and Wages</b>	<b>2,697,018</b>	<b>164,425</b>	<b>448,483</b>	<b>19,800</b>	<b>3,329,725</b>
230	PERS - 29.75%	802,363	48,916	120,577	5,891	977,746
	Insurances/Employment Taxes/Other Benefits	443,467	38,532	85,801	2,460	570,259
150	Incentives / Bonuses	64,695	4,021	9,358	422	78,495
150	Stipend	-				-
250	Tuition Reimbursements	8,000				8,000
	Subst. Teachers (10 days/Teacher)	52,750	-	8,750	-	61,500
	<b>Total Benefits and Related</b>	<b>1,371,275</b>	<b>91,469</b>	<b>224,485</b>	<b>8,772</b>	<b>1,696,000</b>
	<b>Total Payroll / Benefits and Related</b>	<b>4,068,292</b>	<b>255,894</b>	<b>672,968</b>	<b>28,572</b>	<b>5,025,726</b>
	<b>Supplies</b>	<b>Operating</b>	<b>Weights</b>	<b>SPED</b>	<b>NSLP</b>	<b>Total</b>
	Consumables	141,120				141,120
561	Dual Enrollment - Student Fees/Texbooks	-				-
	Zion's FFE Lease - payments	245,000				245,000
	Cash instead of Zion Lease - Curriculum/Tech/Furniture	-				-
610	Office Supplies	14,112			2,500	16,612
610	Classroom Supplies	29,232				29,232
610	Copier Supplies	4,284				4,284
610	Nursing Supplies	3,276				3,276
610	SPED Supplies	-		14,319		14,319
	Athletics/Extra	1,000				1,000
	<b>Total Supplies</b>	<b>438,024</b>	<b>-</b>	<b>14,319</b>	<b>2,500</b>	<b>454,843</b>

	<b>Purchased Services</b>					
320	Data Analysts Education Contracted Services	-	12,000			12,000
300	Special Education Contracted Services	-		158,640		158,640
310	Contracted Services: Crossing Guards	-				-
310	Management Fee	453,600				453,600
310	Payroll Services	15,540	1,820	3,260	740	21,360
340	Audit/Tax	10,000				10,000
340	Legal Fees	5,000				5,000
352	IT Services - Monthly	45,360				45,360
350	IT Set-up Fees	8,000				8,000
591	State Administrative Fee (1.25%)	92,653				92,653
320	Affiliation Fee - Inc. (1/2 of 1%)	36,758				36,758
330	Affiliation Fee - Professional Development (1/2 of 1%)	34,758				34,758
330	Affiliation Fee - Battle of the Books	2,000				2,000
	<b>Total Purchased Services</b>	<b>703,668</b>	<b>13,820</b>	<b>161,900</b>	<b>740</b>	<b>880,128</b>
	<b>General Operations</b>					
533	Telephone	8,240				8,240
535	Internet	16,480				16,480
534	Cell Phones	2,400				2,400
531	Postage	1,500				1,500
535	Website	4,500				4,500
443	Copier / Printing	30,000				30,000
651	Infinite Campus	4,516				4,516
	<b>Total General Operations</b>	<b>67,636</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>67,636</b>
	<b>Insurances</b>					
521	Property Insurance	13,038				13,038
522	Liability Insurance	7,940				7,940
523	Other Insurances	18,594				18,594
	<b>Total Insurances</b>	<b>39,571</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>39,571</b>
	<b>Other</b>	<b>Operating</b>	<b>Weights</b>	<b>SPED</b>	<b>NSLP</b>	<b>Total</b>
570	NSLP - Lunch	-			90,292	90,292
540	Advertising / Marketing	5,000				5,000
580	Travel Reimbursement	7,500				7,500
340	Background and Fingerprinting	600				600
810	Dues and Fees	13,000				13,000
	Loan Payments / Interest Expense	-				-
	Prior Year Surplus allocated by board	-				-
	Graduation	-				-
900	Other Purchases	3,000				3,000
	<b>Total Other</b>	<b>29,100</b>	<b>-</b>	<b>-</b>	<b>90,292</b>	<b>119,392</b>
	<b>Facilities</b>					
622	Public Utilities	69,000				69,000
621	Natural Gas	-				-
411	Water / Sewer	60,000				60,000
421	Garbage / Disposal	14,100				14,100
490	Fire and Security alarms	8,000				8,000
422	Contracted Janitorial	84,016				84,016
610	Custodial Supplies	32,256				32,256
430/431	Facility Maintenance / Repairs / Capital Outlay	35,000				35,000
420	Lawn Care	14,300				14,300
420	Snow Removal	-				-
431	AC Maintenance & Repair	14,460				14,460
	<b>Total Facilities</b>	<b>331,132</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>331,132</b>
	<b>Total Expenses Before Bldg</b>	<b>5,677,424</b>	<b>269,714</b>	<b>849,187</b>	<b>122,104</b>	<b>6,918,428</b>
	<b>Scheduled Lease Payment</b>	<b>-</b>				<b>-</b>
	<b>Scheduled Bond Payment (\$2015/\$2018)</b>	<b>-</b>				<b>-</b>
	<b>Scheduled Bond Payment (\$2019/\$2021)</b>	<b>770,000</b>				<b>770,000</b>
	<b>Assessments / HOA / SID</b>	<b>24,000</b>				<b>24,000</b>
	<b>Surplus (Revenues-Total Expenses-Lease-Bond)</b>	<b>748,611</b>	<b>(207,162)</b>	<b>(434,672)</b>	<b>(25,600)</b>	<b>81,178</b>
		10.4%	-331.2%	-104.9%	-26.5%	1.0%

Somerset: Skye Canyon - FY23

Operating

Weights

SPED

NSLP

Total

Somerset: Executive Office - FY23		Operating	Weights	SPED	NSLP	Total
Statewide Base (w/ District Adj)	\$	-				-
Total Students (FTEs)		-				-
Kinder		-				-
1st Grade		-				-
2nd Grade		-				-
3rd Grade		-				-
4th Grade		-				-
5th Grade		-				-
6th Grade		-				-
7th Grade		-				-
8th Grade		-				-
9th Grade		-				-
10th Grade		-				-
11th Grade		-				-
12th Grade		-				-
Total Students (FTEs)		-	-	-	-	-
<b>PRIOR YEAR NUMBERS</b>						
SPED Count		-				-
ELL Count						-
GATE Count						-
FRL %						0%
FRL (At-Risk) Count						-
<b>TEACHING STAFF</b>						
Classroom Teachers		-				-
SPED Teachers		-				-
Art Teacher		-				-
Music		-				-
PE Teacher		-				-
Dance		-				-
Technology (STEM)		-				-
Theatre		-				-
Spanish / Language		-				-
Additional Elective Teachers		-				-
<b>Total Teaching Staff</b>		-	-	-	-	-
<b>ADMIN &amp; SUPPORT</b>						
		<b>Operating</b>	<b>Weights</b>	<b>SPED</b>	<b>NSLP</b>	<b>Total</b>
Principal		-				-
Assistant Principal		-				-
ELL Coordinator(s) / RB3 / SW		-				-
Counselor/ Student Support Advocate / Dean		-				-
Curriculum Coach / Grant Coordinator		1.00			0.50	1.50
Office Manager		1.00				1.00
Registrar		-				-
Clinic Aide/ FASA		-				-
Receptionist		-				-
Teacher Assistants (SPED Included)		-				-
Campus Monitor/Custodian		-				-
Cafeteria Manager		-				-
SPED Facilitator		-				-
Speech Pathologist		-				-
School Psychologist		-				-
OT		-				-
School Nurse		-				-
Gate Teacher		-				-
<b>Total Admin &amp; Support</b>		<b>2.00</b>	<b>-</b>	<b>-</b>	<b>0.50</b>	<b>2.50</b>
<b>Total # Teachers</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total # Admin &amp; Support</b>		<b>2.00</b>	<b>-</b>	<b>-</b>	<b>0.50</b>	<b>2.50</b>
<b>Total Staff</b>		<b>2.00</b>	<b>-</b>	<b>-</b>	<b>0.50</b>	<b>2.50</b>
<b>Total Salaries &amp; Benefits as % of Expenses</b>						
						90%
<b>Instruction Salaries as % of Total Salaries</b>						
						0%
<b>Admin &amp; Support Salaries as % of Total Salaries</b>						
						100%
<b>Rent as % of Revenues</b>						
						0%

	<b>REVENUE (@ 98%)</b>	<b>Operating</b>	<b>Weights</b>	<b>SPED</b>	<b>NSLP</b>	<b>Total</b>
3110	State Base Budget Revenue	-	-	-	-	-
4500	National School Lunch Program (NSLP)	-	-	-	-	-
4500	SPED Funding (Part B)	-	-	-	-	-
3115	SPED Discretionary Unit	-	-	-	-	-
	ELL Weight	-	-	-	-	-
3200	Gifted and Talented Education (GATE)	-	-	-	-	-
	At-Risk Weight	-	-	-	-	-
	<b>OTHER: Academics Donation - Payroll Fees</b>	700	-	-	-	700
1510	<b>OTHER: Interest Income</b>	-	-	-	-	-
	<b>OTHER:</b>	-	-	-	-	-
	<b>OTHER:</b>	-	-	-	-	-
	<b>Total Revenues</b>	<b>700</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>700</b>

	<b>EXPENSES</b>	<b>Operating</b>	<b>Weights</b>	<b>SPED</b>	<b>NSLP</b>	<b>Total</b>
	<b>Personnel Costs - Unrestricted Salaries</b>					
104	Principal	-	-	-	-	-
104	Assistant Principal(s)	-	-	-	-	-
105	Curriculum Coach / Grant Coordinator	71,400	-	-	32,850	104,250
105	ELL Coordinator(s) / RB3 / SW	-	-	-	-	-
105/106	Counselor / Student Support Advocate / Dean	-	-	-	-	-
101/103	Teachers Salaries	-	-	-	-	-
101	Prior Grant/Categorical Positions	-	-	-	-	-
101	SPED Teachers	-	-	-	-	-
107	Office Manager/ Registrar / Banker	64,505	-	-	-	64,505
107	Secretary & FASA	-	-	-	-	-
102	Teacher Assistants (including SPED)	-	-	-	-	-
107	Campus Monitors	-	-	-	-	-
107	Cafeteria Manager	-	-	-	-	-
	<b>Total Unrestricted Salaries</b>	<b>135,905</b>	<b>-</b>	<b>-</b>	<b>32,850</b>	<b>168,755</b>
	<b>Personnel Costs - Restricted Salaries</b>					
	Lead Principal Staff	-	-	-	-	-
	SPED Facilitator	-	-	-	-	-
	Speech Pathologist	-	-	-	-	-
	School Psychologist	-	-	-	-	-
	OT	-	-	-	-	-
	School Nurse	-	-	-	-	-
	GATE	-	-	-	-	-
	NSLP Manager	-	-	-	-	-
	Cafeteria Manager - NSLP	-	-	-	-	-
	On Campus Sub	-	-	-	-	-
	<b>Total Restricted Salaries</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total Salaries and Wages</b>	<b>135,905</b>	<b>-</b>	<b>-</b>	<b>32,850</b>	<b>168,755</b>
230	PERS - 29.75%	40,432	-	-	9,773	50,205
	Insurances/Employment Taxes/Other Benefits	18,552	-	-	4,582	23,134
150	Incentives / Bonuses	3,000	-	-	888	3,888
150	Stipend	473,095	-	-	-	473,095
250	Tuition Reimbursements	-	-	-	-	-
	Subst. Teachers (10 days/Teacher)	-	-	-	-	-
	<b>Total Benefits and Related</b>	<b>535,079</b>	<b>-</b>	<b>-</b>	<b>15,242</b>	<b>550,321</b>
	<b>Total Payroll / Benefits and Related</b>	<b>670,984</b>	<b>-</b>	<b>-</b>	<b>48,092</b>	<b>719,076</b>
	<b>Supplies</b>	<b>Operating</b>	<b>Weights</b>	<b>SPED</b>	<b>NSLP</b>	<b>Total</b>
	Consumables	50,000	-	-	-	50,000
561	Dual Enrollment - Student Fees/Texbooks	-	-	-	-	-
	Zion's FFE Lease - payments	-	-	-	-	-
	Cash instead of Zion Lease - Curriculum/Tech/Furniture	-	-	-	-	-
610	Office Supplies	6,500	-	-	-	6,500
610	Classroom Supplies	-	-	-	-	-
610	Copier Supplies	-	-	-	-	-
610	Nursing Supplies	-	-	-	-	-
610	SPED Supplies	-	-	-	-	-
	Athletics/Extra	-	-	-	-	-
	<b>Total Supplies</b>	<b>56,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>56,500</b>

	<b>Purchased Services</b>					
320	Data Analysts Education Contracted Services	-				-
300	Special Education Contracted Services	-		-		-
310	Contracted Services: Crossing Guards	-				-
310	Management Fee	-				-
310	Payroll Services	700	-	-	-	700
340	Audit/Tax	-				-
340	Legal Fees	-				-
352	IT Services - Monthly	-				-
350	IT Set-up Fees	-				-
591	State Administrative Fee (1.25%)	-				-
320	Affiliation Fee - Inc. (1/2 of 1%)	-				-
330	Affiliation Fee - Professional Development (1/2 of 1%)	-				-
330	Affiliation Fee - Battle of the Books	-				-
	<b>Total Purchased Services</b>	<b>700</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>700</b>
	<b>General Operations</b>					
533	Telephone	-				-
535	Internet	-				-
534	Cell Phones	-				-
531	Postage	-				-
535	Website	-				-
443	Copier / Printing	-				-
651	Infinite Campus	-				-
	<b>Total General Operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Insurances</b>					
521	Property Insurance	-				-
522	Liability Insurance	-				-
523	Other Insurances	-				-
	<b>Total Insurances</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Other</b>	<b>Operating</b>	<b>Weights</b>	<b>SPED</b>	<b>NSLP</b>	<b>Total</b>
570	NSLP - Lunch	6,000			-	6,000
540	Advertising / Marketing	-				-
580	Travel Reimbursement	10,000				10,000
340	Background and Fingerprinting	-				-
810	Dues and Fees	10,000				10,000
	Loan Payments / Interest Expense	-				-
	Prior Year Surplus allocated by board	-				-
	Graduation	-				-
900	Other Purchases	-				-
	<b>Total Other</b>	<b>26,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>26,000</b>
	<b>Facilities</b>					
622	Public Utilities	-				-
621	Natural Gas	-				-
411	Water / Sewer	-				-
421	Garbage / Disposal	-				-
490	Fire and Security alarms	-				-
422	Contracted Janitorial	-				-
610	Custodial Supplies	-				-
430/431	Facility Maintenance / Repairs / Capital Outlay	-				-
420	Lawn Care	-				-
420	Snow Removal	-				-
431	AC Maintenance & Repair	-				-
	<b>Total Facilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total Expenses Before Bldg</b>	<b>754,184</b>	<b>-</b>	<b>-</b>	<b>48,092</b>	<b>802,276</b>
	<b>Scheduled Lease Payment</b>	<b>-</b>				<b>-</b>
	<b>Scheduled Bond Payment (S2015/S2018)</b>	<b>-</b>				<b>-</b>
	<b>Scheduled Bond Payment (S2019/S2021)</b>	<b>-</b>				<b>-</b>
	<b>Assessments / HOA / SID</b>	<b>-</b>				<b>-</b>
	<b>Surplus (Revenues-Total Expenses-Lease-Bond)</b>	<b>(753,484)</b>	<b>-</b>	<b>-</b>	<b>(48,092)</b>	<b>(801,576)</b>
			#DIV/0!	#DIV/0!	#DIV/0!	

Somerset: Executive Office - FY23

Operating

Weights

SPED

NSLP

Total



**SOMERSET ACADEMY OF LAS VEGAS  
FINANCE COMMITTEE  
SUPPORT SUMMARY**

MEETING DATE: **AUGUST 12, 2022**

AGENDA ITEM: **3d – REVIEW AND RECOMMEND ACCEPTANCE OF GRANT FUNDS FROM THE FOLLOWING: 1. CTE – COMPETITIVE; 2. CTE – ALLOCATION; 3. PTLW; 4. TITLE I; 5. TITLE II; 6. TITLE IV; 7. SPED PART B; 8. SPED EXCEPTIONAL NEEDS**

NUMBER OF ENCLOSURES: **8**

**SUBJECT: ACCEPTANCE OF GRANT FUNDS**

- ACTION
- CONSENT AGENDA
- INFORMATION
- PUBLIC HEARING

PRESENTER(S): **GARY McCLAIN/PRINCIPALS**

PROPOSED WORDING FOR MOTION/ACTION:

**MOVE TO RECOMMEND ACCEPTANCE OF GRANT FUNDS, AS PRESENTED.**

FISCAL IMPACT: **YES**

ESTIMATED LENGTH OF TIME FOR CONSIDERATION (IN MINUTES): **5-7 MINUTES**

BACKGROUND:

**SOMERSET ACADEMY HAS BEEN AWARDED THE FOLLOWING GRANT FUNDS:**

**CTE – COMPETITIVE: \$114,700.00**

**CTE – ALLOCATION: \$70,883.20**

**PTLW: \$15,000.00**

**TITLE I: \$540,089.12**

**TITLE II: \$395,189.25**

**TITLE IV: \$49,182.01**

**SPED PART B: \$1,140,165.76**

**SPED EXCEPTIONAL NEEDS: \$73,880.00**

Subaward Agreement Summary View

**Somerset Academy of Nevada (95) Charter School - State - FY 2023**

[Return to Subaward Agreement Summary.](#)

**Subaward Agreement Information**

Organization Name	Somerset Academy of Nevada
Organization Number	95
DUNS Number	056614323
Fiscal Year	2023
Federal Awarding Agency	NA
Funding Application	CTE State Competitive Grant
Project Description	CTE Competitive State Grant
Award Type	Continuation
Project Number	23-308-95000
Initial ePAGE Approval Date	7/1/2022
Most Recent ePAGE Approval Date	7/1/2022
Approved Indirect Cost Rate	
Revision Number	0
CFDA Number	
Subgrant Award Begin Date	7/1/2022
Subgrant Award End Date	6/30/2023
Pass through Entity - Nv Dept. of Education Contact	<u>Anthony Parenti</u>
Allow Carryover	False
Is This Grant Research and Development	No

Function Code	1000 - Instruction	Total
<b>Object Code</b>		
<b>100 - Salaries</b>	50,000.01	50,000.01
<b>200 - Retirement Fringe Benefits</b>	22,125.00	22,125.00
<b>610 - General Supplies</b>	12,025.00	12,025.00
<b>641 - Textbooks</b>	2,650.00	2,650.00
<b>650 - Supplies - Information Technology Related</b>	899.99	899.99
<b>652 - Technology Items of Higher Value</b>	25,000.00	25,000.00
<b>653 - Web-based and Similar Programs</b>	2,000.00	2,000.00
<b>Total</b>	114,700.00	114,700.00
	<b>Adjusted Allocation</b>	114,700.00
	<b>Remaining</b>	0.00

**Funding Sources**

Grant - Award Year	CTECompetitive - 2023 (\$)	CTECompetitive - 2022 (\$)	<b>Total</b>
Federal Award Identification Number			
Federal Award Date			
Common Accounting Number	STATE	STATE	
Budget Period	07/01/2022 - 09/30/2024	07/01/2021 - 09/30/2023	
<b>Original</b>	\$114,700.00	\$0.00	\$114,700.00
<b>Reallocation</b>	\$0.00	\$0.00	\$0.00
<b>Additional Funds</b>	\$0.00	\$0.00	\$0.00
<b>Release Funds</b>	\$0.00	\$0.00	\$0.00
<b>Forfeited Funds</b>	\$0.00	\$0.00	\$0.00
<b>FFR Release Funds</b>	\$0.00	\$0.00	\$0.00
<b>Total Allocation</b>	\$114,700.00	\$0.00	\$114,700.00

**Fiscal Transactions**

Type	Date	Voucher Number	Total
No Records Found			

Subaward Agreement Summary View

**Somerset Academy of Nevada (95) Charter School - State - FY 2023**

[Return to Subaward Agreement Summary.](#)

**Subaward Agreement Information**

Organization Name	Somerset Academy of Nevada
Organization Number	95
DUNS Number	056614323
Fiscal Year	2023
Federal Awarding Agency	NA
Funding Application	CTE State Allocation Grant
Project Description	CTE State Allocation Grant
Award Type	Entitlement
Project Number	23-300-95000
Initial ePAGE Approval Date	7/1/2022
Most Recent ePAGE Approval Date	7/1/2022
Approved Indirect Cost Rate	
Revision Number	0
CFDA Number	
Subgrant Award Begin Date	7/1/2022
Subgrant Award End Date	6/30/2023
Pass through Entity - Nv Dept. of Education Contact	<u>Anthony Parenti</u>
Allow Carryover	False
Is This Grant Research and Development	No

Function Code	1000 - Instruction	Total
<b>Object Code</b>		
<b>100 - Salaries</b>	55,000.00	55,000.00
<b>200 - Retirement Fringe Benefits</b>	15,883.20	15,883.20
<b>Total</b>	70,883.20	70,883.20
	<b>Adjusted Allocation</b>	70,883.20
	<b>Remaining</b>	0.00

**Funding Sources**

Grant - Award Year	CTE State - 2023 (S)	CTE State - 2022 (S)	Total
<b>Federal Award Identification Number</b>			
<b>Federal Award Date</b>			
<b>Common</b>	<b>STATE</b>	<b>STATE</b>	

Accounting Number			
Budget Period	07/01/2022 - 09/30/2024	07/01/2021 - 09/30/2023	
Original	\$70,883.20	\$0.00	\$70,883.20
Reallocation	\$0.00	\$0.00	\$0.00
Additional Funds	\$0.00	\$0.00	\$0.00
Release Funds	\$0.00	\$0.00	\$0.00
Forfeited Funds	\$0.00	\$0.00	\$0.00
FFR Release Funds	\$0.00	\$0.00	\$0.00
<b>Total Allocation</b>	<b>\$70,883.20</b>	<b>\$0.00</b>	<b>\$70,883.20</b>

**Fiscal Transactions**

Type	Date	Voucher Number	Total
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No Records Found



## Grant Agreement

<b>Grantee:</b>	Somerset Academy Stephanie
<b>Grant Amount</b>	\$15,000.00
<b>Purpose of Grant</b>	To offset the costs associated with the PLTW Gateway program.
<b>Award Date</b>	July 22, 2022
<b>Grant Period Start</b>	July 22, 2022
<b>Grant Period End</b>	May 31, 2023
<b>Grant Funded School Year(s)</b>	2022-2023

Payment Schedule	
School Year	Amount
2022-2023	\$15,000.00

This grant is awarded to Somerset Academy Stephanie, (“Grantee”), by Project Lead The Way, Inc. (“PLTW”), in the amount of \$15,000.00, and is subject to and conditioned upon the following grant requirements:

**A. Active PLTW School; Eligible Programs.**

1. This Grant Agreement is conditioned upon the Grantee being deemed an “Active PLTW School” within PLTW’s records, which means that the Grantee meets the following requirements throughout each Grant Funded School Year: (i) The Grantee is subject to the PLTW Terms and Conditions or other signed written agreement between Grantee and PLTW and (ii) the teacher(s) for the applicable PLTW Program(s) have completed or will complete PLTW’s Core Training or are undertaking a professional development plan which is acceptable to PLTW and such teacher(s) provide the instruction for the applicable PLTW Program(s) throughout the school year. PLTW’s Grant Committee will review Grantee’s compliance with these requirements on a regular basis during the Grant Period.
2. This grant may be used only for the PLTW Gateway program. The purpose of this grant is to assist the grantee's implementation of the PLTW Gateway program's Automation and Robotics unit. Grantee must offer the PLTW Gateway Automation and Robotics unit to students in the 2022-23 academic year.

- B. Grant Period.** Subject to Section I, this grant may be used during the period stated above (the “Grant Period”), and funds may be carried over to subsequent years but must be spent by the Grant Period End date. Grantee will return any funds that remain unspent to PLTW.

C. **Allowable Expenses.** The allowable expenses of the grant are below.

1. PLTW Participation Fee
2. Required computers and/or tablets
3. Program required equipment and supplies
4. PLTW Core Training and the following related expenses incurred: travel, room, and board

D. **Unallowable Expenses.** Grantee may not use the grant funds for any of the following unallowable expenses:

1. Benefits
2. Meals
3. Infrastructure
4. Renovations
5. Indirect Costs
6. Equipment and supplies listed as Optional
7. Training Cancellation Fees
8. Training Substitution Fees
9. Trainings where there was a no-show
10. Trainings where a credential was not earned
11. Salaries
12. Stipends for use during PLTW Core Training
13. Stipends unrelated to PLTW Core Training
14. Any other expenses not specified as allowable

E. **Training Fees.** Grantee will not use the grant funds to pay training cancellation fees, fees associated with substitution of a training participant, registration fees for a participant that fails to attend training, and/or registration fees for a participant who does not earn a credential.

F. **Reporting.** Grantee will provide PLTW grant reports by April 15 of each grant year. The reporting requirements are to be managed in the My Grants section of myPLTW. Submitting timely reports is the responsibility of the district/school receiving the grant and PLTW reserves the right to determine satisfactory progress. PLTW reserves the right to modify reporting requirements in its sole discretion from time to time.

- G. **Access to Records.** Grantee will provide promptly such additional information, reports, required data collection and surveying, and documents as PLTW may request and will allow PLTW and its representatives to have reasonable access to files, records, accounts, or personnel that are associated with this grant, for the purpose of financial reviews, verifications, or program evaluations as may be deemed necessary by PLTW. Any such information, reports, documents or access shall be limited to the evaluation of the PLTW Program and the grant funding and shall be made consistent with any applicable federal or state laws relating to the provision of such information.
- H. **Data Share Agreement.** Grantee agrees and allows PLTW to enter into a data share agreement with a grantor of funds to PLTW, or its designated research firm, to share data for evaluation purposes, as allowed under the Family Educational Rights and Privacy Act (“FERPA”) (20 U.S.C. § 1232g; 34 CFR Part 99) and any applicable state or federal regulations. PLTW will not share any personally identifiable data and will not use the data for commercial purposes, but PLTW may share information about program impact data to support its mission as related to this grant program.
- I. **Compliance.** PLTW reserves the right to require a total or partial refund of any grant funds, may limit access to PLTW curriculum and support resources, and/or may terminate this Grant Agreement if Grantee has not fully complied with the terms and conditions of this Grant Agreement or is not so fully complying at any time during the Grant Period.
- J. **Acceptance and Authorization.** Grantee’s receipt of funds under this Grant Agreement is subject to the availability of funds available for this purpose. In such event of unavailability, this Grant Agreement will automatically terminate, and no additional funds will be distributed. Grantee agrees that execution of this document represents both its acceptance of the Grant funds subject to the terms of this Grant Agreement as well as Grantee’s authorization for Participation Confirmation for programs set forth in this document. Grantee acknowledges and agrees the person signing this document is legally authorized to obligate the Grantee to its terms. Grantee agrees this Grant Agreement and the PLTW Terms and Conditions or other signed written agreement between Grantee and PLTW constitute the entire understanding between the parties regarding the grant funds during the Grant Period. Upon execution of the Grant Agreement, Grantee shall receive written confirmation of the grant funded programs contemplated by this agreement.



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**Site Name**

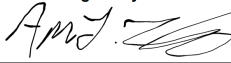
Somerset Academy Stephanie

**PLTW Program**

PLTW Gateway

On behalf of Grantee, I understand and agree to the foregoing terms and conditions of the PLTW grant, and hereby certify my authority to execute this agreement on Grantee's behalf.

Authorized Signer:

DocuSigned by:  
  
09A1ABB5CD16487...

Name:

Angela Dobson

Title:

Stem teacher

Date:

7/22/2022

**PROJECT LEAD THE WAY, INC**



Maksim Altmark, CPA, MB  
Executive Vice President and Chief Financial Officer  
Date: July 22, 2022



## Nevada State Public Charter School Authority

1749 North Stewart Street, Suite 40  
Carson City, NV 89706  
(Hereinafter referred to as "SPCSA")

Contact: Kristine Myers - kmyers@spsca.nv.gov -

### NOTICE OF SUBGRANT AWARD

<b>Program Name:</b> FY23 Title I, Part A		<b>Subrecipient Name:</b> Somerset Academy of Las Vegas
<b>Federal Award Date:</b> 7/1/2022		<b>Address:</b> 1378 Paseo Verde Parkway, Suite 200 Henderson, NV 89012
<b>Subgrant Period of Performance:</b> 7/1/2022 - 9/30/2023		
<b>School Year:</b> 22-23	<b>Subgrant Award:</b> <input checked="" type="checkbox"/> New <input type="checkbox"/> Amendment Amendment #:	<b>Subrecipient Information:</b> <b>EIN:</b> 27-5393412 <b>Vendor #:</b> T29028358 <b>UEI:</b> K2NEHJKXX7A3

#### Project Description:

Improving the Academic Achievement of the Disadvantaged - Provides financial assistance to schools with high numbers or high percentages of children from low-income families to help ensure that all children meet challenging state academic standards.

#### Source of Funds:

Program	Source of Funds	ALN	FAIN
Formula	Federal	84.010	S010A22002

R&D:  Yes  No

Indirect Cost Rate to State:  Yes  No

Indirect Cost Rate to Subrecipient:  Yes  No

#### Disbursement of funds will be as follows:

Payment will be made after completion of subrecipient's obligations and upon receipt and acceptance of a reimbursement request. Documentation is required to support reimbursement requests for actual expenditures specific to this subgrant. Total reimbursements will not exceed the TOTAL AWARD (as stated in Exhibit A) during the subgrant period of performance.

#### Terms and Conditions:

In accepting these grant funds, it is understood that:

- Expenditures must comply with appropriate state and/or federal regulations;
- This award is subject to the availability of appropriate funds; and
- The recipient of these funds agrees to stipulations listed in the incorporated documents.

#### Incorporated Documents:

Please refer to the incorporated documents list found on page 2.

	Signature	Date
State Public Charter School Authority	DocuSigned by: <i>Jennifer Bauer</i> 27EEF279BEBB431...	7/8/2022
Charter School Administrator	DocuSigned by: <i>Lee Esplin</i> AD8CA2DC686349D...	7/11/2022
Charter School Board President	DocuSigned by: <i>T. Myers</i> 7B8D1A677B5B455...	7/21/2022

**Incorporated Documents:**

Exhibit A - Title IA Approved Budget

Exhibit B - Title IA Certifications and Assurances

Exhibit C - Title IA Reimbursement Requests and Reporting Requirement

**Exhibit A - FY23 Title I, Part A****Approved Budget**

<b>Object Code</b>	<b>Object Code Description</b>	<b>Organization</b>	<b>Total</b>	<b>Narrative Description</b>
100	Salaries	Somerset Academy of Las Vegas	\$80,000.00	Somerset Losee- Salary for 1.0 FTE Supplemental Title I Coordinator to coordinate, develop, and implement supplemental innovative and strategic supports to assist in meeting the needs of under-achieving student populations and increase student achievement for K-12 students and to support 2,195 students, 91 teachers, and 3 administrators. 1.0 FTE Salary @ \$80,000.00/year base annual salary.
100	Salaries	Somerset Academy of Las Vegas	\$180,000.00	Somerset Losee- Salary for 3 1.0 FTE Supplemental Academic Instructional Coaches/Interventionists to increase student achievement for K-12 students to provide intensive professional development with teachers in high quality math, ELA, and science instruction and intervention/engagement strategies and student supports to increase academic achievement. Supplemental instructional coaches/interventionists to support 2,195 students, 91 teachers, and 3 administrators. 3 x 1.0 FTE Supplemental Academic Instructional Coaches/Interventionists x \$60,000.00/year base annual salary= \$180,000.00.
100	Salaries	Somerset Academy of Las Vegas	\$56,000.00	Somerset North Las Vegas- Salary for 1.0 FTE Supplemental Grades K-2 Academic Instructional Coach/Interventionist to increase student achievement for K-12 students to provide intensive professional development with teachers in high quality math, ELA, and science instruction and intervention/engagement strategies and student supports to increase academic achievement. Supplemental instructional coaches/interventionists to support 780 students, 56 teachers, and 3 administrators. 1.0 FTE Supplemental Grades K-2 Academic Instructional Coach/Interventionist x \$56,000.00/year base annual salary= \$56,000.00.
100	Salaries	Somerset Academy of Las Vegas	\$55,000.00	Somerset North Las Vegas- Salary for 1.0 FTE Supplemental Grades 3-5 Academic Instructional Coach/Interventionist to increase student achievement for Grades 3-5 students to provide intensive professional development with teachers in high quality math, ELA, and science instruction and intervention/engagement strategies and student supports to increase academic achievement. Supplemental instructional coaches/interventionists to support 780 students, 56 teachers, and 3 administrators. 1.0 FTE Supplemental Grades 3-5 Academic Instructional Coach/Interventionist x \$55,000.00/year base annual salary= \$55,000.00.
100	Salaries	Somerset Academy of Las Vegas	\$55,000.00	Somerset North Las Vegas- Salary for 1.0 FTE Supplemental Family Engagement / Data Coordinator/Instructional Coach to increase student achievement for K-5 students to provide intensive professional development with teachers in high quality math, ELA, and science instruction and intervention/engagement strategies and student supports to increase academic achievement as well as provide Somerset families and community with family engagement activities where families will learn how to interpret student data and will receive learning resources to help their student in at home learning. Supplemental instructional coaches/interventionists to support 780 students, 56 teachers, and 3 administrators. 1.0 FTE Supplemental Data Coordinator/Academic Instructional Coaches x \$55,000.00/year base annual salary= \$55,000.00.

200	Retirement Fringe Benefits	Somerset Academy of Las Vegas	\$8,471.30	Somerset North Las Vegas-Costs for a portion of annual standard fringe benefits for 1.0 FTE Supplemental Grades 3-5 Academic Instructional Coach/Interventionist for Title I activities to increase student achievement. Position duties include: to provide intensive professional development with teachers in high quality math, ELA, and science instruction and intervention/engagement strategies and student supports to increase academic achievement. Standard fringe benefits include PERS, Workers Comp, FICA, Group Insurance, Medicare. Annual standard Fringe Benefits for 1.0 FTE Supplemental Grades 3-5 Academic Instructional Coach/Interventionist are estimated at \$8,800 (calculated from annual base salary of \$55,000 x 16%). The total for this budget detail only includes a portion, paid at \$8471.30, of the total annual standard fringe benefits (\$8800) for the 1.0 FTE Supplemental Grades 3-5 Academic Instructional Coach/Interventionist (the remaining \$328.70 will be paid from other funding sources). All costs are estimated and will not exceed budgeted amount per line item.
200	Retirement Fringe Benefits	Somerset Academy of Las Vegas	\$8,471.30	Somerset North Las Vegas- Costs for a portion of annual standard fringe benefits for 1.0 FTE Supplemental Data Coordinator/Academic Instructional Coach for Title I activities to increase student achievement. Position duties include: to provide intensive professional development with teachers in high quality math, ELA, and science instruction and intervention/engagement strategies and student supports to increase academic achievement as well as provide Somerset families and community with family engagement activities where families will learn how to interpret student data and will receive learning resources to help their student in at home learning. Supplemental instructional coaches/interventionists to support 780 students, 56 teachers, and 3 administrators. Standard fringe benefits include PERS, Workers Comp, Group Insurance, FICA Medicare. estimated at 16% of \$55,000 salary (calculated from annual base salary of \$55,000 x 16%). The total for this budget detail only includes a portion, paid at \$8741.30, of the total annual standard fringe benefits (\$8800) for the 1.0 FTE Supplemental Grades 3-5 Academic Instructional Coach/Interventionist (the remaining \$58.70 will be paid from other funding sources). All costs are estimated and will not exceed budgeted amount per line item.
200	Retirement Fringe Benefits	Somerset Academy of Las Vegas	\$13,831.52	Somerset North Las Vegas--Costs for a portion of annual standard fringe benefits for 1.0 FTE Supplemental Grades K-2 Academic Instructional Coach/Interventionist for Title I activities to increase student achievement. Position duties include: provide intensive professional development with teachers in high quality math, ELA, and science instruction and intervention/engagement strategies and student supports to increase academic achievement. Standard fringe benefits include PERS, Workers Comp, FICA, Group Insurance, Medicare. Annual standard Fringe Benefits for 1.0 FTE Supplemental Grades K-2 Academic Instructional Coach/Interventionist are estimated at \$14,000(calculated from annual base salary of \$56,000 x 25%). The total for this budget detail only includes a portion, paid at \$13,831.52, of the total annual standard fringe benefits (\$14,000) for the 1.0 FTE Supplemental Grades K-2 Academic Instructional Coach/Interventionist (the remaining \$168.48 will be paid from other funding sources). All costs are estimated and will not exceed budgeted amount per line item.

200	Retirement Fringe Benefits	Somerset Academy of Las Vegas	\$56,945.19	Somerset Losee--Costs for a portion of annual standard fringe benefits for 3 1.0 FTE Supplemental Academic Instructional Coaches/Interventionists to increase student achievement for K-12 students to increase student achievement. Position duties include: to provide intensive professional development with teachers in high quality math, ELA, and science instruction and intervention/engagement strategies and student supports to increase academic achievement. Standard fringe benefits include PERS, Workers Comp, Group Insurance, FICA, Medicare. Annual standard Fringe Benefits for 3 1.0 FTE Supplemental Academic Instructional Coaches/Interventionists are estimated at \$57,600 (calculated from annual base salary of \$60,000 x 32% x 3 FTE). The total for this budget detail only includes a portion, paid at \$56,945.19, of the total annual standard fringe benefits (\$57,600) for the 3 1.0 FTE Supplemental Academic Instructional Coaches/Interventionists (the remaining \$654.81 will be paid from other funding sources). All costs are estimated and will not exceed budgeted amount per line item.
200	Retirement Fringe Benefits	Somerset Academy of Las Vegas	\$26,369.81	Somerset Losee--Costs for a portion of annual standard fringe benefits for for 1.0 FTE Supplemental Title I Coordinator to increase student achievement for K-12 students. Position duties include: cultivating a school-wide culture of using data to inform all decisions, providing extensive professional development opportunities to increase student engagement, SEL, MTSS, reduce opportunity gaps in both Math and ELA, and Title I data reporting to increase student achievement, and Title I Program oversight and monitoring. Standard fringe benefits include PERS, Workers Comp, Group Insurance, FICA Medicare. Annual standard Fringe Benefits for 1.0 FTE Supplemental Title I Coordinator are estimated at \$26,369.81 (calculated from annual base salary of \$80,000 x 33%). The total for this budget detail only includes a portion, paid at \$26,369.81, of the total annual standard fringe benefits (\$26,400) for the 1.0 FTE Supplemental Title I Restorative Justice Coordinator (the remaining \$30.19 will be paid from other funding sources). All costs are estimated and will not exceed budgeted amount per line item.
		Totals	\$540,089.12	

**Exhibit B - Title IA**  
**Certifications and Assurances**

As a condition of receiving sub granted funds from the SPCSA, the Subrecipient certifies and assures:

1. That the Subrecipient has the necessary legal authority to apply for and receive the proposed subgrant and agree to the terms and conditions.
2. That the Subrecipient will accept, expend, and request reimbursement of funds in accordance with all applicable federal and state statutes, regulations, policies, program plans, and applications and will administer the programs in compliance with all provisions of such statutes, regulations, policies, program plans, applications, and amendments thereto.
3. That the Subrecipient will use fiscal control and fund accounting procedures that will ensure proper disbursement of, and accounting for, federal funds paid to that entity under each program.
4. The Subrecipient assumes full responsibility for the overall program which includes (but is not limited to): fiscal administration, planning and implementation of program activities that are aligned to program requirements and the needs of program beneficiaries, timely submission of required reports, program management including personnel, and meeting the goals and objectives in the approved grant application.
5. The Subrecipient agrees to fully comply with subrecipient monitoring and evaluation/audit teams that will evaluate the effectiveness of this grant. Noncompliance may affect the subrecipient's eligibility for future awards or result in forfeiture of remaining funds.
6. Personnel employed, such as teachers and instructional aides, by the Subrecipient or personnel contracted to provide services to the Subrecipient shall be certified pursuant to the provisions of NRS 386.590 (as amended by Senate Bill 509 of the 2015 Session of the Nevada Legislature, Chapter 238, Statutes of Nevada (2015)).
7. The Subrecipient assures it will adhere to the 2 CFR 200 Uniform Administrative Requirements, Costs Principles, and Audit Requirements for Federal Awards as dictated by the Department of Education, through the SPCSA.
8. That the Subrecipient may not count tuition and fees collected from students toward meeting matching, cost sharing, or maintenance of effort requirements of a grant program.
9. That the Subrecipient will follow competitive bidding practices in compliance with all applicable procurement statutes, regulations, and policies.
10. Grant funds will not be used for other than the awarded purpose. In the event Subrecipient expenditures do not comply with this condition, that portion not in compliance will be refunded to the SPCSA.
11. Approval of subgrant budget by the SPCSA constitutes prior approval for the expenditure of funds for specified purposes included in the budget. The transfer of funds between Object Codes without written prior approval from the SPCSA is not allowed under the terms of this subgrant. The transfer of already-expended funds between Object Codes is not permitted. Requests to revise approved budgeted amounts will be made in writing, within the published timeframes, will contain sufficient narrative detail to determine justification, and are subject to review and approval by both the SPCSA and the Department of Education.
12. Subgrant accounting records will be accurately maintained, identifiable by subgrant program. Such records shall be maintained in accordance with the following:
  - Records may be destroyed not less than three years (unless otherwise stipulated) after the final report has been submitted if written approval has been requested and received from the Director of Finance & Operations of the SPCSA. Records may be destroyed by the Subrecipient six (6) calendar years after the final financial and narrative reports have been submitted to the SPCSA.
  - In all cases an overriding requirement exists to retain records until resolution of any audit questions relating to individual subgrants.
  - Subgrant accounting records are considered to be all records relating to the expenditure and reimbursement of funds awarded under this subgrant award. Records required for retention include all accounting records and related original and supporting documents that substantiate costs charged to the subgrant program.
13. Any existing or potential conflicts of interest relative to the performance of services resulting from this subgrant award will be disclosed and the SPCSA reserves the right to disqualify any Subrecipient on the grounds of actual or apparent conflict of interest. Any attempt to intentionally or unintentionally conceal or obfuscate a conflict of interest will automatically result in the disqualification of funding.
14. Compliance with the requirements of the Civil Rights Act of 1964, as amended, and the Rehabilitation Act of 1973, P.L. 93-112, as amended, and any relevant program-specific regulations, and shall not discriminate against any employee, offeror for employment, student, or potential student because of race, national origin, creed, color, sex, religion, age, disability or handicap condition (including AIDS and AIDS-related conditions).
15. Compliance with the Americans with Disability Act of 1990, P.L. 101-136, 42 U.S.C. 12101, as amended, and regulations adopted thereunder contained in 28 C.F.R. 26.101-36.999 inclusive and any relevant program-specific regulations and shall not discriminate against any employee, offeror for employment, student, or potential student based on disability.
16. Compliance with the Individuals with Disabilities Education Act (IDEA) of 1990, 20 U.S.C. § 1400, as amended, regulations adopted

thereunder, and any relevant program-specific regulations. Subrecipient assures it shall not discriminate against any student or potential student with a disability.

17. Compliance with the requirements of the Family Educational Rights and Privacy Act of 1974 (FERPA) of 1996, 20 U.S.C. § 1232g; 34 CFR Part 99, as amended, and agrees to exclude any confidential student information in its subgrant application or subgrant amendment requests.

18. Compliance, inclusive of the requirements above, Title 34 Education (34 CFR), Title 45 Public Welfare (45 CFR), Title 42 Public Health (42 CFR), the Safe and Drug Free Schools Act, and the Pro-Children Act of 1994.

19. Compliance with the requirements of the Boy Scouts of America Equal Access Act (Boy Scouts Act), 20 USC 7905, 34 CFR Part 108, and with other federal civil rights statuses enforced by the OCR.

20. That the Subrecipient, if administering a program for Education of Homeless Students, affirms that the Subrecipient will adopt policies and practices to ensure that homeless children and youths are not stigmatized or segregated on the basis of their status as homeless.

21. That the Subrecipient has no policy that prevents, or otherwise denies participation in constitutionally protected prayer in elementary and secondary public schools as set forth in the Guidance on Constitutionally Protected Prayer in Public Elementary and Secondary Schools dated February 7, 2003.

22. That the Subrecipient understands, in accordance with Title XII of Public Law 103-227, the "PRO-KIDS Act of 1994," smoking may not be permitted in any portion of any indoor facility owned or regularly used for the provision of health, day care, education, or library services to children under the age of 18, if the services are funded by federal programs whether directly or through state or local governments. Federal programs include grants, cooperative agreements, loans and loan guarantees, and contracts. The law does not apply to children's services provided in private residences, facilities funded solely by Medicare or Medicaid funds, and portions or facilities and used for inpatient drug and alcohol treatment.

23. That the Subrecipient understands federal grants, subawards, or contracts shall not be used to support inherently religious activities such as religious instruction, worship, or proselytization. Therefore, organizations must take steps to separate, in time or location, their inherently religious activities from the services funded under these programs.

24. That the Subrecipient agrees, in accordance with the decision in *United States v. Windsor* (133 S. Ct. 2675 (June 26, 2013); Section 3 of the Defense of Marriage Act, codified at 1 USC 7, in any grant-related activity in which family, marital, or household considerations are, by statute or regulation, relevant for purposes of determining beneficiary eligibility or participation, Subrecipient will treat same-sex spouses, marriages, and households on the same terms as opposite sex spouses, marriages, and households, respectively.

25. Whether expressly prohibited by federal, state, or local law, or otherwise, that no funding associated with this subgrant will be used for any purpose associated with or related to lobbying or influencing or attempting to lobby or influence for any purpose the following:

- Any federal, state, county or local agency, legislature, commission, council, or board;
- Any federal, state, county or local legislator, commission member, council member, board member, or other elected official; or
- Any officer or employee of any federal, state, county or local agency, legislature, commission, council or board.

26. That Subrecipient understands personnel funded from federal grants and their subcontractors are prohibited from text messaging while driving an organization-owned vehicle, or while driving their own privately-owned vehicle during official grant business, or from using organization-supplied electronic equipment to text message or email while driving. Recipients must comply with these conditions under Executive Order 13513, "Federal Leadership on Reducing Text Messaging While Driving," October 1, 2009 (pursuant to provisions attached to federal grants funded by the US Department of Education).

27. That in the case of any project involving construction, the project is not inconsistent with overall state plans for the construction of school facilities, if applicable; and in developing plans for construction, due consideration will be given to excellence of architecture and design and to compliance with standards prescribed under Section 504 of the Rehabilitation Act of 1973, in order to ensure that facilities constructed with federal (which become subsequently state) funds are accessible to and usable by handicapped individuals. For the construction of facilities with federal funds, the Subrecipient will comply with the provisions of the Davis-Bacon Act. For the construction of facilities with state funds, the Subrecipient will comply with Nevada Revised Statutes, Chapter 338 - Public Works.

28. Personnel employed as teachers and instructional aides by the Subrecipient or personnel contracted to provide such service to the Subrecipient shall be certified pursuant to the provisions of NRS 386.590 (as amended by Senate Bill 509 of the 2015 Session of the Nevada Legislature, Chapter 238, Statutes of Nevada (2015).

29. That the Subrecipient will maintain Time and Effort documentation, as required by 2 CFR 200.430(i), and any additional SPCSA policies, for all employees whose salaries are:

- Paid in whole or in part with federal funds or
- Used to meet a match/cost share requirement.

30. That neither it nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any federal department or agency. This certification is made pursuant to regulations implementing Executive Order 12549, Debarment and Suspension, 28 C.F.R. pr. 67 § 67.510, as published as pt. VII of May 26, 1988, Federal Register (pp. 19150-19211). This provision shall be required of every subrecipient receiving any payment in whole or in part from federal funds.



31. That Subrecipient understands and accepts SPCSA subgrants are subject to inspection and audit by representative of the SPCSA, Nevada Department of Education, the State Department of Administration, the Audit Division of the Legislative Counsel Bureau or other appropriate state or federal agencies to:

- Verify financial transactions and determine whether funds were used in accordance with applicable laws, regulations and procedures;
- Ascertain whether policies, plans and procedures are being followed;
- Provide management with objective and systematic appraisals of financial and administrative controls, including information as to whether operations are carried out effectively, efficiently and economically; and
- Determine reliability of financial aspects of the conduct of the project.

32. That Subrecipient understands and accepts any audit of Subrecipient's expenditures will be performed in accordance with generally accepted government auditing standards to determine there is proper accounting for and use of subgrant funds. It is the federal requirement as specified in the Office of Management and Budget (2 CFR § 200.501(a)), revised December 26, 2013, that each grantee annually expending \$750,000 or more in federal funds have an annual audit prepared by an independent auditor in accordance with the terms and requirements of the appropriate circular. A COPY OF THE FINAL AUDIT REPORT MUST BE SENT TO: State Public Charter School Authority 1749 North Stewart Street, Suite 40 Carson City, NV 89706 This copy of the final audit must be sent to the SPCSA within nine (9) months of the close of the Subrecipient's fiscal year.

33. That Subrecipient agrees this subgrant award may be TERMINATED by either party prior to the date set forth on the Notice of Subgrant Award, provided the termination shall not be effective until 30 days after a party has served written notice upon the other party. This agreement may be terminated by mutual consent of both parties or unilaterally by either party without cause. The parties expressly agree that this award shall be terminated immediately if for any reason the SPCSA, the State, and/or federal funding ability to satisfy this Award is withdrawn, limited, or impaired.

**Exhibit C - Title IA**  
**Reimbursement Requests and Reporting Requirement**

As a condition of receiving sub-granted funds from the SPCSA, the Subrecipient agrees to the following conditions:

1. Requests for Reimbursement are due on a monthly basis, based on the terms of this subgrant award, no later than the 15th of each subsequent month. If there has been no fiscal activity in a given month, a Request for Reimbursement claiming zero dollars is required to be submitted for the month.
2. Reimbursement is based on actual expenditures incurred during the period being reported.
3. Reimbursement Requests must be submitted with all SPCSA-required supporting back up documentation. The SPCSA has the authority to ask for additional supporting documentation at any time and the information must be provided within five (5) business days of the request.
4. All documentation, such as invoices or contracts, etc., should be maintained at the Subrecipient's principle place of business and readily available for examination upon request. If not, the Subrecipient must bear the cost of making original documents available for examination by the SPCSA. Subrecipients generally must retain financial and programmatic records, supporting documents, statistical records, and all other records that are required by the terms of a grant or may reasonably be considered pertinent to a grant for a period of six years from the end date of the subgrant award.
5. Requests for advance of payment will not be considered or allowed by the SPCSA.
6. Reimbursement may only be claimed for expenditures approved within the Notice of Subgrant Award.
7. Travel expenses, per diem, and other related expenses must conform to the procedures and rates allowed for state officers and employees. It is the policy of the Board of Examiners to restrict contractors/subrecipients to the same rates and procedures allowed state employees. The State of Nevada reimburses at rates comparable to the rates established by the US General Services Administration, with some exceptions (State Administrative Manual 0200.0 and 0320.0).
8. Reimbursement may not be processed without all required programmatic reporting being current.
9. All reports of expenditures and requests for reimbursement processed by the SPCSA are subject to audit.
10. Reimbursement requests must be submitted only for expenditures approved in the budget. Any additional expenditure beyond what is allowable based on approved line item budget amounts, without prior written approval by the SPCSA, may result in denial of reimbursement.
11. The SPCSA reserves the right to hold or deny reimbursement under this subgrant until or unless any delinquent forms, reports, and expenditure documentation are submitted to and accepted by the SPCSA.
12. Final reimbursement requests are due to the SPCSA no later than 15 calendar days from the end of the subgrant period.
13. The Subrecipient is subject to annual risk assessment and related subrecipient monitoring activities performed by the SPCSA.
14. Onsite subrecipient monitoring (minimum once every three years) is a requirement for receiving funding from the SPCSA.
15. The SPCSA may apply remedies for noncompliance with federal statutes, or the regulations, terms, or conditions of a federal award according to 2 CFR 200.338.
16. Any activities that deviate from the scope of work/goals and objectives identified in submitted subaward application documents and the approved subaward budget require an amendment.
17. Changes in the total amount obligated for a budget detail item that exceeds the current amount approved requires an amendment.
18. The Subrecipient may submit subaward amendment requests according to SPCSA policies and procedures.
19. Subaward amendment requests must be received no later than March 1 for all subgrant periods ending June 30 or for budget revisions required before the end of the state fiscal year.
20. Subaward amendment requests must be received no later than June 30 for all subgrant periods ending September 30.

**Certificate Of Completion**

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Certificate Pages: 5	Initials: 0
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Time Zone: (UTC-08:00) Pacific Time (US & Canada)	1749 N. Stewart Street
	Suite 40
	Carson City, NV 89706
	spcsagrants@spcsa.nv.gov
	IP Address: 64.207.219.135

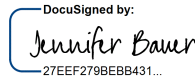
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**Signer Events**

Jennifer Bauer  
jenniferbauer@spcsa.nv.gov  
Security Level: Email, Account Authentication (None)

**Signature**

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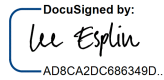
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**Electronic Record and Signature Disclosure:**  
Not Offered via DocuSign

Lee Esplin  
lee.esplin@somersetnv.org  
Security Level: Email, Account Authentication (None)

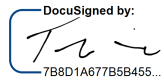
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Travis Mizer  
tmizer@bellagioresort.com  
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Carbon Copy Events	Status	Timestamp
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Notary Events	Signature	Timestamp
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Completed	Security Checked	7/21/2022 8:18:49 AM

Payment Events	Status	Timestamps
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Electronic Record and Signature Disclosure
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## **ELECTRONIC RECORD AND SIGNATURE DISCLOSURE**

From time to time, Nevada State Public Charter School Authority (we, us or Company) may be required by law to provide to you certain written notices or disclosures. Described below are the terms and conditions for providing to you such notices and disclosures electronically through the DocuSign system. Please read the information below carefully and thoroughly, and if you can access this information electronically to your satisfaction and agree to this Electronic Record and Signature Disclosure (ERSD), please confirm your agreement by selecting the check-box next to 'I agree to use electronic records and signatures' before clicking 'CONTINUE' within the DocuSign system.

### **Getting paper copies**

At any time, you may request from us a paper copy of any record provided or made available electronically to you by us. You will have the ability to download and print documents we send to you through the DocuSign system during and immediately after the signing session and, if you elect to create a DocuSign account, you may access the documents for a limited period of time (usually 30 days) after such documents are first sent to you. After such time, if you wish for us to send you paper copies of any such documents from our office to you, you will be charged a \$0.00 per-page fee. You may request delivery of such paper copies from us by following the procedure described below.

### **Withdrawing your consent**

If you decide to receive notices and disclosures from us electronically, you may at any time change your mind and tell us that thereafter you want to receive required notices and disclosures only in paper format. How you must inform us of your decision to receive future notices and disclosure in paper format and withdraw your consent to receive notices and disclosures electronically is described below.

### **Consequences of changing your mind**

If you elect to receive required notices and disclosures only in paper format, it will slow the speed at which we can complete certain steps in transactions with you and delivering services to you because we will need first to send the required notices or disclosures to you in paper format, and then wait until we receive back from you your acknowledgment of your receipt of such paper notices or disclosures. Further, you will no longer be able to use the DocuSign system to receive required notices and consents electronically from us or to sign electronically documents from us.

### **All notices and disclosures will be sent to you electronically**

Unless you tell us otherwise in accordance with the procedures described herein, we will provide electronically to you through the DocuSign system all required notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you during the course of our relationship with you. To reduce the chance of you inadvertently not receiving any notice or disclosure, we prefer to provide all of the required notices and disclosures to you by the same method and to the same address that you have given us. Thus, you can receive all the disclosures and notices electronically or in paper format through the paper mail delivery system. If you do not agree with this process, please let us know as described below. Please also see the paragraph immediately above that describes the consequences of your electing not to receive delivery of the notices and disclosures electronically from us.

### **How to contact Nevada State Public Charter School Authority:**

You may contact us to let us know of your changes as to how we may contact you electronically, to request paper copies of certain information from us, and to withdraw your prior consent to receive notices and disclosures electronically as follows:

To contact us by email send messages to: [tcarl@spsca.nv.gov](mailto:tcarl@spsca.nv.gov)

### **To advise Nevada State Public Charter School Authority of your new email address**

To let us know of a change in your email address where we should send notices and disclosures electronically to you, you must send an email message to us at [tcarl@spsca.nv.gov](mailto:tcarl@spsca.nv.gov) and in the body of such request you must state: your previous email address, your new email address. We do not require any other information from you to change your email address.

If you created a DocuSign account, you may update it with your new email address through your account preferences.

### **To request paper copies from Nevada State Public Charter School Authority**

To request delivery from us of paper copies of the notices and disclosures previously provided by us to you electronically, you must send us an email to [tcarl@spsca.nv.gov](mailto:tcarl@spsca.nv.gov) and in the body of such request you must state your email address, full name, mailing address, and telephone number. We will bill you for any fees at that time, if any.

### **To withdraw your consent with Nevada State Public Charter School Authority**

To inform us that you no longer wish to receive future notices and disclosures in electronic format you may:

- i. decline to sign a document from within your signing session, and on the subsequent page, select the check-box indicating you wish to withdraw your consent, or you may;
- ii. send us an email to [tcarl@spcsa.nv.gov](mailto:tcarl@spcsa.nv.gov) and in the body of such request you must state your email, full name, mailing address, and telephone number. We do not need any other information from you to withdraw consent.. The consequences of your withdrawing consent for online documents will be that transactions may take a longer time to process..

### **Required hardware and software**

The minimum system requirements for using the DocuSign system may change over time. The current system requirements are found here: <https://support.docusign.com/guides/signer-guide-signing-system-requirements>.

### **Acknowledging your access and consent to receive and sign documents electronically**

To confirm to us that you can access this information electronically, which will be similar to other electronic notices and disclosures that we will provide to you, please confirm that you have read this ERSD, and (i) that you are able to print on paper or electronically save this ERSD for your future reference and access; or (ii) that you are able to email this ERSD to an email address where you will be able to print on paper or save it for your future reference and access. Further, if you consent to receiving notices and disclosures exclusively in electronic format as described herein, then select the check-box next to ‘I agree to use electronic records and signatures’ before clicking ‘CONTINUE’ within the DocuSign system.

By selecting the check-box next to ‘I agree to use electronic records and signatures’, you confirm that:

- You can access and read this Electronic Record and Signature Disclosure; and
- You can print on paper this Electronic Record and Signature Disclosure, or save or send this Electronic Record and Disclosure to a location where you can print it, for future reference and access; and
- Until or unless you notify Nevada State Public Charter School Authority as described above, you consent to receive exclusively through electronic means all notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you by Nevada State Public Charter School Authority during the course of your relationship with Nevada State Public Charter School Authority.

**Nevada State Public  
Charter School  
Authority**

1749 North Stewart Street, Suite 40  
Carson City, NV 89706  
(Hereinafter referred to as "SPCSA")

Contact: Kristine Myers - kmyers@spsca.nv.gov -

**NOTICE OF SUBGRANT AWARD**

<b>Program Name:</b> FY23 Title II, Part A		<b>Subrecipient Name:</b> Somerset Academy of Las Vegas
<b>Federal Award Date:</b> 7/1/2022		<b>Address:</b> 1378 Paseo Verde Parkway, Suite 200 Henderson, NV 89012
<b>Subgrant Period of Performance:</b> 7/1/2022 - 9/30/2023		
<b>School Year:</b> 22-23	<b>Subgrant Award:</b> <input checked="" type="checkbox"/> New <input type="checkbox"/> Amendment Amendment #:	<b>Subrecipient Information:</b> <b>EIN:</b> 27-5393412 <b>Vendor #:</b> T29028358 <b>UEI:</b> K2NEHJKXX7A3

**Project Description:**

Supporting Effective Instruction - increase student academic achievement by improving the quality and effectiveness of teachers, principals, and other school leaders; increase the number of teachers, principals, and other school leaders who are effective in improving student academic achievement in schools; and provide low-income and minority students greater access to effective teachers, principals, and other school leaders.

**Source of Funds:**

Program	Source of Funds	ALN	FAIN
Formula	Federal	84.367	S367A220027

R&D:  Yes  No

Indirect Cost Rate to State:  Yes  No

Indirect Cost Rate to Subrecipient:  Yes  No

**Disbursement of funds will be as follows:**

Payment will be made after completion of subrecipient's obligations and upon receipt and acceptance of a reimbursement request. Documentation is required to support reimbursement requests for actual expenditures specific to this subgrant. Total reimbursements will not exceed the TOTAL AWARD (as stated in Exhibit A) during the subgrant period of performance.

**Terms and Conditions:**

In accepting these grant funds, it is understood that:

1. Expenditures must comply with appropriate state and/or federal regulations;
2. This award is subject to the availability of appropriate funds; and
3. The recipient of these funds agrees to stipulations listed in the incorporated documents.

**Incorporated Documents:**

Please refer to the incorporated documents list found on page 2.

	Signature	Date
State Public Charter School Authority	<small>DocuSigned by:</small> <i>Jennifer Bauer</i> <small>27EEF279BEBB431...</small>	7/11/2022
Charter School Administrator	<small>DocuSigned by:</small> <i>Lee Esplin</i> <small>AD8CA2DC686349D...</small>	7/11/2022
Charter School Board President	<small>DocuSigned by:</small> <i>T. Myers</i> <small>7B8D1A677B5B455...</small>	7/21/2022



**Incorporated Documents:**

Exhibit A - Title IIA Approved Budget

Exhibit B - Title IIA Certifications and Assurances

Exhibit C - Title IIA Reimbursement Requests and Reporting Requirements

**Exhibit A - FY23 Title II, Part A****Approved Budget**

<b>Object Code</b>	<b>Object Code Description</b>	<b>Organization</b>	<b>Total</b>	<b>Narrative Description</b>
100	Salaries	Somerset Academy of Las Vegas	\$135,000.00	Somerset Academy of Las Vegas-Funds to pay LETRS Teacher participants stipends to support LETRS® (Language Essentials for Teachers of Reading and Spelling) professional development for all Somerset K-5 teachers and administrators. LETRS professional development participation to support Somerset's Title II professional development plans for early literacy skills development for teachers and administrators to increase student achievement. \$1,500 stipend per participant X 90 teacher participants = \$135,000
100	Salaries	Somerset Academy of Las Vegas	\$9,900.00	<b>Somerset</b> Academy of Las Vegas-Funds for stipends for LETRS Professional Development (Language Essentials for Teachers of Reading and Spelling) professional development for all Somerset teachers and administrators to learn how to support the academic achievement of all K-5 students. Stipends \$30/hour X 330 hours = \$9,900.00
100	Salaries	Somerset Academy of Las Vegas	\$24,500.00	<b>Somerset</b> Academy of Las Vegas-Funds for Training & Mentoring LETRS Professional Development. Somerset to pay stipends for certified Somerset LETRS Facilitators to provide training and mentoring of participants to support LETRS® (Language Essentials for Teachers of Reading and Spelling) professional development for all Somerset K-5 teachers and administrators to participate in Somerset's Title II professional development activities to increase overall academic achievement for all students. LETRS® (Language Essentials for Teachers of Reading and Spelling) professional development for identified K-5 Somerset teachers. \$500 per Training Day per Facilitator for mentoring to assigned school cadres ongoing through the year (\$500/Trainer X 4 days x 12 Trainers= \$24,000) + (\$500/Trainer x 1 Makeup Day= \$500)= \$24,500.00
100	Salaries	Somerset Academy of Las Vegas	\$102,390.00	<b>Somerset</b> Academy of Las Vegas-Funds for extra duty stipends for teachers to participate in extra duty Somerset Title II professional development activities such as mentoring and induction and PLCs (please see SWP for full list of PD activities) for all Somerset teachers to support academic and SEL achievement for 9,496 students. 284 teachers x 12 hours each x \$30/hour=\$102,240 plus a portion of one additional teacher at \$150. Total = \$102,390
100	Salaries	Somerset Academy of Las Vegas	\$5,600.00	<b>Somerset</b> Academy of Las Vegas-Funds for Training & Mentoring LETRS Professional Development. Somerset to pay stipends for certified Somerset LETRS Facilitators to provide training and mentoring of teacher participants to support LETRS® (Language Essentials for Teachers of Reading and Spelling) professional development for all Somerset teachers and administrators. Somerset's Title II professional development activities to increase overall academic achievement for all students. LETRS® (Language Essentials for Teachers of Reading and Spelling) professional development for identified K-5 Somerset teachers. \$800 per Training Day per Facilitator for mentoring to assigned school cadres ongoing through the year (\$800/Trainer X 7 Trainers) = \$5,600

200	Retirement Fringe Benefits	Somerset Academy of Las Vegas	\$168.00	<b>Somerset</b> Academy of Las Vegas-standard fringe benefits for stipends for certified Somerset LETRS Facilitators to provide training and mentoring of teacher participants to support LETRS® (Language Essentials for Teachers of Reading and Spelling) professional development for all Somerset teachers and administrators. Somerset's Title II professional development activities to increase overall academic achievement for all students. LETRS® (Language Essentials for Teachers of Reading and Spelling) professional development for identified K-5 Somerset teachers. Benefits include Workers Comp, Medicare, etc. estimated at 3% of \$800 stipend. All costs are estimated and will not exceed budgeted amount per line item. \$800 per Training Day per Facilitator for mentoring to assigned school cadres ongoing through the year (\$800/Trainer X 7 Trainers x 3% standard fringe benefits) = \$168
200	Retirement Fringe Benefits	Somerset Academy of Las Vegas	\$3,098.65	<b>Somerset</b> Academy of Las Vegas- standard fringe benefits for extra duty stipends extra duty Somerset Title II professional development activities such as mentoring and induction and PLCs (please see SWP for full list of PD activities) for all Somerset teachers to support academic and SEL achievement for 9,496 students. Benefits include Workers Comp, Medicare, etc. estimated at 3% of \$30/hour (\$0.90). All costs are estimated and will not exceed budgeted amount per line item. 284 teachers x 12 hours each x \$30/hour=\$102,240. 3% Benefits (\$3067.20) plus a portion of one additional teachers at \$31.48. Total = \$3098.65
200	Retirement Fringe Benefits	Somerset Academy of Las Vegas	\$735.00	Somerset Academy- standard fringe benefits for stipends for certified Somerset LETRS Facilitators to provide training and mentoring of teacher participants to support LETRS® (Language Essentials for Teachers of Reading and Spelling) professional development for all Somerset teachers and administrators. Somerset's Title II professional development activities to increase overall academic achievement for all students. LETRS® (Language Essentials for Teachers of Reading and Spelling) professional development for identified K-5 Somerset teachers. Benefits include Workers Comp, Medicare, etc. estimated at 3% of \$500 stipend. All costs are estimated and will not exceed budgeted amount per line item. \$500 per Training Day per Facilitator for mentoring to assigned school cadres ongoing through the year (\$500/Trainer X 4 days x 12 Trainers x 3% standard fringe benefits= \$720) + (\$500/Trainer x 1 Makeup Day x 3% standard fringe benefits= \$15)=\$735.00
200	Retirement Fringe Benefits	Somerset Academy of Las Vegas	\$297.00	<b>Somerset</b> Academy of Las Vegas-Funds for standard fringe benefits for stipends for LETRS Professional Development (Language Essentials for Teachers of Reading and Spelling) professional development for all Somerset teachers and administrators to participate in Somerset's Title II professional development activities to increase overall academic achievement for all students. LETRS® (Language Essentials for Teachers of Reading and Spelling) professional development for identified K-5 Somerset teachers. Benefits include Workers Comp, Medicare, etc. estimated at 3% of \$30/hour. All costs are estimated and will not exceed budgeted amount per line item. Stipends \$30/hour X 330 hours x 3% standard fringe benefits = \$297.00
200	Retirement Fringe Benefits	Somerset Academy of Las Vegas	\$4,050.00	Somerset Academy of Las Vegas- Funds to pay standard fringe benefits for participants stipends to support LETRS® (Language Essentials for Teachers of Reading and Spelling) professional development for all Somerset students, teachers, and administrators. Benefits include Workers Comp, Medicare, etc. estimated at 3% of \$1,500 stipend. All costs are estimated and will not exceed budgeted amount per line item. Stipends @ \$1,500/each X 90 participants x 3% standard fringe benefits = \$4,050.00

300	Purchased Professional/Technical Services	Somerset Academy of Las Vegas	\$27,200.00	Somerset Academy of Las Vegas-Funds for Cohort 3 substitutes provided by Student Support Services (or similar vendor) for teacher participants to participate in LETRS® (Language Essentials for Teachers of Reading and Spelling) professional development for all Somerset students, teachers, and administrators. <b>Contracted Services for Substitutes \$160/day X 85 participants X 2 days each = \$27,200.00</b>
300	Purchased Professional/Technical Services	Somerset Academy of Las Vegas	\$34,000.00	<b>Somerset</b> Academy of Las Vegas-Funds for LETRS Professional Development (Language Essentials for Teachers of Reading and Spelling) professional development for all Somerset teachers and administrators to participate in Somerset's Title II professional development activities to increase overall academic achievement for all students. LETRS® (Language Essentials for Teachers of Reading and Spelling) professional development for identified K-5 Somerset teachers. Purchased Professional Services for LETRS In-Person Training Days @ \$4,250/day X 4 days = \$17,000.00 +2 Days Administrator Training Days @ \$17,000.00 (\$8,500 per day) = \$34,000.00 total.
300	Purchased Professional/Technical Services	Somerset Academy of Las Vegas	\$3,021.00	<b>Somerset</b> Academy of Las Vegas-Funds for Training & Mentoring LETERS Professional Development certification fees for Facilitators to provide training and mentoring of teacher participants to support LETRS® (Language Essentials for Teachers of Reading and Spelling) professional development for all K-5 Somerset teachers and administrators. Somerset's Title II professional development LETRS activities will support the increase overall academic achievement for all students. LETRS® (Language Essentials for Teachers of Reading and Spelling) professional development for identified K-5 Somerset teachers. \$159.00 per Facilitator - one-year certification fee x 19 Facilitators = \$3,021.00
640	Books and Periodicals	Somerset Academy of Las Vegas	\$19,227.40	Somerset Academy of Las Vegas-Funds to purchase LETRS participant bundles necessary for teachers to participate in Somerset's Title II professional development activities to increase overall academic achievement for all students. Somerset to pay for participant bundles to support LETRS® (Language Essentials for Teachers of Reading and Spelling) professional development for identified K-5 Somerset teachers. <b>Cohort 4 Participant Bundles (\$369.00 X 50 = \$18,450+ Shipping and Handling @ \$777.40= \$19,227.40)</b>

640	Books and Periodicals	Somerset Academy of Las Vegas	\$5,697.40	Somerset Academy of Las Vegas-Funds to purchase LETRS participant bundles necessary for administrators to participate in Somerset's Title II professional development activities to increase overall academic achievement for all students. Somerset to pay for participant bundles to support LETRS® (Language Essentials for Teachers of Reading and Spelling) professional development for identified K-5 Somerset administrators. LETRS for Administrators Admin Online Course and Principals' Primer (\$164 X 30 = \$4,920 + Shipping and Handling @ \$777.40= \$5,697.40)
640	Books and Periodicals	Somerset Academy of Las Vegas	\$4,767.40	Somerset Academy of Las Vegas-Funds to purchase LETRS participant bundles necessary for administrators/facilitators to participate in Somerset's Title II professional development activities to increase overall academic achievement for all students. Somerset to pay for participant bundles to support LETRS® (Language Essentials for Teachers of Reading and Spelling) professional development for identified K-5 Somerset administrators/facilitators. LETRS Facilitator Training Bundle (\$399.00 x 10= \$3,990.00 + Shipping and Handling @ \$777.40= \$4,767.40)
640	Books and Periodicals	Somerset Academy of Las Vegas	\$15,537.40	Somerset Academy of Las Vegas-Funds to purchase LETRS participant bundles necessary for teachers to participate in Somerset's Title II professional development activities to increase overall academic achievement for all students. Somerset to pay for participant bundles to support LETRS® (Language Essentials for Teachers of Reading and Spelling) professional development for identified K-5 Somerset teachers. Cohort 3 Participant Bundles (\$369.00 X 40 = \$14,760 + Shipping and Handling @ \$777.40= \$15,537.40)
		Totals	\$395,189.25	

**Exhibit B - Title IIA**  
**Certifications and Assurances**

As a condition of receiving sub granted funds from the SPCSA, the Subrecipient certifies and assures:

1. That the Subrecipient has the necessary legal authority to apply for and receive the proposed subgrant and agree to the terms and conditions.
2. That the Subrecipient will accept, expend, and request reimbursement of funds in accordance with all applicable federal and state statutes, regulations, policies, program plans, and applications and will administer the programs in compliance with all provisions of such statutes, regulations, policies, program plans, applications, and amendments thereto.
3. That the Subrecipient will use fiscal control and fund accounting procedures that will ensure proper disbursement of, and accounting for, federal funds paid to that entity under each program.
4. The Subrecipient assumes full responsibility for the overall program which includes (but is not limited to): fiscal administration, planning and implementation of program activities that are aligned to program requirements and the needs of program beneficiaries, timely submission of required reports, program management including personnel, and meeting the goals and objectives in the approved grant application.
5. The Subrecipient agrees to fully comply with subrecipient monitoring and evaluation/audit teams that will evaluate the effectiveness of this grant. Noncompliance may affect the subrecipient's eligibility for future awards or result in forfeiture of remaining funds.
6. Personnel employed, such as teachers and instructional aides, by the Subrecipient or personnel contracted to provide services to the Subrecipient shall be certified pursuant to the provisions of NRS 386.590 (as amended by Senate Bill 509 of the 2015 Session of the Nevada Legislature, Chapter 238, Statutes of Nevada (2015)).
7. The Subrecipient assures it will adhere to the 2 CFR 200 Uniform Administrative Requirements, Costs Principles, and Audit Requirements for Federal Awards as dictated by the Department of Education, through the SPCSA.
8. That the Subrecipient may not count tuition and fees collected from students toward meeting matching, cost sharing, or maintenance of effort requirements of a grant program.
9. That the Subrecipient will follow competitive bidding practices in compliance with all applicable procurement statutes, regulations, and policies.
10. Grant funds will not be used for other than the awarded purpose. In the event Subrecipient expenditures do not comply with this condition, that portion not in compliance will be refunded to the SPCSA.
11. Approval of subgrant budget by the SPCSA constitutes prior approval for the expenditure of funds for specified purposes included in the budget. The transfer of funds between Object Codes without written prior approval from the SPCSA is not allowed under the terms of this subgrant. The transfer of already-expended funds between Object Codes is not permitted. Requests to revise approved budgeted amounts will be made in writing, within the published timeframes, will contain sufficient narrative detail to determine justification, and are subject to review and approval by both the SPCSA and the Department of Education.
12. Subgrant accounting records will be accurately maintained, identifiable by subgrant program. Such records shall be maintained in accordance with the following:  
Records may be destroyed not less than three years (unless otherwise stipulated) after the final report has been submitted if written approval has been requested and received from the Director of Finance & Operations of the SPCSA. Records may be destroyed by the Subrecipient six (6) calendar years after the final financial and narrative reports have been submitted to the SPCSA.  
In all cases an overriding requirement exists to retain records until resolution of any audit questions relating to individual subgrants. Subgrant accounting records are considered to be all records relating to the expenditure and reimbursement of funds awarded under this subgrant award. Records required for retention include all accounting records and related original and supporting documents that substantiate costs charged to the subgrant program.
13. Any existing or potential conflicts of interest relative to the performance of services resulting from this subgrant award will be disclosed and the SPCSA reserves the right to disqualify any Subrecipient on the grounds of actual or apparent conflict of interest. Any attempt to intentionally or unintentionally conceal or obfuscate a conflict of interest will automatically result in the disqualification of funding.
14. Compliance with the requirements of the Civil Rights Act of 1964, as amended, and the Rehabilitation Act of 1973, P.L. 93-112, as amended, and any relevant program-specific regulations, and shall not discriminate against any employee, offeror for employment, student, or potential student because of race, national origin, creed, color, sex, religion, age, disability or handicap condition (including AIDS and AIDS-related conditions).
15. Compliance with the Americans with Disability Act of 1990, P.L. 101-36, 42 U.S.C. 12101, as amended, and regulations adopted thereunder contained in 28 C.F.R. 26.101-36.999 inclusive and any relevant program-specific regulations and shall not discriminate against any employee, offeror for employment, student, or potential student based on disability.
16. Compliance with the Individuals with Disabilities Education Act (IDEA) of 1990, 20 U.S.C. § 1400, as amended, regulations adopted thereunder, and any relevant program-specific regulations. Subrecipient assures it shall not discriminate against any student or potential student with a disability.
17. Compliance with the requirements of the Family Educational Rights and Privacy Act of 1974 (FERPA) of 1996, 20 U.S.C. § 1232g; 34 CFR Part 99, as amended, and agrees to exclude any confidential student information in its subgrant application or subgrant amendment requests.
18. Compliance, inclusive of the requirements above, Title 34 Education (34 CFR), Title 45 Public Welfare (45 CFR), Title 42 Public Health (42 CFR), the Safe and Drug Free Schools Act, and the Pro-Children Act of 1994.
19. Compliance with the requirements of the Boy Scouts of America Equal Access Act (Boy Scouts Act), 20 USC 7905, 34 CFR Part 108, and with other federal civil rights statutes enforced by the OCR.
20. That the Subrecipient, if administering a program for Education of Homeless Students, affirms that the Subrecipient will adopt policies and practices to ensure that homeless children and youths are not stigmatized or segregated on the basis of their status as homeless.
21. That the Subrecipient has no policy that prevents, or otherwise denies participation in constitutionally protected prayer in elementary and secondary public schools as set forth in the Guidance on Constitutionally Protected Prayer in Public Elementary and Secondary Schools dated February 7, 2003.
22. That the Subrecipient understands, in accordance with Title XII of Public Law 103-227, the "PRO-KIDS Act of 1994," smoking may not be permitted in any portion of any indoor facility owned or regularly used for the provision of health, day care, education, or library services to children under the age of 18, if the services are funded by federal programs whether directly or through state or local governments. Federal programs include grants, cooperative agreements, loans and loan guarantees, and contracts. The law does not apply to children's

services provided in private residences, facilities funded solely by Medicare or Medicaid funds, and portions or facilities and used for inpatient drug and alcohol treatment.

23. That the Subrecipient understands federal grants, subawards, or contracts shall not be used to support inherently religious activities such as religious instruction, worship, or proselytization. Therefore, organizations must take steps to separate, in time or location, their inherently religious activities from the services funded under these programs.

24. That the Subrecipient agrees, in accordance with the decision in *United States v. Windsor* (133 S. Ct. 2675 (June 26, 2013)); Section 3 of the Defense of Marriage Act, codified at 1 USC 7, in any grant-related activity in which family, marital, or household considerations are, by statute or regulation, relevant for purposes of determining beneficiary eligibility or participation, Subrecipient will treat same-sex spouses, marriages, and households on the same terms as opposite sex spouses, marriages, and households, respectively.

25. Whether expressly prohibited by federal, state, or local law, or otherwise, that no funding associated with this subgrant will be used for any purpose associated with or related to lobbying or influencing or attempting to lobby or influence for any purpose the following:

Any federal, state, county or local agency, legislature, commission, council, or board;

Any federal, state, county or local legislator, commission member, council member, board member, or other elected official; or

Any officer or employee of any federal, state, county or local agency, legislature, commission, council or board.

26. That Subrecipient understands personnel funded from federal grants and their subcontractors are prohibited from text messaging while driving an organization-owned vehicle, or while driving their own privately-owned vehicle during official grant business, or from using organization-supplied electronic equipment to text message or email while driving. Recipients must comply with these conditions under Executive Order 13513, "Federal Leadership on Reducing Text Messaging While Driving," October 1, 2009 (pursuant to provisions attached to federal grants funded by the US Department of Education).

27. That in the case of any project involving construction, the project is not inconsistent with overall state plans for the construction of school facilities, if applicable; and in developing plans for construction, due consideration will be given to excellence of architecture and design and to compliance with standards prescribed under Section 504 of the Rehabilitation Act of 1973, in order to ensure that facilities constructed with federal (which become subsequently state) funds are accessible to and usable by handicapped individuals. For the construction of facilities with federal funds, the Subrecipient will comply with the provisions of the Davis-Bacon Act. For the construction of facilities with state funds, the Subrecipient will comply with Nevada Revised Statutes, Chapter 338 - Public Works.

28. Personnel employed as teachers and instructional aides by the Subrecipient or personnel contracted to provide such service to the Subrecipient shall be certified pursuant to the provisions of NRS 386.590 (as amended by Senate Bill 509 of the 2015 Session of the Nevada Legislature, Chapter 238, Statutes of Nevada (2015).

29. That the Subrecipient will maintain Time and Effort documentation, as required by 2 CFR 200.430(i), and any additional SPCSA policies, for all employees whose salaries are:

Paid in whole or in part with federal funds or

Used to meet a match/cost share requirement.

30. That neither it nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any federal department or agency. This certification is made pursuant to regulations implementing Executive Order 12549, Debarment and Suspension, 28 C.F.R. pr. 67 § 67.510, as published as pt. VII of May 26, 1988, Federal Register (pp. 19150-19211). This provision shall be required of every subrecipient receiving any payment in whole or in part from federal funds.

31. That Subrecipient understands and accepts SPCSA subgrants are subject to inspection and audit by representative of the SPCSA, Nevada Department of Education, the State Department of Administration, the Audit Division of the Legislative Counsel Bureau or other appropriate state or federal agencies to:

Verify financial transactions and determine whether funds were used in accordance with applicable laws, regulations and procedures;

Ascertain whether policies, plans and procedures are being followed;

Provide management with objective and systematic appraisals of financial and administrative controls, including information as to whether operations are carried out effectively, efficiently and economically; and

Determine reliability of financial aspects of the conduct of the project.

32. That Subrecipient understands and accepts any audit of Subrecipient's expenditures will be performed in accordance with generally accepted government auditing standards to determine there is proper accounting for and use of subgrant funds. It is the federal requirement as specified in the Office of Management and Budget (2 CFR § 200.501(a)), revised December 26, 2013, that each grantee annually expending \$750,000 or more in federal funds have an annual audit prepared by an independent auditor in accordance with the terms and requirements of the appropriate circular. A COPY OF THE FINAL AUDIT REPORT MUST BE SENT TO: State Public Charter School Authority 1749 North Stewart Street, Suite 40 Carson City, NV 89706 This copy of the final audit must be sent to the SPCSA within nine (9) months of the close of the Subrecipient's fiscal year.

33. That Subrecipient agrees this subgrant award may be TERMINATED by either party prior to the date set forth on the Notice of Subgrant Award, provided the termination shall not be effective until 30 days after a party has served written notice upon the other party. This agreement may be terminated by mutual consent of both parties or unilaterally by either party without cause. The parties expressly agree that this award shall be terminated immediately if for any reason the SPCSA, the State, and/or federal funding ability to satisfy this Award is withdrawn, limited, or impaired.

**Exhibit C - Title IIA**

**Reimbursement Requests and Reporting Requirements**

As a condition of receiving sub-granted funds from the SPCSA, the Subrecipient agrees to the following conditions:

1. Requests for Reimbursement are due on a monthly basis, based on the terms of this subgrant award, no later than the 15th of each subsequent month. If there has been no fiscal activity in a given month, a Request for Reimbursement claiming zero dollars is required to be submitted for the month.
2. Reimbursement is based on actual expenditures incurred during the period being reported.
3. Reimbursement Requests must be submitted with all SPCSA-required supporting back up documentation. The SPCSA has the authority to ask for additional supporting documentation at any time and the information must be provided within five (5) business days of the request.
4. All documentation, such as invoices or contracts, etc., should be maintained at the Subrecipient's principle place of business and readily available for examination upon request. If not, the Subrecipient must bear the cost of making original documents available for examination by the SPCSA. Subrecipients generally must retain financial and programmatic records, supporting documents, statistical records, and all other records that are required by the terms of a grant or may reasonably be considered pertinent to a grant for a period of six years from the end date of the subgrant award.
5. Requests for advance of payment will not be considered or allowed by the SPCSA.
6. Reimbursement may only be claimed for expenditures approved within the Notice of Subgrant Award.
7. Travel expenses, per diem, and other related expenses must conform to the procedures and rates allowed for state officers and employees. It is the policy of the Board of Examiners to restrict contractors/subrecipients to the same rates and procedures allowed state employees. The State of Nevada reimburses at rates comparable to the rates established by the US General Services Administration, with some exceptions (State Administrative Manual 0200.0 and 0320.0).
8. Reimbursement may not be processed without all required programmatic reporting being current.
9. All reports of expenditures and requests for reimbursement processed by the SPCSA are subject to audit.
10. Reimbursement requests must be submitted only for expenditures approved in the budget. Any additional expenditure beyond what is allowable based on approved line item budget amounts, without prior written approval by the SPCSA, may result in denial of reimbursement.
11. The SPCSA reserves the right to hold or deny reimbursement under this subgrant until or unless any delinquent forms, reports, and expenditure documentation are submitted to and accepted by the SPCSA.
12. Final reimbursement requests are due to the SPCSA no later than 15 calendar days from the end of the subgrant period.
13. The Subrecipient is subject to annual risk assessment and related subrecipient monitoring activities performed by the SPCSA.
14. Onsite subrecipient monitoring (minimum once every three years) is a requirement for receiving funding from the SPCSA.
15. The SPCSA may apply remedies for noncompliance with federal statutes, or the regulations, terms, or conditions of a federal award according to 2 CFR 200.338.
16. Any activities that deviate from the scope of work/goals and objectives identified in submitted subaward application documents and the approved subaward budget require an amendment.
17. Changes in the total amount obligated for a budget detail item that exceeds the current amount approved requires an amendment.
18. The Subrecipient may submit subaward amendment requests according to SPCSA policies and procedures.
19. Subaward amendment requests must be received no later than March 1 for all subgrant periods ending June 30 or for budget revisions required before the end of the state fiscal year.
20. Subaward amendment requests must be received no later than June 30 for all subgrant periods ending September 30.



**Certificate Of Completion**

Envelope Id: 73BA22A379C5426CBEBED73F3A583179	Status: Completed
Subject: Please sign FY23 Title II, Part A 59000 Subaward Agreement	
Source Envelope:	
Document Pages: 9	Signatures: 3
Certificate Pages: 5	Initials: 0
AutoNav: Enabled	Envelope Originator:
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Time Zone: (UTC-08:00) Pacific Time (US & Canada)	1749 N. Stewart Street
	Suite 40
	Carson City, NV 89706
	spcsagrants@spcsa.nv.gov
	IP Address: 64.207.219.8

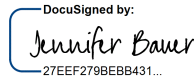
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**Signer Events**

Jennifer Bauer  
 jenniferbauer@spcsa.nv.gov  
 Security Level: Email, Account Authentication (None)

**Signature**

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 Signature Adoption: Pre-selected Style  
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 Signed: 7/11/2022 10:39:52 AM

**Electronic Record and Signature Disclosure:**  
 Not Offered via DocuSign

Lee Esplin  
 lee.esplin@somersetnv.org  
 Security Level: Email, Account Authentication (None)

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Travis Mizer  
 tmizer@bellagioresort.com  
 Security Level: Email, Account Authentication (None)

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 Using IP Address: 69.162.1.75

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**Electronic Record and Signature Disclosure:**  
 Accepted: 7/21/2022 8:19:48 AM  
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Agent Delivery Events	Status	Timestamp
Intermediary Delivery Events	Status	Timestamp
Certified Delivery Events	Status	Timestamp

Carbon Copy Events	Status	Timestamp
Kimberly Ballou kim.ballou@academicanv.com Security Level: Email, Account Authentication (None)	COPIED	Sent: 7/13/2022 7:53:23 AM Viewed: 7/21/2022 8:24:43 AM
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Witness Events	Signature	Timestamp
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Notary Events	Signature	Timestamp
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Envelope Summary Events	Status	Timestamps
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Certified Delivered	Security Checked	7/21/2022 8:19:48 AM
Signing Complete	Security Checked	7/21/2022 8:19:52 AM
Completed	Security Checked	7/21/2022 8:19:52 AM

Payment Events	Status	Timestamps
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**Electronic Record and Signature Disclosure**

## **ELECTRONIC RECORD AND SIGNATURE DISCLOSURE**

From time to time, Nevada State Public Charter School Authority (we, us or Company) may be required by law to provide to you certain written notices or disclosures. Described below are the terms and conditions for providing to you such notices and disclosures electronically through the DocuSign system. Please read the information below carefully and thoroughly, and if you can access this information electronically to your satisfaction and agree to this Electronic Record and Signature Disclosure (ERSD), please confirm your agreement by selecting the check-box next to 'I agree to use electronic records and signatures' before clicking 'CONTINUE' within the DocuSign system.

### **Getting paper copies**

At any time, you may request from us a paper copy of any record provided or made available electronically to you by us. You will have the ability to download and print documents we send to you through the DocuSign system during and immediately after the signing session and, if you elect to create a DocuSign account, you may access the documents for a limited period of time (usually 30 days) after such documents are first sent to you. After such time, if you wish for us to send you paper copies of any such documents from our office to you, you will be charged a \$0.00 per-page fee. You may request delivery of such paper copies from us by following the procedure described below.

### **Withdrawing your consent**

If you decide to receive notices and disclosures from us electronically, you may at any time change your mind and tell us that thereafter you want to receive required notices and disclosures only in paper format. How you must inform us of your decision to receive future notices and disclosure in paper format and withdraw your consent to receive notices and disclosures electronically is described below.

### **Consequences of changing your mind**

If you elect to receive required notices and disclosures only in paper format, it will slow the speed at which we can complete certain steps in transactions with you and delivering services to you because we will need first to send the required notices or disclosures to you in paper format, and then wait until we receive back from you your acknowledgment of your receipt of such paper notices or disclosures. Further, you will no longer be able to use the DocuSign system to receive required notices and consents electronically from us or to sign electronically documents from us.

### **All notices and disclosures will be sent to you electronically**

Unless you tell us otherwise in accordance with the procedures described herein, we will provide electronically to you through the DocuSign system all required notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you during the course of our relationship with you. To reduce the chance of you inadvertently not receiving any notice or disclosure, we prefer to provide all of the required notices and disclosures to you by the same method and to the same address that you have given us. Thus, you can receive all the disclosures and notices electronically or in paper format through the paper mail delivery system. If you do not agree with this process, please let us know as described below. Please also see the paragraph immediately above that describes the consequences of your electing not to receive delivery of the notices and disclosures electronically from us.

### **How to contact Nevada State Public Charter School Authority:**

You may contact us to let us know of your changes as to how we may contact you electronically, to request paper copies of certain information from us, and to withdraw your prior consent to receive notices and disclosures electronically as follows:

To contact us by email send messages to: [tcarl@spsca.nv.gov](mailto:tcarl@spsca.nv.gov)

### **To advise Nevada State Public Charter School Authority of your new email address**

To let us know of a change in your email address where we should send notices and disclosures electronically to you, you must send an email message to us at [tcarl@spsca.nv.gov](mailto:tcarl@spsca.nv.gov) and in the body of such request you must state: your previous email address, your new email address. We do not require any other information from you to change your email address.

If you created a DocuSign account, you may update it with your new email address through your account preferences.

### **To request paper copies from Nevada State Public Charter School Authority**

To request delivery from us of paper copies of the notices and disclosures previously provided by us to you electronically, you must send us an email to [tcarl@spsca.nv.gov](mailto:tcarl@spsca.nv.gov) and in the body of such request you must state your email address, full name, mailing address, and telephone number. We will bill you for any fees at that time, if any.

### **To withdraw your consent with Nevada State Public Charter School Authority**

To inform us that you no longer wish to receive future notices and disclosures in electronic format you may:

- i. decline to sign a document from within your signing session, and on the subsequent page, select the check-box indicating you wish to withdraw your consent, or you may;
- ii. send us an email to [tcarl@spcsa.nv.gov](mailto:tcarl@spcsa.nv.gov) and in the body of such request you must state your email, full name, mailing address, and telephone number. We do not need any other information from you to withdraw consent.. The consequences of your withdrawing consent for online documents will be that transactions may take a longer time to process..

### **Required hardware and software**

The minimum system requirements for using the DocuSign system may change over time. The current system requirements are found here: <https://support.docusign.com/guides/signer-guide-signing-system-requirements>.

### **Acknowledging your access and consent to receive and sign documents electronically**

To confirm to us that you can access this information electronically, which will be similar to other electronic notices and disclosures that we will provide to you, please confirm that you have read this ERSD, and (i) that you are able to print on paper or electronically save this ERSD for your future reference and access; or (ii) that you are able to email this ERSD to an email address where you will be able to print on paper or save it for your future reference and access. Further, if you consent to receiving notices and disclosures exclusively in electronic format as described herein, then select the check-box next to ‘I agree to use electronic records and signatures’ before clicking ‘CONTINUE’ within the DocuSign system.

By selecting the check-box next to ‘I agree to use electronic records and signatures’, you confirm that:

- You can access and read this Electronic Record and Signature Disclosure; and
- You can print on paper this Electronic Record and Signature Disclosure, or save or send this Electronic Record and Disclosure to a location where you can print it, for future reference and access; and
- Until or unless you notify Nevada State Public Charter School Authority as described above, you consent to receive exclusively through electronic means all notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you by Nevada State Public Charter School Authority during the course of your relationship with Nevada State Public Charter School Authority.



**Nevada State Public  
Charter School  
Authority**

1749 North Stewart Street, Suite 40  
Carson City, NV 89706  
(Hereinafter referred to as "SPCSA")

Contact: Kristine Myers - kmyers@spsca.nv.gov -

**NOTICE OF SUBGRANT AWARD**

<b>Program Name:</b> FY23 Title IV, Part A		<b>Subrecipient Name:</b> Somerset Academy of Las Vegas
<b>Federal Award Date:</b> 7/1/2022		<b>Address:</b> 1378 Paseo Verde Parkway, Suite 200 Henderson, NV 89012
<b>Subgrant Period of Performance:</b> 7/1/2022 - 9/30/2023		
<b>School Year:</b> 22-23	<b>Subgrant Award:</b> <input checked="" type="checkbox"/> New <input type="checkbox"/> Amendment Amendment #:	<b>Subrecipient Information:</b> <b>EIN:</b> 27-5393412 <b>Vendor #:</b> T29028358 <b>UEI:</b> K2NEHJKXX7A3

**Project Description:**

Student Support and Academic Enrichment - intended to improve students' academic achievement by providing all students with access to a well-rounded education; improving school conditions for student learning; and improving the use of technology to improve the academic achievement and digital literacy of all students.

**Source of Funds:**

Program	Source of Funds	ALN	FAIN
Formula	Federal	84.424A	S424A220029

R&D:  Yes  No

Indirect Cost Rate to State:  Yes  No

Indirect Cost Rate to Subrecipient:  Yes  No

**Disbursement of funds will be as follows:**

Payment will be made after completion of subrecipient's obligations and upon receipt and acceptance of a reimbursement request. Documentation is required to support reimbursement requests for actual expenditures specific to this subgrant. Total reimbursements will not exceed the TOTAL AWARD (as stated in Exhibit A) during the subgrant period of performance.

**Terms and Conditions:**

In accepting these grant funds, it is understood that:

1. Expenditures must comply with appropriate state and/or federal regulations;
2. This award is subject to the availability of appropriate funds; and
3. The recipient of these funds agrees to stipulations listed in the incorporated documents.

**Incorporated Documents:**

Please refer to the incorporated documents list found on page 2.

	Signature	Date
State Public Charter School Authority	DocuSigned by: <i>Jennifer Bauer</i> 27EEF279BEBB431...	7/11/2022
Charter School Administrator	DocuSigned by: <i>Lee Esplin</i> AD8CA2DC686349D...	7/11/2022
Charter School Board President	DocuSigned by: <i>T. Myers</i> 7B8D1A677B5B455...	7/21/2022

**Incorporated Documents:**

Exhibit A - Title IVA Approved Budget

Exhibit B - Title IVA Certifications and Assurances

Exhibit C - Title IVA Reimbursement Requests and Reporting Requirements

**Exhibit A - FY23 Title IV, Part A**  
**Approved Budget**

<b>Object Code</b>	<b>Object Code Description</b>	<b>Organization</b>	<b>Total</b>	<b>Narrative Description</b>
100	Salaries	Somerset Academy of Las Vegas	\$49,182.01	<b>Somerset Losee</b> to pay salary @ \$49,182.01 for 1.0 STEM and Family Engagement Coordinator for grades K-12 to support cross cutting authorized activities Safe and Healthy Students (family engagement), Well Rounded Educational Opportunities (STEM), and Effective Use of Technology (innovative blended learning projects). 1.0 FTE @ \$49,182.01/year base salary
		Totals	\$49,182.01	



**Exhibit B - Title IVA**  
**Certifications and Assurances**

As a condition of receiving sub granted funds from the SPCSA, the Subrecipient certifies and assures:

1. That the Subrecipient has the necessary legal authority to apply for and receive the proposed subgrant and agree to the terms and conditions.
2. That the Subrecipient will accept, expend, and request reimbursement of funds in accordance with all applicable federal and state statutes, regulations, policies, program plans, and applications and will administer the programs in compliance with all provisions of such statutes, regulations, policies, program plans, applications, and amendments thereto.
3. That the Subrecipient will use fiscal control and fund accounting procedures that will ensure proper disbursement of, and accounting for, federal funds paid to that entity under each program.
4. The Subrecipient assumes full responsibility for the overall program which includes (but is not limited to): fiscal administration, planning and implementation of program activities that are aligned to program requirements and the needs of program beneficiaries, timely submission of required reports, program management including personnel, and meeting the goals and objectives in the approved grant application.
5. The Subrecipient agrees to fully comply with subrecipient monitoring and evaluation/audit teams that will evaluate the effectiveness of this grant. Noncompliance may affect the subrecipient's eligibility for future awards or result in forfeiture of remaining funds.
6. Personnel employed, such as teachers and instructional aides, by the Subrecipient or personnel contracted to provide services to the Subrecipient shall be certified pursuant to the provisions of NRS 386.590 (as amended by Senate Bill 509 of the 2015 Session of the Nevada Legislature, Chapter 238, Statutes of Nevada (2015)).
7. The Subrecipient assures it will adhere to the 2 CFR 200 Uniform Administrative Requirements, Costs Principles, and Audit Requirements for Federal Awards as dictated by the Department of Education, through the SPCSA.
8. That the Subrecipient may not count tuition and fees collected from students toward meeting matching, cost sharing, or maintenance of effort requirements of a grant program.
9. That the Subrecipient will follow competitive bidding practices in compliance with all applicable procurement statutes, regulations, and policies.
10. Grant funds will not be used for other than the awarded purpose. In the event Subrecipient expenditures do not comply with this condition, that portion not in compliance will be refunded to the SPCSA.
11. Approval of subgrant budget by the SPCSA constitutes prior approval for the expenditure of funds for specified purposes included in the budget. The transfer of funds between Object Codes without written prior approval from the SPCSA is not allowed under the terms of this subgrant. The transfer of already-expended funds between Object Codes is not permitted. Requests to revise approved budgeted amounts will be made in writing, within the published timeframes, will contain sufficient narrative detail to determine justification, and are subject to review and approval by both the SPCSA and the Department of Education.
12. Subgrant accounting records will be accurately maintained, identifiable by subgrant program. Such records shall be maintained in accordance with the following:  
Records may be destroyed not less than three years (unless otherwise stipulated) after the final report has been submitted if written approval has been requested and received from the Director of Finance & Operations of the SPCSA. Records may be destroyed by the Subrecipient six (6) calendar years after the final financial and narrative reports have been submitted to the SPCSA.  
In all cases an overriding requirement exists to retain records until resolution of any audit questions relating to individual subgrants. Subgrant accounting records are considered to be all records relating to the expenditure and reimbursement of funds awarded under this subgrant award. Records required for retention include all accounting records and related original and supporting documents that substantiate costs charged to the subgrant program.
13. Any existing or potential conflicts of interest relative to the performance of services resulting from this subgrant award will be disclosed and the SPCSA reserves the right to disqualify any Subrecipient on the grounds of actual or apparent conflict of interest. Any attempt to intentionally or unintentionally conceal or obfuscate a conflict of interest will automatically result in the disqualification of funding.
14. Compliance with the requirements of the Civil Rights Act of 1964, as amended, and the Rehabilitation Act of 1973, P.L. 93-112, as amended, and any relevant program-specific regulations, and shall not discriminate against any employee, offeror for employment, student, or potential student because of race, national origin, creed, color, sex, religion, age, disability or handicap condition (including AIDS and AIDS-related conditions).
15. Compliance with the Americans with Disability Act of 1990, P.L. 101-36, 42 U.S.C. 12101, as amended, and regulations adopted thereunder contained in 28 C.F.R. 26.101-36.999 inclusive and any relevant program-specific regulations and shall not discriminate against any employee, offeror for employment, student, or potential student based on disability.
16. Compliance with the Individuals with Disabilities Education Act (IDEA) of 1990, 20 U.S.C. § 1400, as amended, regulations adopted thereunder, and any relevant program-specific regulations. Subrecipient assures it shall not discriminate against any student or potential student with a disability.
17. Compliance with the requirements of the Family Educational Rights and Privacy Act of 1974 (FERPA) of 1996, 20 U.S.C. § 1232g; 34 CFR Part 99, as amended, and agrees to exclude any confidential student information in its subgrant application or subgrant amendment requests.
18. Compliance, inclusive of the requirements above, Title 34 Education (34 CFR), Title 45 Public Welfare (45 CFR), Title 42 Public Health (42 CFR), the Safe and Drug Free Schools Act, and the Pro-Children Act of 1994.
19. Compliance with the requirements of the Boy Scouts of America Equal Access Act (Boy Scouts Act), 20 USC 7905, 34 CFR Part 108, and with other federal civil rights statutes enforced by the OCR.
20. That the Subrecipient, if administering a program for Education of Homeless Students, affirms that the Subrecipient will adopt policies and practices to ensure that homeless children and youths are not stigmatized or segregated on the basis of their status as homeless.
21. That the Subrecipient has no policy that prevents, or otherwise denies participation in constitutionally protected prayer in elementary and secondary public schools as set forth in the Guidance on Constitutionally Protected Prayer in Public Elementary and Secondary Schools dated February 7, 2003.
22. That the Subrecipient understands, in accordance with Title XII of Public Law 103-227, the "PRO-KIDS Act of 1994," smoking may not be permitted in any portion of any indoor facility owned or regularly used for the provision of health, day care, education, or library services to children under the age of 18, if the services are funded by federal programs whether directly or through state or local governments. Federal programs include grants, cooperative agreements, loans and loan guarantees, and contracts. The law does not apply to children's

services provided in private residences, facilities funded solely by Medicare or Medicaid funds, and portions or facilities and used for inpatient drug and alcohol treatment.

23. That the Subrecipient understands federal grants, subawards, or contracts shall not be used to support inherently religious activities such as religious instruction, worship, or proselytization. Therefore, organizations must take steps to separate, in time or location, their inherently religious activities from the services funded under these programs.

24. That the Subrecipient agrees, in accordance with the decision in *United States v. Windsor* (133 S. Ct. 2675 (June 26, 2013)); Section 3 of the Defense of Marriage Act, codified at 1 USC 7, in any grant-related activity in which family, marital, or household considerations are, by statute or regulation, relevant for purposes of determining beneficiary eligibility or participation, Subrecipient will treat same-sex spouses, marriages, and households on the same terms as opposite sex spouses, marriages, and households, respectively.

25. Whether expressly prohibited by federal, state, or local law, or otherwise, that no funding associated with this subgrant will be used for any purpose associated with or related to lobbying or influencing or attempting to lobby or influence for any purpose the following:

Any federal, state, county or local agency, legislature, commission, council, or board;

Any federal, state, county or local legislator, commission member, council member, board member, or other elected official; or

Any officer or employee of any federal, state, county or local agency, legislature, commission, council or board.

26. That Subrecipient understands personnel funded from federal grants and their subcontractors are prohibited from text messaging while driving an organization-owned vehicle, or while driving their own privately-owned vehicle during official grant business, or from using organization-supplied electronic equipment to text message or email while driving. Recipients must comply with these conditions under Executive Order 13513, "Federal Leadership on Reducing Text Messaging While Driving," October 1, 2009 (pursuant to provisions attached to federal grants funded by the US Department of Education).

27. That in the case of any project involving construction, the project is not inconsistent with overall state plans for the construction of school facilities, if applicable; and in developing plans for construction, due consideration will be given to excellence of architecture and design and to compliance with standards prescribed under Section 504 of the Rehabilitation Act of 1973, in order to ensure that facilities constructed with federal (which become subsequently state) funds are accessible to and usable by handicapped individuals. For the construction of facilities with federal funds, the Subrecipient will comply with the provisions of the Davis-Bacon Act. For the construction of facilities with state funds, the Subrecipient will comply with Nevada Revised Statutes, Chapter 338 - Public Works.

28. Personnel employed as teachers and instructional aides by the Subrecipient or personnel contracted to provide such service to the Subrecipient shall be certified pursuant to the provisions of NRS 386.590 (as amended by Senate Bill 509 of the 2015 Session of the Nevada Legislature, Chapter 238, Statutes of Nevada (2015).

29. That the Subrecipient will maintain Time and Effort documentation, as required by 2 CFR 200.430(i), and any additional SPCSA policies, for all employees whose salaries are:

Paid in whole or in part with federal funds or

Used to meet a match/cost share requirement.

30. That neither it nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any federal department or agency. This certification is made pursuant to regulations implementing Executive Order 12549, Debarment and Suspension, 28 C.F.R. pr. 67 § 67.510, as published as pt. VII of May 26, 1988, Federal Register (pp. 19150-19211). This provision shall be required of every subrecipient receiving any payment in whole or in part from federal funds.

31. That Subrecipient understands and accepts SPCSA subgrants are subject to inspection and audit by representative of the SPCSA, Nevada Department of Education, the State Department of Administration, the Audit Division of the Legislative Counsel Bureau or other appropriate state or federal agencies to:

Verify financial transactions and determine whether funds were used in accordance with applicable laws, regulations and procedures;

Ascertain whether policies, plans and procedures are being followed;

Provide management with objective and systematic appraisals of financial and administrative controls, including information as to whether operations are carried out effectively, efficiently and economically; and

Determine reliability of financial aspects of the conduct of the project.

32. That Subrecipient understands and accepts any audit of Subrecipient's expenditures will be performed in accordance with generally accepted government auditing standards to determine there is proper accounting for and use of subgrant funds. It is the federal requirement as specified in the Office of Management and Budget (2 CFR § 200.501(a)), revised December 26, 2013, that each grantee annually expending \$750,000 or more in federal funds have an annual audit prepared by an independent auditor in accordance with the terms and requirements of the appropriate circular. A COPY OF THE FINAL AUDIT REPORT MUST BE SENT TO: State Public Charter School Authority 1749 North Stewart Street, Suite 40 Carson City, NV 89706 This copy of the final audit must be sent to the SPCSA within nine (9) months of the close of the Subrecipient's fiscal year.

33. That Subrecipient agrees this subgrant award may be TERMINATED by either party prior to the date set forth on the Notice of Subgrant Award, provided the termination shall not be effective until 30 days after a party has served written notice upon the other party. This agreement may be terminated by mutual consent of both parties or unilaterally by either party without cause. The parties expressly agree that this award shall be terminated immediately if for any reason the SPCSA, the State, and/or federal funding ability to satisfy this Award is withdrawn, limited, or impaired.

**Exhibit C - Title IVA**  
**Reimbursement Requests and Reporting Requirements**

As a condition of receiving sub-granted funds from the SPCSA, the Subrecipient agrees to the following conditions:

1. Requests for Reimbursement are due on a monthly basis, based on the terms of this subgrant award, no later than the 15th of each subsequent month. If there has been no fiscal activity in a given month, a Request for Reimbursement claiming zero dollars is required to be submitted for the month.
2. Reimbursement is based on actual expenditures incurred during the period being reported.
3. Reimbursement Requests must be submitted with all SPCSA-required supporting back up documentation. The SPCSA has the authority to ask for additional supporting documentation at any time and the information must be provided within five (5) business days of the request.
4. All documentation, such as invoices or contracts, etc., should be maintained at the Subrecipient's principle place of business and readily available for examination upon request. If not, the Subrecipient must bear the cost of making original documents available for examination by the SPCSA. Subrecipients generally must retain financial and programmatic records, supporting documents, statistical records, and all other records that are required by the terms of a grant or may reasonably be considered pertinent to a grant for a period of six years from the end date of the subgrant award.
5. Requests for advance of payment will not be considered or allowed by the SPCSA.
6. Reimbursement may only be claimed for expenditures approved within the Notice of Subgrant Award.
7. Travel expenses, per diem, and other related expenses must conform to the procedures and rates allowed for state officers and employees. It is the policy of the Board of Examiners to restrict contractors/subrecipients to the same rates and procedures allowed state employees. The State of Nevada reimburses at rates comparable to the rates established by the US General Services Administration, with some exceptions (State Administrative Manual 0200.0 and 0320.0).
8. Reimbursement may not be processed without all required programmatic reporting being current.
9. All reports of expenditures and requests for reimbursement processed by the SPCSA are subject to audit.
10. Reimbursement requests must be submitted only for expenditures approved in the budget. Any additional expenditure beyond what is allowable based on approved line item budget amounts, without prior written approval by the SPCSA, may result in denial of reimbursement.
11. The SPCSA reserves the right to hold or deny reimbursement under this subgrant until or unless any delinquent forms, reports, and expenditure documentation are submitted to and accepted by the SPCSA.
12. Final reimbursement requests are due to the SPCSA no later than 15 calendar days from the end of the subgrant period.
13. The Subrecipient is subject to annual risk assessment and related subrecipient monitoring activities performed by the SPCSA.
14. Onsite subrecipient monitoring (minimum once every three years) is a requirement for receiving funding from the SPCSA.
15. The SPCSA may apply remedies for noncompliance with federal statutes, or the regulations, terms, or conditions of a federal award according to 2 CFR 200.338.
16. Any activities that deviate from the scope of work/goals and objectives identified in submitted subaward application documents and the approved subaward budget require an amendment.
17. Changes in the total amount obligated for a budget detail item that exceeds the current amount approved requires an amendment.
18. The Subrecipient may submit subaward amendment requests according to SPCSA policies and procedures.
19. Subaward amendment requests must be received no later than March 1 for all subgrant periods ending June 30 or for budget revisions required before the end of the state fiscal year.
20. Subaward amendment requests must be received no later than June 30 for all subgrant periods ending September 30.

**Certificate Of Completion**

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Source Envelope:	
Document Pages: 6	Signatures: 3
Certificate Pages: 5	Initials: 0
AutoNav: Enabled	Envelope Originator:
Envelopeld Stamping: Enabled	SPCSA Grants
Time Zone: (UTC-08:00) Pacific Time (US & Canada)	1749 N. Stewart Street
	Suite 40
	Carson City, NV 89706
	spcsagrants@spcsa.nv.gov
	IP Address: 64.207.219.136

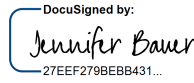
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**Signer Events**

Jennifer Bauer  
 jenniferbauer@spcsa.nv.gov  
 Security Level: Email, Account Authentication (None)

**Signature**

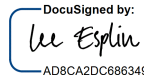
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**Electronic Record and Signature Disclosure:**  
 Not Offered via DocuSign

Lee Esplin  
 lee.esplin@somersetnv.org  
 Security Level: Email, Account Authentication (None)

DocuSigned by:  
  
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 Signed: 7/11/2022 3:47:11 PM

**Electronic Record and Signature Disclosure:**  
 Accepted: 7/11/2022 3:46:54 PM  
 ID: 0f9788d0-d32b-474c-bee5-003021b0fb40

Travis Mizer  
 tmizer@bellagioresort.com  
 Security Level: Email, Account Authentication (None)

DocuSigned by:  
  
 7B8D1A677B5B455...  
 Signature Adoption: Drawn on Device  
 Using IP Address: 69.162.1.75

Sent: 7/13/2022 7:53:51 AM  
 Viewed: 7/21/2022 8:19:10 AM  
 Signed: 7/21/2022 8:19:15 AM

**Electronic Record and Signature Disclosure:**  
 Accepted: 7/21/2022 8:19:10 AM  
 ID: 581be2ef-afb1-4132-8f97-58a312215bac

In Person Signer Events	Signature	Timestamp
Editor Delivery Events	Status	Timestamp
Agent Delivery Events	Status	Timestamp
Intermediary Delivery Events	Status	Timestamp
Certified Delivery Events	Status	Timestamp

Carbon Copy Events	Status	Timestamp
Kimberly Ballou kim.ballou@academicanv.com Security Level: Email, Account Authentication (None)	COPIED	Sent: 7/13/2022 7:53:52 AM Viewed: 7/21/2022 8:23:58 AM
<b>Electronic Record and Signature Disclosure:</b> Accepted: 7/13/2022 7:53:38 AM ID: 4b7ed5dd-33d1-4315-9bbc-00573c26a830		

Witness Events	Signature	Timestamp
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Notary Events	Signature	Timestamp
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Envelope Summary Events	Status	Timestamps
Envelope Sent	Hashed/Encrypted	7/10/2022 11:40:05 AM
Certified Delivered	Security Checked	7/21/2022 8:19:10 AM
Signing Complete	Security Checked	7/21/2022 8:19:15 AM
Completed	Security Checked	7/21/2022 8:19:15 AM

Payment Events	Status	Timestamps
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**Electronic Record and Signature Disclosure**

## **ELECTRONIC RECORD AND SIGNATURE DISCLOSURE**

From time to time, Nevada State Public Charter School Authority (we, us or Company) may be required by law to provide to you certain written notices or disclosures. Described below are the terms and conditions for providing to you such notices and disclosures electronically through the DocuSign system. Please read the information below carefully and thoroughly, and if you can access this information electronically to your satisfaction and agree to this Electronic Record and Signature Disclosure (ERSD), please confirm your agreement by selecting the check-box next to 'I agree to use electronic records and signatures' before clicking 'CONTINUE' within the DocuSign system.

### **Getting paper copies**

At any time, you may request from us a paper copy of any record provided or made available electronically to you by us. You will have the ability to download and print documents we send to you through the DocuSign system during and immediately after the signing session and, if you elect to create a DocuSign account, you may access the documents for a limited period of time (usually 30 days) after such documents are first sent to you. After such time, if you wish for us to send you paper copies of any such documents from our office to you, you will be charged a \$0.00 per-page fee. You may request delivery of such paper copies from us by following the procedure described below.

### **Withdrawing your consent**

If you decide to receive notices and disclosures from us electronically, you may at any time change your mind and tell us that thereafter you want to receive required notices and disclosures only in paper format. How you must inform us of your decision to receive future notices and disclosure in paper format and withdraw your consent to receive notices and disclosures electronically is described below.

### **Consequences of changing your mind**

If you elect to receive required notices and disclosures only in paper format, it will slow the speed at which we can complete certain steps in transactions with you and delivering services to you because we will need first to send the required notices or disclosures to you in paper format, and then wait until we receive back from you your acknowledgment of your receipt of such paper notices or disclosures. Further, you will no longer be able to use the DocuSign system to receive required notices and consents electronically from us or to sign electronically documents from us.

### **All notices and disclosures will be sent to you electronically**

Unless you tell us otherwise in accordance with the procedures described herein, we will provide electronically to you through the DocuSign system all required notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you during the course of our relationship with you. To reduce the chance of you inadvertently not receiving any notice or disclosure, we prefer to provide all of the required notices and disclosures to you by the same method and to the same address that you have given us. Thus, you can receive all the disclosures and notices electronically or in paper format through the paper mail delivery system. If you do not agree with this process, please let us know as described below. Please also see the paragraph immediately above that describes the consequences of your electing not to receive delivery of the notices and disclosures electronically from us.

### **How to contact Nevada State Public Charter School Authority:**

You may contact us to let us know of your changes as to how we may contact you electronically, to request paper copies of certain information from us, and to withdraw your prior consent to receive notices and disclosures electronically as follows:

To contact us by email send messages to: [tcarl@spsca.nv.gov](mailto:tcarl@spsca.nv.gov)

### **To advise Nevada State Public Charter School Authority of your new email address**

To let us know of a change in your email address where we should send notices and disclosures electronically to you, you must send an email message to us at [tcarl@spsca.nv.gov](mailto:tcarl@spsca.nv.gov) and in the body of such request you must state: your previous email address, your new email address. We do not require any other information from you to change your email address.

If you created a DocuSign account, you may update it with your new email address through your account preferences.

### **To request paper copies from Nevada State Public Charter School Authority**

To request delivery from us of paper copies of the notices and disclosures previously provided by us to you electronically, you must send us an email to [tcarl@spsca.nv.gov](mailto:tcarl@spsca.nv.gov) and in the body of such request you must state your email address, full name, mailing address, and telephone number. We will bill you for any fees at that time, if any.

### **To withdraw your consent with Nevada State Public Charter School Authority**

To inform us that you no longer wish to receive future notices and disclosures in electronic format you may:

- i. decline to sign a document from within your signing session, and on the subsequent page, select the check-box indicating you wish to withdraw your consent, or you may;
- ii. send us an email to [tcarl@spcsa.nv.gov](mailto:tcarl@spcsa.nv.gov) and in the body of such request you must state your email, full name, mailing address, and telephone number. We do not need any other information from you to withdraw consent.. The consequences of your withdrawing consent for online documents will be that transactions may take a longer time to process..

### **Required hardware and software**

The minimum system requirements for using the DocuSign system may change over time. The current system requirements are found here: <https://support.docusign.com/guides/signer-guide-signing-system-requirements>.

### **Acknowledging your access and consent to receive and sign documents electronically**

To confirm to us that you can access this information electronically, which will be similar to other electronic notices and disclosures that we will provide to you, please confirm that you have read this ERSD, and (i) that you are able to print on paper or electronically save this ERSD for your future reference and access; or (ii) that you are able to email this ERSD to an email address where you will be able to print on paper or save it for your future reference and access. Further, if you consent to receiving notices and disclosures exclusively in electronic format as described herein, then select the check-box next to ‘I agree to use electronic records and signatures’ before clicking ‘CONTINUE’ within the DocuSign system.

By selecting the check-box next to ‘I agree to use electronic records and signatures’, you confirm that:

- You can access and read this Electronic Record and Signature Disclosure; and
- You can print on paper this Electronic Record and Signature Disclosure, or save or send this Electronic Record and Disclosure to a location where you can print it, for future reference and access; and
- Until or unless you notify Nevada State Public Charter School Authority as described above, you consent to receive exclusively through electronic means all notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you by Nevada State Public Charter School Authority during the course of your relationship with Nevada State Public Charter School Authority.



**Nevada State Public  
Charter School  
Authority**

1749 North Stewart Street, Suite 40  
Carson City, NV 89706  
(Hereinafter referred to as "SPCSA")

Contact: Alissa Troxell - AlissaTroxell@spsca.nv.gov -

**NOTICE OF SUBGRANT AWARD**

<b>Program Name:</b> FY23 Special Education (IDEA, Part B)		<b>Subrecipient Name:</b> Somerset Academy of Las Vegas
<b>Federal Award Date:</b> 7/1/2022		<b>Address:</b> 1378 Paseo Verde Parkway, Suite 200 Henderson, NV 89012
<b>Subgrant Period of Performance:</b> 7/1/2022 - 9/30/2023		
<b>School Year:</b> 22-23	<b>Subgrant Award:</b> <input checked="" type="checkbox"/> New <input type="checkbox"/> Amendment Amendment #:	<b>Subrecipient Information:</b> <b>EIN:</b> 27-5393412 <b>Vendor #:</b> T29028358 <b>UEI:</b> K2NEHJKXX7A3

**Project Description:**

Individuals with Disabilities Education Act (IDEA), Part B - Assist in providing special education and related services to all children with disabilities.

**Source of Funds:**

Program	Source of Funds	ALN	FAIN
Formula	Federal	84.027	H027A220043

R&D:  Yes  No

Indirect Cost Rate to State:  Yes  No

Indirect Cost Rate to Subrecipient:  Yes  No

**Disbursement of funds will be as follows:**

Payment will be made after completion of subrecipient's obligations and upon receipt and acceptance of a reimbursement request. Documentation is required to support reimbursement requests for actual expenditures specific to this subgrant. Total reimbursements will not exceed the TOTAL AWARD (as stated in Exhibit A) during the subgrant period of performance.

**Terms and Conditions:**

In accepting these grant funds, it is understood that:

1. Expenditures must comply with appropriate state and/or federal regulations;
2. This award is subject to the availability of appropriate funds; and
3. The recipient of these funds agrees to stipulations listed in the incorporated documents.

**Incorporated Documents:**

Please refer to the incorporated documents list found on page 2.

	Signature	Date
State Public Charter School Authority	<small>DocuSigned by:</small> <i>Jennifer Bauer</i> <small>27EEF279BEBB431...</small>	7/11/2022
Charter School Administrator	<small>DocuSigned by:</small> <i>Lee Esplin</i> <small>AD8CA2DC686349D...</small>	7/12/2022
Charter School Board President	<small>DocuSigned by:</small> <i>Troxell</i> <small>7B8D1A677B5B455...</small>	7/22/2022

**Incorporated Documents:**

Exhibit A - IDEA, Part B Approved Budget

Exhibit B - IDEA, Part B Certifications and Assurances

Exhibit C - IDEA, Part B Reimbursement Requests and Reporting Requirements

Exhibit D - IDEA, Part B Submission Statement with Mandated Assurances

**Exhibit A - FY23 Special Education (IDEA, Part B)**  
**Approved Budget**

<b>Object Code</b>	<b>Object Code Description</b>	<b>Organization</b>	<b>Total</b>	<b>Narrative Description</b>
100	Salaries	Somerset Academy of Las Vegas	\$1,140,165.76	Somerset Academy Salaries for 1.0 FTE special education teachers to increase student achievement for K-12 students with disabilities. 26 FTE x \$43,250 annual base salary (\$1,124,500) + funds to cover portion of an additional 1.0 FTE special education teacher salary at \$15,665.76 of an annual base salary paid at \$43,250 /year (remaining amount paid from other sources) = a total of \$1,140,165.76 in salaries.
		Totals	\$1,140,165.76	

**Exhibit B - IDEA, Part B**  
**Certifications and Assurances**

As a condition of receiving sub granted funds from the SPCSA, the Subrecipient certifies and assures:

1. That the Subrecipient has the necessary legal authority to apply for and receive the proposed subgrant and agree to the terms and conditions.
2. That the Subrecipient will accept, expend, and request reimbursement of funds in accordance with all applicable federal and state statutes, regulations, policies, program plans, and applications and will administer the programs in compliance with all provisions of such statutes, regulations, policies, program plans, applications, and amendments thereto.
3. That the Subrecipient will use fiscal control and fund accounting procedures that will ensure proper disbursement of, and accounting for, federal funds paid to that entity under each program.
4. The Subrecipient assumes full responsibility for the overall program which includes (but is not limited to): fiscal administration, planning and implementation of program activities that are aligned to program requirements and the needs of program beneficiaries, timely submission of required reports, program management including personnel, and meeting the goals and objectives in the approved grant application.
5. The Subrecipient agrees to fully comply with subrecipient monitoring and evaluation/audit teams that will evaluate the effectiveness of this grant. Noncompliance may affect the subrecipient's eligibility for future awards or result in forfeiture of remaining funds.
6. Personnel employed, such as teachers and instructional aides, by the Subrecipient or personnel contracted to provide services to the Subrecipient shall be certified pursuant to the provisions of NRS 386.590 (as amended by Senate Bill 509 of the 2015 Session of the Nevada Legislature, Chapter 238, Statutes of Nevada (2015)).
7. The Subrecipient assures it will adhere to the 2 CFR 200 Uniform Administrative Requirements, Costs Principles, and Audit Requirements for Federal Awards as dictated by the Department of Education, through the SPCSA.
8. That the Subrecipient may not count tuition and fees collected from students toward meeting matching, cost sharing, or maintenance of effort requirements of a grant program.
9. That the Subrecipient will follow competitive bidding practices in compliance with all applicable procurement statutes, regulations, and policies.
10. Grant funds will not be used for other than the awarded purpose. In the event Subrecipient expenditures do not comply with this condition, that portion not in compliance will be refunded to the SPCSA.
11. Approval of subgrant budget by the SPCSA constitutes prior approval for the expenditure of funds for specified purposes included in the budget. The transfer of funds between Object Codes without written prior approval from the SPCSA is not allowed under the terms of this subgrant. The transfer of already-expended funds between Object Codes is not permitted. Requests to revise approved budgeted amounts will be made in writing, within the published timeframes, will contain sufficient narrative detail to determine justification, and are subject to review and approval by both the SPCSA and the Department of Education.
12. Subgrant accounting records will be accurately maintained, identifiable by subgrant program. Such records shall be maintained in accordance with the following:  
Records may be destroyed not less than three years (unless otherwise stipulated) after the final report has been submitted if written approval has been requested and received from the Director of Finance & Operations of the SPCSA. Records may be destroyed by the Subrecipient six (6) calendar years after the final financial and narrative reports have been submitted to the SPCSA.  
In all cases an overriding requirement exists to retain records until resolution of any audit questions relating to individual subgrants. Subgrant accounting records are considered to be all records relating to the expenditure and reimbursement of funds awarded under this subgrant award. Records required for retention include all accounting records and related original and supporting documents that substantiate costs charged to the subgrant program.
13. Any existing or potential conflicts of interest relative to the performance of services resulting from this subgrant award will be disclosed and the SPCSA reserves the right to disqualify any Subrecipient on the grounds of actual or apparent conflict of interest. Any attempt to intentionally or unintentionally conceal or obfuscate a conflict of interest will automatically result in the disqualification of funding.
14. Compliance with the requirements of the Civil Rights Act of 1964, as amended, and the Rehabilitation Act of 1973, P.L. 93-112, as amended, and any relevant program-specific regulations, and shall not discriminate against any employee, offeror for employment, student, or potential student because of race, national origin, creed, color, sex, religion, age, disability or handicap condition (including AIDS and AIDS-related conditions).
15. Compliance with the Americans with Disability Act of 1990, P.L. 101-136, 42 U.S.C. 12101, as amended, and regulations adopted thereunder contained in 28 C.F.R. 26.101-36.999 inclusive and any relevant program-specific regulations and shall not discriminate against any employee, offeror for employment, student, or potential student based on disability.
16. Compliance with the Individuals with Disabilities Education Act (IDEA) of 1990, 20 U.S.C. § 1400, as amended, regulations adopted thereunder, and any relevant program-specific regulations. Subrecipient assures it shall not discriminate against any student or potential student with a disability.
17. Compliance with the requirements of the Family Educational Rights and Privacy Act of 1974 (FERPA) of 1996, 20 U.S.C. § 1232g; 34 CFR Part 99, as amended, and agrees to exclude any confidential student information in its subgrant application or subgrant amendment requests.
18. Compliance, inclusive of the requirements above, Title 34 Education (34 CFR), Title 45 Public Welfare (45 CFR), Title 42 Public Health (42 CFR), the Safe and Drug Free Schools Act, and the Pro-Children Act of 1994.
19. Compliance with the requirements of the Boy Scouts of America Equal Access Act (Boy Scouts Act), 20 USC 7905, 34 CFR Part 108, and with other federal civil rights statutes enforced by the OCR.
20. That the Subrecipient, if administering a program for Education of Homeless Students, affirms that the Subrecipient will adopt policies and practices to ensure that homeless children and youths are not stigmatized or segregated on the basis of their status as homeless.
21. That the Subrecipient has no policy that prevents, or otherwise denies participation in constitutionally protected prayer in elementary and secondary public schools as set forth in the Guidance on Constitutionally Protected Prayer in Public Elementary and Secondary Schools dated February 7, 2003.
22. That the Subrecipient understands, in accordance with Title XII of Public Law 103-227, the "PRO-KIDS Act of 1994," smoking may not be permitted in any portion of any indoor facility owned or regularly used for the provision of health, day care, education, or library services to children under the age of 18, if the services are funded by federal programs whether directly or through state or local governments. Federal programs include grants, cooperative agreements, loans and loan guarantees, and contracts. The law does not apply to children's

services provided in private residences, facilities funded solely by Medicare or Medicaid funds, and portions or facilities and used for inpatient drug and alcohol treatment.

23. That the Subrecipient understands federal grants, subawards, or contracts shall not be used to support inherently religious activities such as religious instruction, worship, or proselytization. Therefore, organizations must take steps to separate, in time or location, their inherently religious activities from the services funded under these programs.

24. That the Subrecipient agrees, in accordance with the decision in *United States v. Windsor* (133 S. Ct. 2675 (June 26, 2013); Section 3 of the Defense of Marriage Act, codified at 1 USC 7, in any grant-related activity in which family, marital, or household considerations are, by statute or regulation, relevant for purposes of determining beneficiary eligibility or participation, Subrecipient will treat same-sex spouses, marriages, and households on the same terms as opposite sex spouses, marriages, and households, respectively.

25. Whether expressly prohibited by federal, state, or local law, or otherwise, that no funding associated with this subgrant will be used for any purpose associated with or related to lobbying or influencing or attempting to lobby or influence for any purpose the following:

Any federal, state, county or local agency, legislature, commission, council, or board;

Any federal, state, county or local legislator, commission member, council member, board member, or other elected official; or

Any officer or employee of any federal, state, county or local agency, legislature, commission, council or board.

26. That Subrecipient understands personnel funded from federal grants and their subcontractors are prohibited from text messaging while driving an organization-owned vehicle, or while driving their own privately-owned vehicle during official grant business, or from using organization-supplied electronic equipment to text message or email while driving. Recipients must comply with these conditions under Executive Order 13513, "Federal Leadership on Reducing Text Messaging While Driving," October 1, 2009 (pursuant to provisions attached to federal grants funded by the US Department of Education).

27. That in the case of any project involving construction, the project is not inconsistent with overall state plans for the construction of school facilities, if applicable; and in developing plans for construction, due consideration will be given to excellence of architecture and design and to compliance with standards prescribed under Section 504 of the Rehabilitation Act of 1973, in order to ensure that facilities constructed with federal (which become subsequently state) funds are accessible to and usable by handicapped individuals. For the construction of facilities with federal funds, the Subrecipient will comply with the provisions of the Davis-Bacon Act. For the construction of facilities with state funds, the Subrecipient will comply with Nevada Revised Statutes, Chapter 338 - Public Works.

28. Personnel employed as teachers and instructional aides by the Subrecipient or personnel contracted to provide such service to the Subrecipient shall be certified pursuant to the provisions of NRS 386.590 (as amended by Senate Bill 509 of the 2015 Session of the Nevada Legislature, Chapter 238, Statutes of Nevada (2015).

29. That the Subrecipient will maintain Time and Effort documentation, as required by 2 CFR 200.430(i), and any additional SPCSA policies, for all employees whose salaries are:

Paid in whole or in part with federal funds or

Used to meet a match/cost share requirement.

30. That neither it nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any federal department or agency. This certification is made pursuant to regulations implementing Executive Order 12549, Debarment and Suspension, 28 C.F.R. pr. 67 § 67.510, as published as pt. VII of May 26, 1988, Federal Register (pp. 19150-19211). This provision shall be required of every subrecipient receiving any payment in whole or in part from federal funds.

31. That Subrecipient understands and accepts SPCSA subgrants are subject to inspection and audit by representative of the SPCSA, Nevada Department of Education, the State Department of Administration, the Audit Division of the Legislative Counsel Bureau or other appropriate state or federal agencies to:

Verify financial transactions and determine whether funds were used in accordance with applicable laws, regulations and procedures;

Ascertain whether policies, plans and procedures are being followed;

Provide management with objective and systematic appraisals of financial and administrative controls, including information as to whether operations are carried out effectively, efficiently and economically; and

Determine reliability of financial aspects of the conduct of the project.

32. That Subrecipient understands and accepts any audit of Subrecipient's expenditures will be performed in accordance with generally accepted government auditing standards to determine there is proper accounting for and use of subgrant funds. It is the federal requirement as specified in the Office of Management and Budget (2 CFR § 200.501(a)), revised December 26, 2013, that each grantee annually expending \$750,000 or more in federal funds have an annual audit prepared by an independent auditor in accordance with the terms and requirements of the appropriate circular. A COPY OF THE FINAL AUDIT REPORT MUST BE SENT TO: State Public Charter School Authority 1749 North Stewart Street, Suite 40 Carson City, NV 89706 This copy of the final audit must be sent to the SPCSA within nine (9) months of the close of the Subrecipient's fiscal year.

33. That Subrecipient agrees this subgrant award may be TERMINATED by either party prior to the date set forth on the Notice of Subgrant Award, provided the termination shall not be effective until 30 days after a party has served written notice upon the other party. This agreement may be terminated by mutual consent of both parties or unilaterally by either party without cause. The parties expressly agree that this award shall be terminated immediately if for any reason the SPCSA, the State, and/or federal funding ability to satisfy this Award is withdrawn, limited, or impaired.

**Exhibit C - IDEA, Part B**  
**Reimbursement Requests and Reporting Requirements**

As a condition of receiving sub-granted funds from the SPCSA, the Subrecipient agrees to the following conditions:

1. Requests for Reimbursement are due on a monthly basis, based on the terms of this subgrant award, no later than the 15th of each subsequent month. If there has been no fiscal activity in a given month, a Request for Reimbursement claiming zero dollars is required to be submitted for the month.
2. Reimbursement is based on actual expenditures incurred during the period being reported.
3. Reimbursement Requests must be submitted with all SPCSA-required supporting back up documentation. The SPCSA has the authority to ask for additional supporting documentation at any time and the information must be provided within five (5) business days of the request.
4. All documentation, such as invoices or contracts, etc., should be maintained at the Subrecipient's principle place of business and readily available for examination upon request. If not, the Subrecipient must bear the cost of making original documents available for examination by the SPCSA. Subrecipients generally must retain financial and programmatic records, supporting documents, statistical records, and all other records that are required by the terms of a grant or may reasonably be considered pertinent to a grant for a period of six years from the end date of the subgrant award.
5. Requests for advance of payment will not be considered or allowed by the SPCSA.
6. Reimbursement may only be claimed for expenditures approved within the Notice of Subgrant Award.
7. Travel expenses, per diem, and other related expenses must conform to the procedures and rates allowed for state officers and employees. It is the policy of the Board of Examiners to restrict contractors/subrecipients to the same rates and procedures allowed state employees. The State of Nevada reimburses at rates comparable to the rates established by the US General Services Administration, with some exceptions (State Administrative Manual 0200.0 and 0320.0).
8. Reimbursement may not be processed without all required programmatic reporting being current.
9. All reports of expenditures and requests for reimbursement processed by the SPCSA are subject to audit.
10. Reimbursement requests must be submitted only for expenditures approved in the budget. Any additional expenditure beyond what is allowable based on approved line item budget amounts, without prior written approval by the SPCSA, may result in denial of reimbursement.
11. The SPCSA reserves the right to hold or deny reimbursement under this subgrant until or unless any delinquent forms, reports, and expenditure documentation are submitted to and accepted by the SPCSA.
12. Final reimbursement requests are due to the SPCSA no later than 15 calendar days from the end of the subgrant period.
13. The Subrecipient is subject to annual risk assessment and related subrecipient monitoring activities performed by the SPCSA.
14. Onsite subrecipient monitoring (minimum once every three years) is a requirement for receiving funding from the SPCSA.
15. The SPCSA may apply remedies for noncompliance with federal statutes, or the regulations, terms, or conditions of a federal award according to 2 CFR 200.338.
16. Any activities that deviate from the scope of work/goals and objectives identified in submitted subaward application documents and the approved subaward budget require an amendment.
17. Changes in the total amount obligated for a budget detail item that exceeds the current amount approved requires an amendment.
18. The Subrecipient may submit subaward amendment requests according to SPCSA policies and procedures.
19. Subaward amendment requests must be received no later than March 1 for all subgrant periods ending June 30 or for budget revisions required before the end of the state fiscal year.
20. Subaward amendment requests must be received no later than June 30 for all subgrant periods ending September 30.

**Exhibit D - IDEA, Part B****Submission Statement with Mandated Assurances**

I, the authorized representative of the Subrecipient, make the following assurances and certifications. These provisions meet the requirements of Part B of the Individuals with Disabilities Education Act (IDEA) as found in PL 108-446. The Local Education Agency (LEA) will operate its Part B program in accordance with all of the required assurances and certifications. Further, since the State Public Charter School Authority is a pass-through entity, the Subrecipient named on the first page this subaward is also required to operate its Part B program in accordance with these assurances and certifications.

**SECTION I  
SUBMISSION STATEMENT FOR PART B OF IDEA**

The Subrecipient provides assurances that it has in effect policies and procedures to meet all eligibility requirements of Part B of the IDEA as found in PL 108-446, and the applicable regulations. The Subrecipient is able to meet all assurances found in Section II below.

**SECTION II  
ASSURANCES**

The Subrecipient makes the following assurances that it has policies and procedures in place as required by Part B of the IDEA. (20 U.S.C. 1411-1419; 34 CFR 300.101 through 100.163 and 300.165 through 300.174. 34 CFR 300.201).

1. All policies and procedures established in and administered by the Subrecipient will be consistent with the approved state's Program Plan, Nevada Revised Statutes, and Nevada Administrative Code, Chapter 388, and all other applicable statutes, regulations, program plans, and applications.
  - a. A free appropriate public education is available to all children with disabilities enrolled in the Subrecipient's school(s) between the ages of 3 and 21, inclusive, including children with disabilities who have been suspended or expelled, in accordance with 20 USC 1412(a)(1); 34 CFR 300.101-108.
  - b. The Subrecipient endorses the goal of providing a full educational opportunity to all children with disabilities and the state's timetable for accomplishing that goal. 20 USC 1412(a)(2); 34 CFR 300.109-110.
  - c. All children with disabilities enrolled in the Subrecipient's school(s), including children with disabilities who are homeless or are wards of the State, and children with disabilities attending private schools, regardless of the severity of their disabilities, and who are in need of special education and related services, are identified, located, and evaluated and a practical method is developed and implemented to determine which children with disabilities are currently receiving needed special education and related services in accordance with 20 USC 1412(a)(3). 34 CFR 300.111.
  - d. An individualized education program that meets the requirements of 20 USC 1436(d) is developed, reviewed, and revised for each child with a disability in accordance with 34 CFR 300.320-324, except as provided in 300.300(b)(3) and 300.300(b)(4). 20 USC 1412(a)(4); 34 CFR 300.112.
  - e. To the maximum extent appropriate, children with disabilities, including children in public or private institutions or other care facilities, are educated with children who are not disabled, and special classes, separate schooling, or other removal of children with disabilities from the regular educational environment occurs only when the nature or severity of the disability of a child is such that education in regular classes with the use of supplementary aids and services cannot be achieved satisfactorily in accordance with 20 USC 1412(a)(5)(A)-(B); 34 CFR 300.114-300.120.
  - f. Children with disabilities and their parents are afforded the procedural safeguards required by 34 CFR 300.500 through 300.536 and in accordance with 20 USC 1412(a)(6); 34 CFR 300.121.
  - g. Children with disabilities are evaluated in accordance with 34 CFR 300.300 through 300.311. 20 USC 1412(a)(7); 34 CFR 300.122.
  - h. The Subrecipient complies with 34 CFR 300.610 through 300.626 (relating to the confidentiality of records and information). 20 USC 1412(a)(8); 34 CFR 300.123.
  - i. Children participating in early intervention programs assisted under Part C, and who will participate in preschool programs assisted under Part B, experience a smooth and effective transition to those preschool programs in a manner consistent with section 637(a)(9). By the third birthday of such a child, an individualized education program has been developed and is being implemented for the child. The Subrecipient will participate in transition planning conferences arranged by the designated lead agency under section 635(a)(10). 20 USC 1412(a)(9); 34 CFR 300.124.
  - j. To the extent consistent with the number and location of children with disabilities in the State who are enrolled by their parents in private elementary schools and secondary schools in the school district served by a local educational agency, provision is made for the participation of those children in the program assisted or carried out under Part B of IDEA by providing for such children special education and related services in accordance with the requirements found in 34 CFR 300.130 through 300.148. 20 USC 1412(a)(10); 34 CFR 300.129-300.148.
2. The Subrecipient assures that amounts provided to it under Part B of IDEA will be expended in accordance with 20 USC 1412(a) and 34 CFR 300.202 through 300.206 and that such amounts 1) shall be used only to pay the excess costs of providing special education and related services to children with disabilities; 2) shall be used to supplement State, local, and other federal funds and not to supplant such funds; 3) shall not be used to reduce the level of expenditures for the preceding fiscal year subject to the exceptions contained in 20 USC 1413(a)(B) and (C), and 4) may be used to carry out a schoolwide program under section 1114 of the ESEA subject to the limitations and conditions in 34 CFR 300.206. 34 CFR 300.202-206.
3. The Subrecipient ensures that all personnel necessary to carry out Part B of the IDEA are appropriately and adequately prepared and trained, including that those personnel have the content knowledge and skills to serve children with disabilities as noted in 20 USC 1412(a)(14)(A)-(E) and 34 CFR 300.156. 34 CFR 300.207.
4. The Subrecipient assures that if amounts provided to it under Part B of the IDEA are used for a) services and aids that also benefit nondisabled children, b) early intervening services, c) high cost special education and related services, and/or d) administrative case management, the LEA will use such funds in compliance with the provisions contained in 34 CFR 300.208. 34 CFR 300.208.
5. The Subrecipient assures that it complies with the requirements of 34 CFR 300.209 concerning the carrying out of Part B requirements for charter schools that are public schools of the Subrecipient, including requirements to serve children with disabilities attending those

charter schools in the same manner as the Subrecipient serves children with disabilities in its other schools, and the requirements to provide funds under Part B of the IDEA on the same basis and at the same time as the LEA provides Part B federal funds to the LEA's other public schools. 34 CFR 300.209.

6. The LEA will coordinate with the National Instructional Materials Access Center (NIMAC). The Subrecipient assures that each child who requires instructional materials in an alternate format will receive these in a timely manner. 34 CFR 300.210.

7. The Subrecipient assures that it will provide to the LEA and the Nevada Department of Education with information necessary to enable the State to carry out its duties under Part B of the IDEA, including with respect to 34 CFR 300.157 and 300.160, information relating to the performance of children with disabilities participating in programs carried out under Part B of the IDEA. 34 CFR 300.211.

8. The Subrecipient assures that it will make available to parents of children with disabilities and to the general public all documents relating to the eligibility of the agency under Part B of the IDEA, including this application. 34 CFR 300.212.

9. The Subrecipient assures that it will cooperate with the U.S. Department of Education's efforts under section 1308 of the ESEA to ensure the linkage of records pertaining to migratory children with disabilities for the purpose of electronically exchanging, among the States, health and educational information regarding those children. 34 CFR 300.213.

10. The Subrecipient assures that programs assisted under P.L. 108-446 will be operated in compliance with Title 45 of the Code of Federal Regulations Part 84 (Nondiscrimination on the Basis of Handicap in Programs and Activities Receiving or Benefiting from Federal Financial Assistance).

11. The control of funds provided to the Subrecipient under each program and title to property acquired with those funds will be in the Subrecipient's possession and the Subrecipient will directly administer and supervise the administration of those funds and property.

12. The Subrecipient will use fiscal control and fund accounting procedures that will ensure proper disbursement of, and accounting for, federal funds paid to the Subrecipient under each program.

13. None of the funds expended by the Subrecipient under any applicable program will be used to acquire equipment (including computer software) in any instance in which such acquisition results in a direct financial benefit to any organization, representing the interests of the purchasing entity or its employees or any affiliate of such an organization.

14. The Subrecipient will:

- a. Ensure that all data submitted to the LEA and Nevada Department of Education will be accurate and complete;
- b. Make reports and provide data to the LEA, Nevada Department of Education, and the U.S. Department of Education as may reasonably be necessary to enable the LEA, Nevada Department of Education, and the U.S. Department of Education to perform their duties;
- c. Maintain records--including the records required under Section 437 of GEPA--and provide access to those records as the LEA, Department, or Secretary decides are necessary to perform their duties; and
- d. Retain records for a minimum of five years after completion of the activities for which these federal funds were received.

15. The Subrecipient will provide reasonable opportunities for the participation by teachers, parents, and other interested agencies, organizations, and individuals in the planning for and operation of each program.

16. In the case of any project involving construction:

- a. The project is not inconsistent with overall state plans for the construction of school facilities; and
- b. In developing plans for construction, due consideration will be given to excellence of architecture and design and to compliance with standards prescribed by the Secretary under Section 504 of the Rehabilitation Act of 1973 in order to ensure that facilities constructed with the use of federal funds are accessible to and usable by individuals with disabilities.

17. The Subrecipient has a procedure for insuring that the hearing aids worn by students with hearing impairments in school are functioning properly.

18. The Subrecipient assures that neither it nor its principals are presently debarred, suspended, proposed for debarment, or voluntarily excluded from participation in federal funding by any Federal department or agency.

19. The Subrecipient assures that either its policies and procedures have not changed since the last state monitoring review, or if the policies and procedures have changed, the changes have been submitted to the Department of Education for review and approval prior to implementation.



**Certificate Of Completion**

Envelope Id: 10BF1FB2D7A94544A57383BDCAF4E218	Status: Completed
Subject: Please sign FY23 Special Education (IDEA, Part B) 59000 Subaward Agreement	
Source Envelope:	
Document Pages: 8	Signatures: 3
Certificate Pages: 5	Initials: 0
AutoNav: Enabled	Envelope Originator:
Envelopeld Stamping: Enabled	SPCSA Grants
Time Zone: (UTC-08:00) Pacific Time (US & Canada)	1749 N. Stewart Street
	Suite 40
	Carson City, NV 89706
	spcsagrants@spcsa.nv.gov
	IP Address: 64.207.219.136

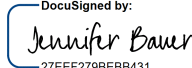
**Record Tracking**

Status: Original	Holder: SPCSA Grants	Location: DocuSign
7/11/2022 1:42:08 PM	spcsagrants@spcsa.nv.gov	

**Signer Events**

Jennifer Bauer  
 jenniferbauer@spcsa.nv.gov  
 Security Level: Email, Account Authentication (None)

**Signature**

DocuSigned by:  
  
 27EEF2798EBB431...  
 Signature Adoption: Pre-selected Style  
 Using IP Address: 167.154.107.179

**Timestamp**

Sent: 7/11/2022 1:42:24 PM  
 Viewed: 7/11/2022 4:12:17 PM  
 Signed: 7/11/2022 4:12:22 PM

**Electronic Record and Signature Disclosure:**  
 Not Offered via DocuSign

Lee Esplin  
 lee.esplin@somersetnv.org  
 Security Level: Email, Account Authentication (None)

DocuSigned by:  
  
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 Signature Adoption: Pre-selected Style  
 Using IP Address: 98.168.112.133

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**Electronic Record and Signature Disclosure:**  
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 ID: 470462a2-2fb3-4d49-b67a-00eb7aca2537

Travis Mizer  
 tmizer@bellagioresort.com  
 Security Level: Email, Account Authentication (None)

DocuSigned by:  
  
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 Using IP Address: 70.173.102.12  
 Signed using mobile

Sent: 7/14/2022 7:49:42 AM  
 Viewed: 7/22/2022 7:43:38 AM  
 Signed: 7/22/2022 7:44:04 AM

**Electronic Record and Signature Disclosure:**  
 Accepted: 7/22/2022 7:43:38 AM  
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Editor Delivery Events	Status	Timestamp
Agent Delivery Events	Status	Timestamp
Intermediary Delivery Events	Status	Timestamp
Certified Delivery Events	Status	Timestamp

Carbon Copy Events	Status	Timestamp
Kimberly Ballou kim.ballou@academicanv.com Security Level: Email, Account Authentication (None)	COPIED	Sent: 7/14/2022 7:49:43 AM Viewed: 7/22/2022 7:50:29 AM
<b>Electronic Record and Signature Disclosure:</b> Accepted: 7/14/2022 7:48:50 AM ID: bcb035d6-0989-4da7-a8fc-e1328ca2c5b2		

Witness Events	Signature	Timestamp
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Notary Events	Signature	Timestamp
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Envelope Summary Events	Status	Timestamps
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Certified Delivered	Security Checked	7/22/2022 7:43:38 AM
Signing Complete	Security Checked	7/22/2022 7:44:04 AM
Completed	Security Checked	7/22/2022 7:44:04 AM

Payment Events	Status	Timestamps
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Electronic Record and Signature Disclosure
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## **ELECTRONIC RECORD AND SIGNATURE DISCLOSURE**

From time to time, Nevada State Public Charter School Authority (we, us or Company) may be required by law to provide to you certain written notices or disclosures. Described below are the terms and conditions for providing to you such notices and disclosures electronically through the DocuSign system. Please read the information below carefully and thoroughly, and if you can access this information electronically to your satisfaction and agree to this Electronic Record and Signature Disclosure (ERSD), please confirm your agreement by selecting the check-box next to 'I agree to use electronic records and signatures' before clicking 'CONTINUE' within the DocuSign system.

### **Getting paper copies**

At any time, you may request from us a paper copy of any record provided or made available electronically to you by us. You will have the ability to download and print documents we send to you through the DocuSign system during and immediately after the signing session and, if you elect to create a DocuSign account, you may access the documents for a limited period of time (usually 30 days) after such documents are first sent to you. After such time, if you wish for us to send you paper copies of any such documents from our office to you, you will be charged a \$0.00 per-page fee. You may request delivery of such paper copies from us by following the procedure described below.

### **Withdrawing your consent**

If you decide to receive notices and disclosures from us electronically, you may at any time change your mind and tell us that thereafter you want to receive required notices and disclosures only in paper format. How you must inform us of your decision to receive future notices and disclosure in paper format and withdraw your consent to receive notices and disclosures electronically is described below.

### **Consequences of changing your mind**

If you elect to receive required notices and disclosures only in paper format, it will slow the speed at which we can complete certain steps in transactions with you and delivering services to you because we will need first to send the required notices or disclosures to you in paper format, and then wait until we receive back from you your acknowledgment of your receipt of such paper notices or disclosures. Further, you will no longer be able to use the DocuSign system to receive required notices and consents electronically from us or to sign electronically documents from us.

### **All notices and disclosures will be sent to you electronically**

Unless you tell us otherwise in accordance with the procedures described herein, we will provide electronically to you through the DocuSign system all required notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you during the course of our relationship with you. To reduce the chance of you inadvertently not receiving any notice or disclosure, we prefer to provide all of the required notices and disclosures to you by the same method and to the same address that you have given us. Thus, you can receive all the disclosures and notices electronically or in paper format through the paper mail delivery system. If you do not agree with this process, please let us know as described below. Please also see the paragraph immediately above that describes the consequences of your electing not to receive delivery of the notices and disclosures electronically from us.

### **How to contact Nevada State Public Charter School Authority:**

You may contact us to let us know of your changes as to how we may contact you electronically, to request paper copies of certain information from us, and to withdraw your prior consent to receive notices and disclosures electronically as follows:

To contact us by email send messages to: [tcarl@spsca.nv.gov](mailto:tcarl@spsca.nv.gov)

### **To advise Nevada State Public Charter School Authority of your new email address**

To let us know of a change in your email address where we should send notices and disclosures electronically to you, you must send an email message to us at [tcarl@spsca.nv.gov](mailto:tcarl@spsca.nv.gov) and in the body of such request you must state: your previous email address, your new email address. We do not require any other information from you to change your email address.

If you created a DocuSign account, you may update it with your new email address through your account preferences.

### **To request paper copies from Nevada State Public Charter School Authority**

To request delivery from us of paper copies of the notices and disclosures previously provided by us to you electronically, you must send us an email to [tcarl@spsca.nv.gov](mailto:tcarl@spsca.nv.gov) and in the body of such request you must state your email address, full name, mailing address, and telephone number. We will bill you for any fees at that time, if any.

### **To withdraw your consent with Nevada State Public Charter School Authority**

To inform us that you no longer wish to receive future notices and disclosures in electronic format you may:

- i. decline to sign a document from within your signing session, and on the subsequent page, select the check-box indicating you wish to withdraw your consent, or you may;
- ii. send us an email to [tcarl@spcsa.nv.gov](mailto:tcarl@spcsa.nv.gov) and in the body of such request you must state your email, full name, mailing address, and telephone number. We do not need any other information from you to withdraw consent.. The consequences of your withdrawing consent for online documents will be that transactions may take a longer time to process..

### **Required hardware and software**

The minimum system requirements for using the DocuSign system may change over time. The current system requirements are found here: <https://support.docusign.com/guides/signer-guide-signing-system-requirements>.

### **Acknowledging your access and consent to receive and sign documents electronically**

To confirm to us that you can access this information electronically, which will be similar to other electronic notices and disclosures that we will provide to you, please confirm that you have read this ERSD, and (i) that you are able to print on paper or electronically save this ERSD for your future reference and access; or (ii) that you are able to email this ERSD to an email address where you will be able to print on paper or save it for your future reference and access. Further, if you consent to receiving notices and disclosures exclusively in electronic format as described herein, then select the check-box next to ‘I agree to use electronic records and signatures’ before clicking ‘CONTINUE’ within the DocuSign system.

By selecting the check-box next to ‘I agree to use electronic records and signatures’, you confirm that:

- You can access and read this Electronic Record and Signature Disclosure; and
- You can print on paper this Electronic Record and Signature Disclosure, or save or send this Electronic Record and Disclosure to a location where you can print it, for future reference and access; and
- Until or unless you notify Nevada State Public Charter School Authority as described above, you consent to receive exclusively through electronic means all notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you by Nevada State Public Charter School Authority during the course of your relationship with Nevada State Public Charter School Authority.

**Nevada State Public  
Charter School  
Authority**

1749 North Stewart Street, Suite 40  
Carson City, NV 89706  
(Hereinafter referred to as "SPCSA")

Contact: Alissa Troxell - AlissaTroxell@spsca.nv.gov -

**NOTICE OF SUBGRANT AWARD**

<b>Program Name:</b> FY23 EXN Special Education (IDEA, Part B)		<b>Subrecipient Name:</b> Somerset Academy of Las Vegas
<b>Federal Award Date:</b> 7/1/2022		<b>Address:</b> 1378 Paseo Verde Parkway, Suite 200 Henderson, NV 89012
<b>Subgrant Period of Performance:</b> 7/1/2022 - 9/30/2023		
<b>School Year:</b> 22-23	<b>Subgrant Award:</b> <input checked="" type="checkbox"/> New <input type="checkbox"/> Amendment Amendment #:	<b>Subrecipient Information:</b> <b>EIN:</b> 27-5393412 <b>Vendor #:</b> T29028358 <b>UEI:</b> K2NEHJKXX7A3

**Project Description:**

Supplemental allocation for Exceptional Needs under the Individuals with Disabilities Education Act (IDEA), Part B - Assist in providing special education and related services to all children with disabilities.

**Source of Funds:**

Program	Source of Funds	ALN	FAIN
Formula	Federal	84.027	H027A220043

R&D:  Yes  No

Indirect Cost Rate to State:  Yes  No

Indirect Cost Rate to Subrecipient:  Yes  No

**Disbursement of funds will be as follows:**

Payment will be made after completion of subrecipient's obligations and upon receipt and acceptance of a reimbursement request. Documentation is required to support reimbursement requests for actual expenditures specific to this subgrant. Total reimbursements will not exceed the TOTAL AWARD (as stated in Exhibit A) during the subgrant period of performance.

**Terms and Conditions:**

In accepting these grant funds, it is understood that:

1. Expenditures must comply with appropriate state and/or federal regulations;
2. This award is subject to the availability of appropriate funds; and
3. The recipient of these funds agrees to stipulations listed in the incorporated documents.

**Incorporated Documents:**

Please refer to the incorporated documents list found on page 2.

	Signature	Date
State Public Charter School Authority	<small>DocuSigned by:</small> <i>Jennifer Bauer</i> <small>27EEF279BEBB431...</small>	7/8/2022
Charter School Administrator	<small>DocuSigned by:</small> <i>Lee Esplin</i> <small>AD8CA2DC686349D...</small>	7/11/2022
Charter School Board President	<small>DocuSigned by:</small> <i>Troxell</i> <small>7B8D1A677B5B455...</small>	7/21/2022

**Incorporated Documents:**

Exhibit A - IDEA, Part B Approved Budget

Exhibit B - IDEA, Part B Certifications and Assurances

Exhibit C - IDEA, Part B Reimbursement Requests and Reporting Requirements

Exhibit D - IDEA, Part B Submission Statement with Mandated Assurances

**Exhibit A - FY23 EXN Special Education (IDEA, Part B)****Approved Budget**

<b>Object Code</b>	<b>Object Code Description</b>	<b>Organization</b>	<b>Total</b>	<b>Narrative Description</b>
100	Salaries	Somerset Academy of Las Vegas	\$16,488.00	Somerset Academy Aliante - Salary for 1.0 FTE instructional paraprofessional to increase achievement for students with disabilities who have exceptional needs. Portion of 1 FTE instructional paraprofessional salary at \$16,488.00 of an annual base salary paid at \$23,620/year (remaining amount paid from other sources) = a total of \$16,488.00 in salaries.
100	Salaries	Somerset Academy of Las Vegas	\$14,127.00	Somerset Academy-Lone Mountain Salary for 1.0 FTE instructional paraprofessional to increase achievement for students with disabilities who has exceptional needs. Portion of 1 FTE instructional paraprofessional salary at \$14,127.00 of an annual base salary paid at \$21,732.00/year (remaining amount paid from other sources) = a total of \$14,127.00 in salaries.
100	Salaries	Somerset Academy of Las Vegas	\$10,503.00	Somerset Academy - North Las Vegas Salary for 1.0 FTE instructional paraprofessional to increase achievement for students with disabilities who have exceptional needs. Portion of 1 FTE instructional paraprofessional salary at \$10,503.00 of an annual base salary paid at \$16,200.00/year (remaining amount paid from other sources) = a total of \$10,503.00 in salaries.
100	Salaries	Somerset Academy of Las Vegas	\$5,265.00	Somerset Academy - North Las Vegas Salary for 1.0 FTE instructional paraprofessional to increase achievement for a student with disabilities who has exceptional needs. Portion of 1 FTE instructional paraprofessional salary at \$5,265.00 of an annual base salary paid at \$8,200.00/year (remaining amount paid from other sources) = a total of \$5,265.00 in salaries.
100	Salaries	Somerset Academy of Las Vegas	\$11,232.00	Somerset Academy-Stephanie Salary for 1.0 FTE instructional paraprofessional to increase achievement for students with disabilities who has exceptional needs. Portion of 1 FTE instructional paraprofessional salary at \$11,232.00 of an annual base salary paid at \$17,280.00/year (remaining amount paid from other sources) = a total of \$11,232.00 in salaries.
100	Salaries	Somerset Academy of Las Vegas	\$12,966.00	Somerset Academy-Skye Canyon Salary for 2.0 FTE instructional paraprofessionals to increase achievement for students with disabilities who have exceptional needs. Portion of 2.0 FTE instructional paraprofessionals salary at \$6,483.00 of an annual base salary paid at @\$28,782.00/year (remaining amount paid from other sources) = a total of \$12,966 in salaries.



652	Technology Items of Higher Value	Somerset Academy of Las Vegas	\$3,299.00	Somerset Academy - Amount to purchase Explore 12 magnification device and LED/FSL personal desk lamp as written into student's IEP as an accommodations for student with a vision impairment. (Explore 12 device is \$3,199.00 + the LED/FSL lamp is \$100 = \$3,299)
		Totals	\$73,880.00	

**Exhibit B - IDEA, Part B**  
**Certifications and Assurances**

As a condition of receiving sub granted funds from the SPCSA, the Subrecipient certifies and assures:

1. That the Subrecipient has the necessary legal authority to apply for and receive the proposed subgrant and agree to the terms and conditions.
2. That the Subrecipient will accept, expend, and request reimbursement of funds in accordance with all applicable federal and state statutes, regulations, policies, program plans, and applications and will administer the programs in compliance with all provisions of such statutes, regulations, policies, program plans, applications, and amendments thereto.
3. That the Subrecipient will use fiscal control and fund accounting procedures that will ensure proper disbursement of, and accounting for, federal funds paid to that entity under each program.
4. The Subrecipient assumes full responsibility for the overall program which includes (but is not limited to): fiscal administration, planning and implementation of program activities that are aligned to program requirements and the needs of program beneficiaries, timely submission of required reports, program management including personnel, and meeting the goals and objectives in the approved grant application.
5. The Subrecipient agrees to fully comply with subrecipient monitoring and evaluation/audit teams that will evaluate the effectiveness of this grant. Noncompliance may affect the subrecipient's eligibility for future awards or result in forfeiture of remaining funds.
6. Personnel employed, such as teachers and instructional aides, by the Subrecipient or personnel contracted to provide services to the Subrecipient shall be certified pursuant to the provisions of NRS 386.590 (as amended by Senate Bill 509 of the 2015 Session of the Nevada Legislature, Chapter 238, Statutes of Nevada (2015)).
7. The Subrecipient assures it will adhere to the 2 CFR 200 Uniform Administrative Requirements, Costs Principles, and Audit Requirements for Federal Awards as dictated by the Department of Education, through the SPCSA.
8. That the Subrecipient may not count tuition and fees collected from students toward meeting matching, cost sharing, or maintenance of effort requirements of a grant program.
9. That the Subrecipient will follow competitive bidding practices in compliance with all applicable procurement statutes, regulations, and policies.
10. Grant funds will not be used for other than the awarded purpose. In the event Subrecipient expenditures do not comply with this condition, that portion not in compliance will be refunded to the SPCSA.
11. Approval of subgrant budget by the SPCSA constitutes prior approval for the expenditure of funds for specified purposes included in the budget. The transfer of funds between Object Codes without written prior approval from the SPCSA is not allowed under the terms of this subgrant. The transfer of already-expended funds between Object Codes is not permitted. Requests to revise approved budgeted amounts will be made in writing, within the published timeframes, will contain sufficient narrative detail to determine justification, and are subject to review and approval by both the SPCSA and the Department of Education.
12. Subgrant accounting records will be accurately maintained, identifiable by subgrant program. Such records shall be maintained in accordance with the following:  
Records may be destroyed not less than three years (unless otherwise stipulated) after the final report has been submitted if written approval has been requested and received from the Director of Finance & Operations of the SPCSA. Records may be destroyed by the Subrecipient six (6) calendar years after the final financial and narrative reports have been submitted to the SPCSA.  
In all cases an overriding requirement exists to retain records until resolution of any audit questions relating to individual subgrants. Subgrant accounting records are considered to be all records relating to the expenditure and reimbursement of funds awarded under this subgrant award. Records required for retention include all accounting records and related original and supporting documents that substantiate costs charged to the subgrant program.
13. Any existing or potential conflicts of interest relative to the performance of services resulting from this subgrant award will be disclosed and the SPCSA reserves the right to disqualify any Subrecipient on the grounds of actual or apparent conflict of interest. Any attempt to intentionally or unintentionally conceal or obfuscate a conflict of interest will automatically result in the disqualification of funding.
14. Compliance with the requirements of the Civil Rights Act of 1964, as amended, and the Rehabilitation Act of 1973, P.L. 93-112, as amended, and any relevant program-specific regulations, and shall not discriminate against any employee, offeror for employment, student, or potential student because of race, national origin, creed, color, sex, religion, age, disability or handicap condition (including AIDS and AIDS-related conditions).
15. Compliance with the Americans with Disability Act of 1990, P.L. 101-36, 42 U.S.C. 12101, as amended, and regulations adopted thereunder contained in 28 C.F.R. 26.101-36.999 inclusive and any relevant program-specific regulations and shall not discriminate against any employee, offeror for employment, student, or potential student based on disability.
16. Compliance with the Individuals with Disabilities Education Act (IDEA) of 1990, 20 U.S.C. § 1400, as amended, regulations adopted thereunder, and any relevant program-specific regulations. Subrecipient assures it shall not discriminate against any student or potential student with a disability.
17. Compliance with the requirements of the Family Educational Rights and Privacy Act of 1974 (FERPA) of 1996, 20 U.S.C. § 1232g; 34 CFR Part 99, as amended, and agrees to exclude any confidential student information in its subgrant application or subgrant amendment requests.
18. Compliance, inclusive of the requirements above, Title 34 Education (34 CFR), Title 45 Public Welfare (45 CFR), Title 42 Public Health (42 CFR), the Safe and Drug Free Schools Act, and the Pro-Children Act of 1994.
19. Compliance with the requirements of the Boy Scouts of America Equal Access Act (Boy Scouts Act), 20 USC 7905, 34 CFR Part 108, and with other federal civil rights statutes enforced by the OCR.
20. That the Subrecipient, if administering a program for Education of Homeless Students, affirms that the Subrecipient will adopt policies and practices to ensure that homeless children and youths are not stigmatized or segregated on the basis of their status as homeless.
21. That the Subrecipient has no policy that prevents, or otherwise denies participation in constitutionally protected prayer in elementary and secondary public schools as set forth in the Guidance on Constitutionally Protected Prayer in Public Elementary and Secondary Schools dated February 7, 2003.
22. That the Subrecipient understands, in accordance with Title XII of Public Law 103-227, the "PRO-KIDS Act of 1994," smoking may not be permitted in any portion of any indoor facility owned or regularly used for the provision of health, day care, education, or library services to children under the age of 18, if the services are funded by federal programs whether directly or through state or local governments. Federal programs include grants, cooperative agreements, loans and loan guarantees, and contracts. The law does not apply to children's

services provided in private residences, facilities funded solely by Medicare or Medicaid funds, and portions or facilities and used for inpatient drug and alcohol treatment.

23. That the Subrecipient understands federal grants, subawards, or contracts shall not be used to support inherently religious activities such as religious instruction, worship, or proselytization. Therefore, organizations must take steps to separate, in time or location, their inherently religious activities from the services funded under these programs.

24. That the Subrecipient agrees, in accordance with the decision in *United States v. Windsor* (133 S. Ct. 2675 (June 26, 2013); Section 3 of the Defense of Marriage Act, codified at 1 USC 7, in any grant-related activity in which family, marital, or household considerations are, by statute or regulation, relevant for purposes of determining beneficiary eligibility or participation, Subrecipient will treat same-sex spouses, marriages, and households on the same terms as opposite sex spouses, marriages, and households, respectively.

25. Whether expressly prohibited by federal, state, or local law, or otherwise, that no funding associated with this subgrant will be used for any purpose associated with or related to lobbying or influencing or attempting to lobby or influence for any purpose the following:

Any federal, state, county or local agency, legislature, commission, council, or board;

Any federal, state, county or local legislator, commission member, council member, board member, or other elected official; or

Any officer or employee of any federal, state, county or local agency, legislature, commission, council or board.

26. That Subrecipient understands personnel funded from federal grants and their subcontractors are prohibited from text messaging while driving an organization-owned vehicle, or while driving their own privately-owned vehicle during official grant business, or from using organization-supplied electronic equipment to text message or email while driving. Recipients must comply with these conditions under Executive Order 13513, "Federal Leadership on Reducing Text Messaging While Driving," October 1, 2009 (pursuant to provisions attached to federal grants funded by the US Department of Education).

27. That in the case of any project involving construction, the project is not inconsistent with overall state plans for the construction of school facilities, if applicable; and in developing plans for construction, due consideration will be given to excellence of architecture and design and to compliance with standards prescribed under Section 504 of the Rehabilitation Act of 1973, in order to ensure that facilities constructed with federal (which become subsequently state) funds are accessible to and usable by handicapped individuals. For the construction of facilities with federal funds, the Subrecipient will comply with the provisions of the Davis-Bacon Act. For the construction of facilities with state funds, the Subrecipient will comply with Nevada Revised Statutes, Chapter 338 - Public Works.

28. Personnel employed as teachers and instructional aides by the Subrecipient or personnel contracted to provide such service to the Subrecipient shall be certified pursuant to the provisions of NRS 386.590 (as amended by Senate Bill 509 of the 2015 Session of the Nevada Legislature, Chapter 238, Statutes of Nevada (2015).

29. That the Subrecipient will maintain Time and Effort documentation, as required by 2 CFR 200.430(i), and any additional SPCSA policies, for all employees whose salaries are:

Paid in whole or in part with federal funds or

Used to meet a match/cost share requirement.

30. That neither it nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any federal department or agency. This certification is made pursuant to regulations implementing Executive Order 12549, Debarment and Suspension, 28 C.F.R. pr. 67 § 67.510, as published as pt. VII of May 26, 1988, Federal Register (pp. 19150-19211). This provision shall be required of every subrecipient receiving any payment in whole or in part from federal funds.

31. That Subrecipient understands and accepts SPCSA subgrants are subject to inspection and audit by representative of the SPCSA, Nevada Department of Education, the State Department of Administration, the Audit Division of the Legislative Counsel Bureau or other appropriate state or federal agencies to:

Verify financial transactions and determine whether funds were used in accordance with applicable laws, regulations and procedures;

Ascertain whether policies, plans and procedures are being followed;

Provide management with objective and systematic appraisals of financial and administrative controls, including information as to whether operations are carried out effectively, efficiently and economically; and

Determine reliability of financial aspects of the conduct of the project.

32. That Subrecipient understands and accepts any audit of Subrecipient's expenditures will be performed in accordance with generally accepted government auditing standards to determine there is proper accounting for and use of subgrant funds. It is the federal requirement as specified in the Office of Management and Budget (2 CFR § 200.501(a)), revised December 26, 2013, that each grantee annually expending \$750,000 or more in federal funds have an annual audit prepared by an independent auditor in accordance with the terms and requirements of the appropriate circular. A COPY OF THE FINAL AUDIT REPORT MUST BE SENT TO: State Public Charter School Authority 1749 North Stewart Street, Suite 40 Carson City, NV 89706 This copy of the final audit must be sent to the SPCSA within nine (9) months of the close of the Subrecipient's fiscal year.

33. That Subrecipient agrees this subgrant award may be TERMINATED by either party prior to the date set forth on the Notice of Subgrant Award, provided the termination shall not be effective until 30 days after a party has served written notice upon the other party. This agreement may be terminated by mutual consent of both parties or unilaterally by either party without cause. The parties expressly agree that this award shall be terminated immediately if for any reason the SPCSA, the State, and/or federal funding ability to satisfy this Award is withdrawn, limited, or impaired.

**Exhibit C - IDEA, Part B**  
**Reimbursement Requests and Reporting Requirements**

As a condition of receiving sub-granted funds from the SPCSA, the Subrecipient agrees to the following conditions:

1. Requests for Reimbursement are due on a monthly basis, based on the terms of this subgrant award, no later than the 15th of each subsequent month. If there has been no fiscal activity in a given month, a Request for Reimbursement claiming zero dollars is required to be submitted for the month.
2. Reimbursement is based on actual expenditures incurred during the period being reported.
3. Reimbursement Requests must be submitted with all SPCSA-required supporting back up documentation. The SPCSA has the authority to ask for additional supporting documentation at any time and the information must be provided within five (5) business days of the request.
4. All documentation, such as invoices or contracts, etc., should be maintained at the Subrecipient's principle place of business and readily available for examination upon request. If not, the Subrecipient must bear the cost of making original documents available for examination by the SPCSA. Subrecipients generally must retain financial and programmatic records, supporting documents, statistical records, and all other records that are required by the terms of a grant or may reasonably be considered pertinent to a grant for a period of six years from the end date of the subgrant award.
5. Requests for advance of payment will not be considered or allowed by the SPCSA.
6. Reimbursement may only be claimed for expenditures approved within the Notice of Subgrant Award.
7. Travel expenses, per diem, and other related expenses must conform to the procedures and rates allowed for state officers and employees. It is the policy of the Board of Examiners to restrict contractors/subrecipients to the same rates and procedures allowed state employees. The State of Nevada reimburses at rates comparable to the rates established by the US General Services Administration, with some exceptions (State Administrative Manual 0200.0 and 0320.0).
8. Reimbursement may not be processed without all required programmatic reporting being current.
9. All reports of expenditures and requests for reimbursement processed by the SPCSA are subject to audit.
10. Reimbursement requests must be submitted only for expenditures approved in the budget. Any additional expenditure beyond what is allowable based on approved line item budget amounts, without prior written approval by the SPCSA, may result in denial of reimbursement.
11. The SPCSA reserves the right to hold or deny reimbursement under this subgrant until or unless any delinquent forms, reports, and expenditure documentation are submitted to and accepted by the SPCSA.
12. Final reimbursement requests are due to the SPCSA no later than 15 calendar days from the end of the subgrant period.
13. The Subrecipient is subject to annual risk assessment and related subrecipient monitoring activities performed by the SPCSA.
14. Onsite subrecipient monitoring (minimum once every three years) is a requirement for receiving funding from the SPCSA.
15. The SPCSA may apply remedies for noncompliance with federal statutes, or the regulations, terms, or conditions of a federal award according to 2 CFR 200.338.
16. Any activities that deviate from the scope of work/goals and objectives identified in submitted subaward application documents and the approved subaward budget require an amendment.
17. Changes in the total amount obligated for a budget detail item that exceeds the current amount approved requires an amendment.
18. The Subrecipient may submit subaward amendment requests according to SPCSA policies and procedures.
19. Subaward amendment requests must be received no later than March 1 for all subgrant periods ending June 30 or for budget revisions required before the end of the state fiscal year.
20. Subaward amendment requests must be received no later than June 30 for all subgrant periods ending September 30.

**Exhibit D - IDEA, Part B****Submission Statement with Mandated Assurances**

I, the authorized representative of the Subrecipient, make the following assurances and certifications. These provisions meet the requirements of Part B of the Individuals with Disabilities Education Act (IDEA) as found in PL 108-446. The Local Education Agency (LEA) will operate its Part B program in accordance with all of the required assurances and certifications. Further, since the State Public Charter School Authority is a pass-through entity, the Subrecipient named on the first page this subaward is also required to operate its Part B program in accordance with these assurances and certifications.

**SECTION I  
SUBMISSION STATEMENT FOR PART B OF IDEA**

The Subrecipient provides assurances that it has in effect policies and procedures to meet all eligibility requirements of Part B of the IDEA as found in PL 108-446, and the applicable regulations. The Subrecipient is able to meet all assurances found in Section II below.

**SECTION II  
ASSURANCES**

The Subrecipient makes the following assurances that it has policies and procedures in place as required by Part B of the IDEA. (20 U.S.C. 1411-1419; 34 CFR 300.101 through 100.163 and 300.165 through 300.174. 34 CFR 300.201).

1. All policies and procedures established in and administered by the Subrecipient will be consistent with the approved state's Program Plan, Nevada Revised Statutes, and Nevada Administrative Code, Chapter 388, and all other applicable statutes, regulations, program plans, and applications.
  - a. A free appropriate public education is available to all children with disabilities enrolled in the Subrecipient's school(s) between the ages of 3 and 21, inclusive, including children with disabilities who have been suspended or expelled, in accordance with 20 USC 1412(a)(1); 34 CFR 300.101-108.
  - b. The Subrecipient endorses the goal of providing a full educational opportunity to all children with disabilities and the state's timetable for accomplishing that goal. 20 USC 1412(a)(2); 34 CFR 300.109-110.
  - c. All children with disabilities enrolled in the Subrecipient's school(s), including children with disabilities who are homeless or are wards of the State, and children with disabilities attending private schools, regardless of the severity of their disabilities, and who are in need of special education and related services, are identified, located, and evaluated and a practical method is developed and implemented to determine which children with disabilities are currently receiving needed special education and related services in accordance with 20 USC 1412(a)(3). 34 CFR 300.111.
  - d. An individualized education program that meets the requirements of 20 USC 1436(d) is developed, reviewed, and revised for each child with a disability in accordance with 34 CFR 300.320-324, except as provided in 300.300(b)(3) and 300.300(b)(4). 20 USC 1412(a)(4); 34 CFR 300.112.
  - e. To the maximum extent appropriate, children with disabilities, including children in public or private institutions or other care facilities, are educated with children who are not disabled, and special classes, separate schooling, or other removal of children with disabilities from the regular educational environment occurs only when the nature or severity of the disability of a child is such that education in regular classes with the use of supplementary aids and services cannot be achieved satisfactorily in accordance with 20 USC 1412(a)(5)(A)-(B); 34 CFR 300.114-300.120.
  - f. Children with disabilities and their parents are afforded the procedural safeguards required by 34 CFR 300.500 through 300.536 and in accordance with 20 USC 1412(a)(6); 34 CFR 300.121.
  - g. Children with disabilities are evaluated in accordance with 34 CFR 300.300 through 300.311. 20 USC 1412(a)(7); 34 CFR 300.122.
  - h. The Subrecipient complies with 34 CFR 300.610 through 300.626 (relating to the confidentiality of records and information). 20 USC 1412(a)(8); 34 CFR 300.123.
  - i. Children participating in early intervention programs assisted under Part C, and who will participate in preschool programs assisted under Part B, experience a smooth and effective transition to those preschool programs in a manner consistent with section 637(a)(9). By the third birthday of such a child, an individualized education program has been developed and is being implemented for the child. The Subrecipient will participate in transition planning conferences arranged by the designated lead agency under section 635(a)(10). 20 USC 1412(a)(9); 34 CFR 300.124.
  - j. To the extent consistent with the number and location of children with disabilities in the State who are enrolled by their parents in private elementary schools and secondary schools in the school district served by a local educational agency, provision is made for the participation of those children in the program assisted or carried out under Part B of IDEA by providing for such children special education and related services in accordance with the requirements found in 34 CFR 300.130 through 300.148. 20 USC 1412(a)(10); 34 CFR 300.129-300.148.
2. The Subrecipient assures that amounts provided to it under Part B of IDEA will be expended in accordance with 20 USC 1412(a) and 34 CFR 300.202 through 300.206 and that such amounts 1) shall be used only to pay the excess costs of providing special education and related services to children with disabilities; 2) shall be used to supplement State, local, and other federal funds and not to supplant such funds; 3) shall not be used to reduce the level of expenditures for the preceding fiscal year subject to the exceptions contained in 20 USC 1413(a)(B) and (C), and 4) may be used to carry out a schoolwide program under section 1114 of the ESEA subject to the limitations and conditions in 34 CFR 300.206. 34 CFR 300.202-206.
3. The Subrecipient ensures that all personnel necessary to carry out Part B of the IDEA are appropriately and adequately prepared and trained, including that those personnel have the content knowledge and skills to serve children with disabilities as noted in 20 USC 1412(a)(14)(A)-(E) and 34 CFR 300.156. 34 CFR 300.207.
4. The Subrecipient assures that if amounts provided to it under Part B of the IDEA are used for a) services and aids that also benefit nondisabled children, b) early intervening services, c) high cost special education and related services, and/or d) administrative case management, the LEA will use such funds in compliance with the provisions contained in 34 CFR 300.208. 34 CFR 300.208.
5. The Subrecipient assures that it complies with the requirements of 34 CFR 300.209 concerning the carrying out of Part B requirements for charter schools that are public schools of the Subrecipient, including requirements to serve children with disabilities attending those

charter schools in the same manner as the Subrecipient serves children with disabilities in its other schools, and the requirements to provide funds under Part B of the IDEA on the same basis and at the same time as the LEA provides Part B federal funds to the LEA's other public schools. 34 CFR 300.209.

6. The LEA will coordinate with the National Instructional Materials Access Center (NIMAC). The Subrecipient assures that each child who requires instructional materials in an alternate format will receive these in a timely manner. 34 CFR 300.210.

7. The Subrecipient assures that it will provide to the LEA and the Nevada Department of Education with information necessary to enable the State to carry out its duties under Part B of the IDEA, including with respect to 34 CFR 300.157 and 300.160, information relating to the performance of children with disabilities participating in programs carried out under Part B of the IDEA. 34 CFR 300.211.

8. The Subrecipient assures that it will make available to parents of children with disabilities and to the general public all documents relating to the eligibility of the agency under Part B of the IDEA, including this application. 34 CFR 300.212.

9. The Subrecipient assures that it will cooperate with the U.S. Department of Education's efforts under section 1308 of the ESEA to ensure the linkage of records pertaining to migratory children with disabilities for the purpose of electronically exchanging, among the States, health and educational information regarding those children. 34 CFR 300.213.

10. The Subrecipient assures that programs assisted under P.L. 108-446 will be operated in compliance with Title 45 of the Code of Federal Regulations Part 84 (Nondiscrimination on the Basis of Handicap in Programs and Activities Receiving or Benefiting from Federal Financial Assistance).

11. The control of funds provided to the Subrecipient under each program and title to property acquired with those funds will be in the Subrecipient's possession and the Subrecipient will directly administer and supervise the administration of those funds and property.

12. The Subrecipient will use fiscal control and fund accounting procedures that will ensure proper disbursement of, and accounting for, federal funds paid to the Subrecipient under each program.

13. None of the funds expended by the Subrecipient under any applicable program will be used to acquire equipment (including computer software) in any instance in which such acquisition results in a direct financial benefit to any organization, representing the interests of the purchasing entity or its employees or any affiliate of such an organization.

14. The Subrecipient will:

- a. Ensure that all data submitted to the LEA and Nevada Department of Education will be accurate and complete;
- b. Make reports and provide data to the LEA, Nevada Department of Education, and the U.S. Department of Education as may reasonably be necessary to enable the LEA, Nevada Department of Education, and the U.S. Department of Education to perform their duties;
- c. Maintain records--including the records required under Section 437 of GEPA--and provide access to those records as the LEA, Department, or Secretary decides are necessary to perform their duties; and
- d. Retain records for a minimum of five years after completion of the activities for which these federal funds were received.

15. The Subrecipient will provide reasonable opportunities for the participation by teachers, parents, and other interested agencies, organizations, and individuals in the planning for and operation of each program.

16. In the case of any project involving construction:

- a. The project is not inconsistent with overall state plans for the construction of school facilities; and
- b. In developing plans for construction, due consideration will be given to excellence of architecture and design and to compliance with standards prescribed by the Secretary under Section 504 of the Rehabilitation Act of 1973 in order to ensure that facilities constructed with the use of federal funds are accessible to and usable by individuals with disabilities.

17. The Subrecipient has a procedure for insuring that the hearing aids worn by students with hearing impairments in school are functioning properly.

18. The Subrecipient assures that neither it nor its principals are presently debarred, suspended, proposed for debarment, or voluntarily excluded from participation in federal funding by any Federal department or agency.

19. The Subrecipient assures that either its policies and procedures have not changed since the last state monitoring review, or if the policies and procedures have changed, the changes have been submitted to the Department of Education for review and approval prior to implementation.

**Certificate Of Completion**

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Document Pages: 9	Signatures: 3
Certificate Pages: 5	Initials: 0
AutoNav: Enabled	Envelope Originator:
Envelopeld Stamping: Enabled	SPCSA Grants
Time Zone: (UTC-08:00) Pacific Time (US & Canada)	1749 N. Stewart Street
	Suite 40
	Carson City, NV 89706
	spcsagrants@spcsa.nv.gov
	IP Address: 162.248.186.11

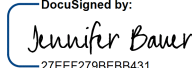
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**Signer Events**

Jennifer Bauer  
 jenniferbauer@spcsa.nv.gov  
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**Signature**

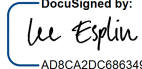
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Lee Esplin  
 lee.esplin@somersetnv.org  
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Carbon Copy Events	Status	Timestamp
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Completed	Security Checked	7/21/2022 8:18:20 AM

Payment Events	Status	Timestamps
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**Electronic Record and Signature Disclosure**



## **ELECTRONIC RECORD AND SIGNATURE DISCLOSURE**

From time to time, Nevada State Public Charter School Authority (we, us or Company) may be required by law to provide to you certain written notices or disclosures. Described below are the terms and conditions for providing to you such notices and disclosures electronically through the DocuSign system. Please read the information below carefully and thoroughly, and if you can access this information electronically to your satisfaction and agree to this Electronic Record and Signature Disclosure (ERSD), please confirm your agreement by selecting the check-box next to 'I agree to use electronic records and signatures' before clicking 'CONTINUE' within the DocuSign system.

### **Getting paper copies**

At any time, you may request from us a paper copy of any record provided or made available electronically to you by us. You will have the ability to download and print documents we send to you through the DocuSign system during and immediately after the signing session and, if you elect to create a DocuSign account, you may access the documents for a limited period of time (usually 30 days) after such documents are first sent to you. After such time, if you wish for us to send you paper copies of any such documents from our office to you, you will be charged a \$0.00 per-page fee. You may request delivery of such paper copies from us by following the procedure described below.

### **Withdrawing your consent**

If you decide to receive notices and disclosures from us electronically, you may at any time change your mind and tell us that thereafter you want to receive required notices and disclosures only in paper format. How you must inform us of your decision to receive future notices and disclosure in paper format and withdraw your consent to receive notices and disclosures electronically is described below.

### **Consequences of changing your mind**

If you elect to receive required notices and disclosures only in paper format, it will slow the speed at which we can complete certain steps in transactions with you and delivering services to you because we will need first to send the required notices or disclosures to you in paper format, and then wait until we receive back from you your acknowledgment of your receipt of such paper notices or disclosures. Further, you will no longer be able to use the DocuSign system to receive required notices and consents electronically from us or to sign electronically documents from us.

### **All notices and disclosures will be sent to you electronically**

Unless you tell us otherwise in accordance with the procedures described herein, we will provide electronically to you through the DocuSign system all required notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you during the course of our relationship with you. To reduce the chance of you inadvertently not receiving any notice or disclosure, we prefer to provide all of the required notices and disclosures to you by the same method and to the same address that you have given us. Thus, you can receive all the disclosures and notices electronically or in paper format through the paper mail delivery system. If you do not agree with this process, please let us know as described below. Please also see the paragraph immediately above that describes the consequences of your electing not to receive delivery of the notices and disclosures electronically from us.

### **How to contact Nevada State Public Charter School Authority:**

You may contact us to let us know of your changes as to how we may contact you electronically, to request paper copies of certain information from us, and to withdraw your prior consent to receive notices and disclosures electronically as follows:

To contact us by email send messages to: [tcarl@spsca.nv.gov](mailto:tcarl@spsca.nv.gov)

### **To advise Nevada State Public Charter School Authority of your new email address**

To let us know of a change in your email address where we should send notices and disclosures electronically to you, you must send an email message to us at [tcarl@spsca.nv.gov](mailto:tcarl@spsca.nv.gov) and in the body of such request you must state: your previous email address, your new email address. We do not require any other information from you to change your email address.

If you created a DocuSign account, you may update it with your new email address through your account preferences.

### **To request paper copies from Nevada State Public Charter School Authority**

To request delivery from us of paper copies of the notices and disclosures previously provided by us to you electronically, you must send us an email to [tcarl@spsca.nv.gov](mailto:tcarl@spsca.nv.gov) and in the body of such request you must state your email address, full name, mailing address, and telephone number. We will bill you for any fees at that time, if any.

### **To withdraw your consent with Nevada State Public Charter School Authority**

To inform us that you no longer wish to receive future notices and disclosures in electronic format you may:

- i. decline to sign a document from within your signing session, and on the subsequent page, select the check-box indicating you wish to withdraw your consent, or you may;
- ii. send us an email to [tcarl@spcsa.nv.gov](mailto:tcarl@spcsa.nv.gov) and in the body of such request you must state your email, full name, mailing address, and telephone number. We do not need any other information from you to withdraw consent.. The consequences of your withdrawing consent for online documents will be that transactions may take a longer time to process..

### **Required hardware and software**

The minimum system requirements for using the DocuSign system may change over time. The current system requirements are found here: <https://support.docusign.com/guides/signer-guide-signing-system-requirements>.

### **Acknowledging your access and consent to receive and sign documents electronically**

To confirm to us that you can access this information electronically, which will be similar to other electronic notices and disclosures that we will provide to you, please confirm that you have read this ERSD, and (i) that you are able to print on paper or electronically save this ERSD for your future reference and access; or (ii) that you are able to email this ERSD to an email address where you will be able to print on paper or save it for your future reference and access. Further, if you consent to receiving notices and disclosures exclusively in electronic format as described herein, then select the check-box next to ‘I agree to use electronic records and signatures’ before clicking ‘CONTINUE’ within the DocuSign system.

By selecting the check-box next to ‘I agree to use electronic records and signatures’, you confirm that:

- You can access and read this Electronic Record and Signature Disclosure; and
- You can print on paper this Electronic Record and Signature Disclosure, or save or send this Electronic Record and Disclosure to a location where you can print it, for future reference and access; and
- Until or unless you notify Nevada State Public Charter School Authority as described above, you consent to receive exclusively through electronic means all notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you by Nevada State Public Charter School Authority during the course of your relationship with Nevada State Public Charter School Authority.