

**NOTICE OF PUBLIC MEETING**  
of the  
**Board of Directors of**  
**SOMERSET ACADEMY OF LAS VEGAS**

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Notice is hereby given that the Board of Directors of Somerset Academy of Las Vegas, a public charter school, will conduct a public meeting on November 18, 2020 beginning at 6:00 p.m. via Zoom Webinar. The public is invited to attend.

Please click the link below to join the webinar:

<https://us02web.zoom.us/j/82310846191?pwd=QVR1UmV6U25PeHZyUUhYK0JvakdJZz09>

Passcode: 919679 or via phone +16699009128 or +12532158782

Attached hereto is an agenda of all items scheduled to be considered. Unless otherwise stated, the Board 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 handicapped persons desiring to attend or participate at the meeting. Any persons requiring assistance may contact Dena Thompson at (702) 431-6260 or [dena.thompson@academicnv.com](mailto:dena.thompson@academicnv.com) two business days in advance so that arrangements may be conveniently made.

If you would like copies of the meeting agenda, support materials or minutes, please visit the school's website at <https://www.somersetacademyoflasvegas.com/> For copies of meeting audio, please email [dena.thompson@academicnv.com](mailto:dena.thompson@academicnv.com)

Public comment may be limited to three minutes per person at the discretion of the Chairperson. **Please email [dena.thompson@academicnv.com](mailto:dena.thompson@academicnv.com) to sign up for public comment.**

# AGENDA

## November 18, 2020 Meeting of the Board of Directors of Somerset Academy of Las Vegas A College Prep School

Cultivating Effective Leaders, Good Character and a Desire to Render Service

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*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.*

(Action may be taken on those items denoted “For Possible Action”)

1. Call to order and roll call (For Possible Action)
2. Public Comment and Discussion *(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. Student/School Achievement Recognition (For Discussion)
4. Consent Agenda (For Possible Action) *(All items listed under the Consent Agenda are considered routine and will be enacted by one motion. There will be no separate discussion of these items unless a Board Member or member of the public so requests, in which case the item(s) will be removed from the consent agenda and considered along with the regular order of business.)*
  - a. Minutes from the October 6, 2020 and October 27, 2020 Board Meetings
  - b. Approval of Recommendations from the Finance Committee:
    1. School Financial Performance (Not for Action)
    2. Approval of the Final Revised Budget for the 2020/2021 School Year
    3. Approval of the 2019/2020 School Year Financial Audit
    4. Approval of a Janitorial Vendor for Sky Pointe Campus from the following: 1) Magic Brite; 2) United; 3) JaniCrew; 4) Interstate; 5) Marsden; 6) Merchants; 7) ABM; 8) Brilliant; and 9) Get Clean
    5. Approval of Teacher and Staff Holiday Bonuses
  - c. Approval of Renewal of Part-Time Distance Education Program through Academica Virtual Education
  - d. Approval of Somerset Academy of Las Vegas’ Policy under Senate Bill 147 and NRS 388A.489, 389.320, and 389.330 to Support Students who are Homeless, Unaccompanied, or who Live in Foster Care
5. Data Presentation (For Discussion)
6. Academic Progress Reports and Updates on School Initiatives (For Discussion)
7. Review and Possible Approval of the EMO Evaluation for Academica Nevada (For Possible Action)

8. Academica Announcements and Notifications (Information)

9. Member Comment (Information/Discussion)

10. Public Comment and Discussion *(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.)*

11. Adjournment (For Possible Action)

This notice and agenda has 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) Henderson City Hall, 240 South Water Street, Henderson, NV
- 9) Las Vegas City Hall, 495 S. Main St., Las Vegas, NV
- 10) North Las Vegas City Hall, 2250 Las Vegas Blvd. North, North Las Vegas, NV
- 11) [Notices.nv.gov](http://Notices.nv.gov)

# SOMERSET ACADEMY OF LAS VEGAS

## Supporting Document

Meeting Date: November 18, 2020  
Agenda Item: 3 – Student/School Achievement Recognition  
Number of Enclosures:

### **SUBJECT: Student/School Achievement Recognition**

Action  
 Appointments  
 Approval  
 Consent Agenda  
 Information  
 Public Hearing  
 Regular Adoption

Presenter (s): Somerset Administrators

Recommendation:

Proposed wording for motion/action:

Fiscal Impact: N/A

Estimated Length of time for consideration (in minutes): 7-10 Minutes

Background: The Board will recognize student/school achievements.

Submitted By: Staff



# SOMERSET ACADEMY OF LAS VEGAS

## Supporting Document

Meeting Date: November 18, 2020  
Agenda Item: 4 – Consent Agenda  
Number of Enclosures:

### **SUBJECT: Consent Agenda**

Action  
 Appointments  
 Approval  
 Consent Agenda  
 Information  
 Public Hearing  
 Regular Adoption

Presenter (s): Board

Recommendation:

Proposed wording for motion/action:

**Move to approve the items for action on the consent agenda.**

Fiscal Impact: N/A

Estimated Length of time for consideration (in minutes): 2-3 Minutes

Background: Support materials and/or background has been provided to the Board. All items on the Consent Agenda which are for action can be approved in on motion; however, individual items may be taken off the Consent Agenda if the Board deems that discussion is necessary.

Submitted By: Staff

# SOMERSET ACADEMY OF LAS VEGAS

## Supporting Document

Meeting Date: November 18, 2020  
Agenda Item: 4a – Minutes from the October 6, 2020 and October 27, 2020  
Board Meetings  
Number of Enclosures: 2

### **SUBJECT: Minutes Approval**

Action  
 Appointments  
 Approval  
 Consent Agenda  
 Information  
 Public Hearing  
 Regular Adoption

Presenter (s): Board

Recommendation:

Proposed wording for motion/action:

**Consent**

Fiscal Impact: N/A

Estimated Length of time for consideration (in minutes): 0 Minutes

Background: Board meetings were held on October 6, 2020 and October 27, 2020. As such, the minutes will need to be approved for these meeting.

Submitted By: Staff

**MINUTES**  
**of the meeting of the**  
**BOARD OF DIRECTORS of SOMERSET ACADEMY OF LAS VEGAS**  
**October 6, 2020**

Board of Directors of Somerset Academy of Las Vegas held a public meeting on September 17, 2020 at 6:00 p.m. at 6475 Valley Dr., North Las Vegas, NV 89084 and via Zoom webinar.

**1. Call to Order and Roll Call**

Board Chair John Bentham called the meeting to order at 6:03 p.m. In attendance were Board members LeNora Bredsguard, Sarah McClellan, John Bentham, Travis Mizer, Will Harty, Cody Noble (left at 8:00 p.m. and returned at 8:50 p.m.), and Renee Fairless.

Also present were Principal Lee Esplin, Principal Cesar Tiu, Principal Christina Threton, Principal Jessica Scobell, Principal Elaine Kelley, Principal Kate Lackey, and Principal Ruby Norland; as well as Academica representatives Crystal Thiriot, Ryan Reeves, and Gary McClain.

Member Bentham asked for a moment of silence in honor of former Somerset Lone Mountain student Caleb Naylor.

**2. Public Comment**

Written public comment was received from Iandia Morgan and Delfina Simpson; the written public comments were distributed to the Board members and are attached to the minutes.

**3. Student/School Achievement Recognition**

Principal Elaine Kelley addressed the Board and reviewed the Aliante campus student and school achievements:

- 4<sup>th</sup> grade students had created a virtual quilt about what #VegasStrong meant to them
- Middle school students were building a marble roller coaster
- The PTO had designed a new spirit shirt
- The elementary STEAM students were doing a guided drawing lesson and had also done a paper airplane engineering lesson

Principal Lee Esplin addressed the Board and reviewed the Sky Pointe campus student and school achievements:

- 101 students (double the number in the past) signed up for the PSAT test
- 97 students were taking at least one AP course
- Great collaboration between teachers and with Losee campus on AP courses

- Virtual Homecoming was a great success
- Recently held the web kickoff for 6<sup>th</sup> grade students
- NJHS induction ceremony was recently held
- Sky Pointe graduate Christian Johnson was admitted into the UNLV Engineering Pathway program
- NSLP had double over the last week

Principal Cesar Tiu addressed the Board and reviewed the Lone Mountain campus student and school achievements:

- Thanked SPED department for hard work leading up to count day
- Successful 5<sup>th</sup> grade field learning day
- Middle school field learning day upcoming
- Successful House Rock Challenge
- NJHS finalized plan for 2<sup>nd</sup> quarter

Principal Christina Threeton addressed the Board and reviewed the North Las Vegas campus student and school achievements:

- Student Kean Allen Dino had a book (Freshman Year: Heart Struck High School) published and available on Amazon
- Announcements available on YouTube channel – Stallion TV
- NJHS would be hosting virtual dances to help build relationships

Principal Ruby Norland addressed the Board and reviewed the Stephanie campus student and school achievements:

- Held a Parent University question and answer session regarding the return to school
- Planning NJHS and NEHS induction ceremonies
- Shout out to hardworking teachers and instructional assistants preparing for return to in person learning
- Counselor and Safe School Professional providing weekly health and well-being tips on Spotify

#### **4. Approval of Minutes from the September 17, 2020 Board Meeting**

**Member Mizer moved to approve the minutes form the September 17, 2020 board meeting. Member McClellan seconded the motion, and the Board voted unanimously to approve.**

#### **5. Academica Progress Reports and Updates on School Initiatives**

Principal Kate Lackey addressed the Board and stated that Skye Canyon was able to bring back K-5 with a.m. and p.m. cohorts while maintaining less than 25% on campus. She noted that

the students would remain at home on their specials day, which was every sixth day. The middle school students would continue distance learning until the directives allowed more students on campus. Principal Lackey reviewed the MAP data and noted that the school focus would be on improving in math, which would be indicated on the school performance plan.

Principal Kelley stated that 3<sup>rd</sup> through 8<sup>th</sup> grade MAP testing was complete; however, testing was ongoing for K-2<sup>nd</sup> grades. I-Ready testing was also complete. She stated that math would be the overall school goal which would be reflected on the school performance plan. Grades 1-3 had considerable drops. Grades 4-8 had a slight drop. Principal Kelly further stated that approximately 50% of the kindergarten through 3<sup>rd</sup> grade students opted for in person learning and would be returning in a.m. and p.m. cohorts. All students would be required to use the car loop.

Principal Jessica Scobell addressed the Board and stated that, with 224 SPED/IEP students from Kindergarten through 12<sup>th</sup> grade, the Losee campus would be using a more conservative approach when bringing back students. The teachers of the SPED/IEP students were working to develop a unique schedule to meet their needs. She stated that K-2 grade would be included on the initial return to in person learning. They may be able to include 3<sup>rd</sup>-4<sup>th</sup> grade students soon.

Principal Scobell stated that MAP testing makeups were being completed and she would have data available by the December meeting. Member Noble asked if Principal Scobell intended to bring students back in the middle of the quarter. Principal Scobell stated that they would probably return in two week increments; adding that mid-quarter returns for elementary students were not as much of a concern as it would be for older grades. Member Harty thanked Principal Scobell for making the difficult decisions based on student needs.

Principal Esplin stated that MAP testing was almost complete at the Sky Pointe campus and data would be available for the December meeting. Mondays were virtual learning days which allowed for special needs and struggling students to be on campus to work with teachers. Students with technology issues were also able to be on campus to help resolve any problems. Principal Esplin explained that they would be bringing back the K-5<sup>th</sup> grade students who had elected for in person learning with a.m. and p.m. sessions. He stated that the 3<sup>rd</sup> grade teachers would be teaching the in person and virtual students together using the newly acquired equipment.

Principal Tiu stated that Lone Mountain would be bringing back K-5<sup>th</sup> grade students in alternating schedules. K-2<sup>nd</sup> would attend on Mondays and Wednesdays, with 3<sup>rd</sup>-5<sup>th</sup> on Tuesdays and Thursdays. The EL and 504 students in 6<sup>th</sup>-8<sup>th</sup> grades would be able to meet in person on Tuesdays and Thursdays. IEP students would be able to attend in person any day, to be determined by the teacher to meet the needs of the students. Principal Tiu stated that MAP testing was almost complete in middle school and results would be available soon.

Principal Threton stated that the North Las Vegas staff had worked together to develop a plan; adding that the common goal of ensuring the success of the students had brought the staff closer together. She stated that the low number of students who opted to return in person allowed the school to bring back all grades. With a goal of consistency and stability they were able to keep teacher changes to a minimum. Member Mizer asked if it was possible to target the students needing extra help for in person learning. Principal Threton stated that the final MAP data was

not yet available to identify all the students; adding that once the parents were able to see successful in person learning it would be easier to push the targeted student towards coming to the campus.

Principal Threeton stated that, using the preliminary data, some of the struggling students were identified for intervention; adding that the instructional aides would provide the intervention on the opposite cohort. The multi-purpose room would be available for in person learning students to use on their specialist days to keep their scheduled consistent.

Member Bredsguard noted that the Lone Mountain students had taken the MAP testing in person, and asked if other campuses had done in person or virtual testing. The principals reported various methods from partial in person for some grades to all virtual testing.

Member Bredsguard stated that, with the return to campus, finding substitute teachers would be difficult. She asked if the campuses had a plan for finding substitutes. Principal Esplin stated that the schools used Troop to supply substitutes and explained that Troop currently had 38 available substitutes. Kelly Services had 4 substitutes available. Mr. Ryan Reeves addressed the Board and stated that Troop had been created to supplement the supply of substitute teachers. A Facebook group of CCSD substitute teachers had been contacted and responses were being received from that group showing interest in joining Troop. Discussion ensued regarding possible substitute teacher sources, including teachers CCSD would not be keeping on staff and Somerset families. Principal Kelley stated that background checks were taking four to six weeks for volunteers and substitute teachers.

Principal Norland stated that special needs and K-2 would be returning to the Stephanie campus with a.m. and p.m. cohorts. The teachers would be teaching in a hybrid model, with in person and virtual simultaneously to ensure that students would not be subjected to multiple teacher changes through the school year. Principal Norland stated that the preliminary data indicated a decline in grade levels. She further noted that the preliminary i-Ready data might have problems with validity for some students; however, they would be able to cross-reference with the MAP data when it was available.

## **6. Interview of Principal Candidates for the Aliante Campus**

- a. Brynn Dessormeau**
- b. Ryan Lewis**
- c. Shannon Manning**

The Board interviewed Brynn Dessormeau, Ryan Lewis, and Shannon Manning for the position of principal at the Somerset Aliante campus. The Board asked a series of question to qualify the applicant for the positions. The questions included the following topics:

- Most important duties of a principal
- Ultimate goal as principal
- Philosophy on accountability and discipline for principals, staff, and students
- Difference between leadership in CCSD and charter schools/Somerset

- School culture development under their leadership
- Meeting the needs of IEP students and what skills they would bring to the school
- Principal collaboration in principal cohort system compared to CCSD or other charter systems
- Star rating system and methods to improve ratings
- Fair and effective principal evaluation methods
- Communication with involved parents
- Mid-year change expectations and challenges

**Ms. Brynn Dessormeau** addressed the Board to introduce herself and reviewed her experience as reflected on her resume. During the question interview session Ms. Dessormeau relayed the following:

- Ensuring that a school had good teachers who were there for the right reasons, building/maintaining a strong foundation, and promoting the school were important duties of a principal.
- Her ultimate goal as a principal was to service students, to get them where they needed to be, which was on or above grade level.
- Everyone should be held accountable; however, it was important to allow all involved the opportunity to communicate. By using restorative justice, the student was allowed to state their case and talk through the resolution.
- CCSD leadership was more rigid, with a smaller system the principals were able to collaborate, make choices, and enact change for the growth of the students.
- To develop a good school culture a principal had to have a positive attitude, have an open door policy, and a willingness to change if needed.
- She worked to ensure that SPED teachers were providing support for students in regular classes to meet the IEP requirements. She assisted in developing the student learning plan and involved the parents to help them understand the process.
- She currently worked at a three campus system with collaboration between campuses. She had the philosophy that if one leader failed, they all failed; therefore, it was important to work together and share ideas.
- Mater started as a 1 Star school and increased to a 3 Star school by using the data to assess the needs of the students. Changes made mid-year included moving teachers for maximum effectiveness and ensuring consistency in the curriculum.
- Data was important when evaluating teachers, using the data to coach teachers, help them make goals, and periodically review the progress. A leader must be willing to make a teaching change when needed.
- She maintained an open door policy with parents and never delayed taking or returning a phone call. Open communication with a willingness to listen to the parent was important.
- She was excited about the prospect of joining the school mid-year. She would be able to see the staff at their best right away.

**Mr. Ryan Lewis** addressed the Board to introduce himself and reviewed his experience as reflected on his resume. During the question interview session Mr. Lewis relayed the following:

- Although leadership was always important, it became essential during challenging times. The principal would set the tone for the school while providing direction and support to ensure student success.
- The ultimate goal of a principal was to give every student the opportunity to be successful and meet their life goals.
- Everyone should be held accountable; however, it was important to look at each case and determine how they arrived in the situation. Consistency was essential for students, teachers and staff discipline.
- He looked forward to the opportunity for open communication with others invested in the school and system. Somerset was an established system with a structure and stability.
- To develop school culture a principal had to make the school his own and become the face of the school for the students and the community.
- Inclusion of IEP students with their peers when appropriate helped to meet their needs best. He believed in being honest with the students and families on the capabilities of the students. Often IEP students were not pushed enough to achieve what they were capable of achieving.
- His current role with CCSO was the lead elementary principal. Having a group of principals with common goals in a common system would allow him to discuss issues with someone he trusted.
- When he first became a principal he was at a low 2 Star school which improved to a high 3 Star the next year. His current school had experienced 40% turnover in students resulting in a dip to a 2 Star; however, they were able to bring it back up to a 3 Star school.
- A principal and teachers should be evaluated on the growth of the students. A principal had to observe, listen, and find the strengths in order to evaluate the teachers.
- He was the first at the school and the last to leave which helped him meet the needs of the students and the parents of his community. He would find the most appropriate time to have a complete conversation with a concerned parent.
- A mid-year change would be a challenge; however, he had been through many things in his career and would face the challenge if needed.

**Ms. Shannon Manning** addressed the Board to introduce herself and reviewed her experience as reflected on her resume. During the question interview session Ms. Manning relayed the following:

- Building relationships with the students, teachers, and stakeholders to ensure a strong climate and culture was the most important duty of a principal, followed by instructional coaching and ensuring student success.



- Her ultimate goals were to ensure that relationships between teachers, students, and stakeholders were established; and that the unique needs of every student were met while improving to a 5 Star school.
- Accountability was vital to ensure that students grew to be responsible members of society. Teachers were responsible for the students and meeting their unique needs and needed to follow the Somerset rules and the guidance of the team.
- She was excited to be able to collaborate with the principal cohort and add her voice to the group. Visibility was an important part of being an administrator.
- It was important that the school continued to function as a family. She would hit the ground learning and meet with the students and families to ensure that the school culture continued to be successful.
- She was a SPED administrator at Shadow Ridge High School and had also supervised the self-contained classrooms to ensure that IEPs were handled correctly. She spoke Spanish and was able to use that skill to work with English language learners.
- Less bureaucracy and more autonomy while also working collaboratively with other principals was one of the things that drew her to Somerset Academy.
- She had been instrumental in reviewing data and determining the steps needed to close the achievement gap to improve the Star rating in her current position.
- Once a principal knew the expectations, they needed to be held accountable to the Board and the stakeholders. A principal should be evaluated on the growth of the students.
- An important part of communication with parents was to listen and understand their perception; however, that did not eliminate the student's accountability. Most situations could be de-escalated if parents knew they were being heard.
- She would be ready to start when needed. Although she was new to elementary school, she was willing to learn, work with others, and continue to study to meet the needs of all of the students.

## **7. Discussion and Action to Appoint a Principal for the Aliante Campus**

Each Board member took a few minutes to voice opinions about the candidate interviews. Member Fairless stated that Ms. Dessormeau had charter school experience and would be her choice. Member Harty expressed concern that Mr. Lewis might not be available when Principal Kelley retired. He was impressed with Ms. Dessormeau and Ms. Manning. Member McClellan stated that, although she liked both Ms. Dessormeau and Ms. Manning, she would give the edge to Ms. Manning.

Member Mizer stated that he would prefer an internal candidate and wanted to repost the position and make a selection at a later date. Member Noble noted that he had not been present for most of the interview for Mr. Lewis; however, of the other two candidates he would prefer Ms. Dessormeau with charter experience. Member Bentham stated that he would be happy with either Ms. Dessormeau or Ms. Manning; however, his preferred choice would be Ms. Manning.

Discussion ensued regarding the experience of the candidates, with Principal Scobell, Principal Kelley, and Principal Esplin providing insight on principal duties and leadership changes at campuses.

**Member McClellan moved to appoint Shannon Manning as the principal for the Somerset Aliante campus. Member Harty seconded the motion, and the Board voted to approve with a vote of four votes to two votes, with Members Noble and Fairless in opposition and Member Mizer abstaining.**

#### **8. Review and Approval of a Revision to the Somerset Academy of Las Vegas Board of Directors Bylaws**

Ms. Crystal Thiriot addressed the Board and reviewed the revisions in the bylaws. Board members who were serving on the Board as of October 6, 2020 may serve two standard terms of five years each. If the first term was four years or less the Board member may serve that initial term and two additional five year terms. New Board members after October 6, 2020 would be eligible to serve two standard five year terms. She further stated that an Emeritus status was added to the Bylaws, and reviewed the requirements for an Emeritus member.

**Member Bredsguard moved to approve the revision to the Somerset Academy of Las Vegas Board of Directors Bylaws, as presented. Member Fairless seconded the motion, and the Board voted unanimously to approve.**

#### **9. Review and Approval to Submit an Application to Request an Amendment to the Charter to Acquire Somerset Academy of Las Vegas Aliante and Skye Canyon Campuses Through Bonds**

Ms. Thiriot stated that the Board had previously approved the Letter of Intent to purchase the Aliante and Skye Canyon campuses and were now being asked to approve the submission of the amendment. The purchase options had opened up in the leases for the two campuses. Member Bentham stated that the market was favorable for purchasing the campuses.

**Member Harty moved to approve the submission of an application to request an amendment to the charter to acquire the Somerset Academy of Las Vegas Aliante and Skye Canyon campuses through bonds. Member Bredsguard seconded the motion, and the Board voted unanimously to approve.**

#### **10. Academica Announcements and Notifications**

Ms. Thiriot stated that she had visited all of the Somerset campuses and praised the administrators and teachers for their hard work during the pandemic. She further stated that the Board would need to hold a meeting soon to approve a homeless policy due to the state.

**11. Member Comment**

Member Fairless stated that she was thankful for the opportunity to serve on the Board. Member Harty thanked the administrators and teachers for their daily work. Member McClellan stated that she was impressed with the individualized and creative school plans that were presented during the meeting. Members Bentham and Bredsguard echoed her comments. Member Mizer thanked the principal cohort for their work and dedication. Member Noble stated that he was impressed with the plans presented and was very appreciative that the principals were able to take the Board’s decision and move forward.

**12. Public Comment**

There was no public comment.

**13. Adjournment**

The meeting was adjourned at 10:22 p.m.

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

\_\_\_\_\_  
**Secretary of the Board of Directors  
Somerset Academy of Las Vegas**

**MINUTES**  
**of the meeting of the**  
**BOARD OF DIRECTORS of SOMERSET ACADEMY OF LAS VEGAS**  
**September 27, 2020**

Board of Directors of Somerset Academy of Las Vegas held a public meeting on September 27, 2020 at 11:00 a.m. via Zoom.

**1. Call to Order and Roll Call**

Board Treasurer Travis Mizer called the meeting to order at 11:03 a.m. In attendance were Board members LeNora Bredsguard, John Bentham, Travis Mizer, Will Harty, and Cody Noble.

Also present were Principal Kate Lackey and Drew de los Santos; as well as Academica representatives Crystal Thiriot and Michael Muehle.

**2. Public Comment**

There was no public comment.

**3. Discussion and Possible Action Regarding Drew de los Santos, under NRS 388a.515**

Mr. Michael Muehle addressed the Board to review the procedure for the acknowledgement of notice for a closed session.

Member Mizer stated that the Board had the receipt of copy signed by Mr. de los Santos.

**Member Mizer moved to enter a closed session. Member Bredsguard seconded the motion, and the Board voted unanimously to approve.**

**Member Mizer moved to leave the closed session.**

Discussion ensued regarding possible liability with moving forward.

**Member Harty moved to approve sending a letter to the Department of Education requesting permission to move forward with Mr. de los Santos' employment at Somerset Academy. Member Bentham seconded the motion, and the Board voted unanimously to approve.**

**4. Public Comment and Discussion**

There was no public comment.

**5. Adjournment**

**The meeting was adjourned at 11:20 a.m.**

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

\_\_\_\_\_  
**Secretary of the Board of Directors  
Somerset Academy of Las Vegas**

DRAFT

# SOMERSET ACADEMY OF LAS VEGAS

## Supporting Document

Meeting Date: November 18, 2020  
Agenda Item: 4b – Approval of Recommendations from the Finance Committee:  
Number of Enclosures: 1

### **SUBJECT: Recommendations from the Finance Committee**

Action  
 Appointments  
 Approval  
 Consent Agenda  
 Information  
 Public Hearing  
 Regular Adoption

Presenter (s): Board

Recommendation:

Proposed wording for motion/action:

**Consent**

Fiscal Impact: N/A

Estimated Length of time for consideration (in minutes): 0 Minutes

Background: The Finance Committee held a meeting on November 13, 2020 to discuss times that impact Somerset financially. The **DRAFT** minutes have been included from the Finance Committee meeting.

Submitted By: Staff

**MINUTES**  
**of the meeting of the**  
**SOMERSET ACADEMY OF LAS VEGAS FINANCE COMMITTEE**  
**November 13, 2020**

Somerset Academy of Nevada Finance Committee held a public meeting on November 13, 2020, at 12:00 p.m. via Zoom meeting.

**1. Call to order and Roll Call**

Committee Member Jill Dayne called the meeting to order at 12:00 p.m. In attendance were Committee Members Jill Dayne and Will Harty.

Committee Member Travis Mizer was not present.

Also present were Principals Kate Lackey, Elaine Kelley, Christina Threeton, Lee Esplin, Jessica Scobell and Ruby Norland; as well as Ms. Shannon Manning. Academica representatives Crystal Thiriot, Marc Clayton, Matt Padron, Gary McClain, and Trevor Goodsell were also in attendance.

**2. Public Comments and Discussion**

There was no public comment.

**3. Review and Approval of the Minutes from the September 11, 2020 Finance Committee Meeting**

**Member Harty moved to approve the minutes from the September 11, 2020 Finance Committee meeting. Member Dayne seconded the motion, and the Committee voted unanimously to approve.**

**4. Review and Discussion of Somerset Academy Financial Performance**

Mr. Marc Clayton addressed the Committee and reviewed the financial performance through September 2020 as contained in the support materials. Somerset had \$32 million cash on hand, of which \$28 million was unrestricted. He reviewed the restricted funds, which were bond principal payments, project funds, and required reserves. There was a favorable variance for the DSA revenue, a majority of that was related to budgeting at 95%. There would be an adjustment in DSA, with an additional \$565,000 received in October to true up the first quarter numbers. State SPED had an unfavorable variance due to the way funds were allocated. The federal revenue was unfavorable \$756,000 of which \$500,000 was related to NSLP; however, that would be offset by a decrease in NSLP expenses. The \$146,000 favorable in contributions and donations was related to the 10% reduction in management fees.

Mr. Clayton explained that salaries and benefits had a favorable variance of \$334,000. It was anticipated that the positive variance would decrease with more students returning to campus. The consumables were currently under spent but was expected to change with procurement adjustments. Additional areas with cost savings were janitorial, substitute services, food service management, and janitorial fees. Member Harty asked if the 12% reduction recently announced by the governor was for the next fiscal year, to which Mr. Clayton replied in the affirmative. Ms. Crystal Thiriot addressed the Committee and stated that it was unsure if the cuts would be in DSA funding or in funding for programs.

**5. Review and Possible Action to Recommend Approval of the Final Revised Budget for the 2020/2021 School Year**

Mr. Matt Padron addressed the Committee and reviewed the budget, noting that the budget was similar to the previous version. Enrollment was the same as the previous budget. The only difference on the expense side was an adjustment for the change in contracted janitorial for Sky Pointe. The budget was figured at 95% enrollment. Principal Esplin addressed the Committee and asked how the enrollment number was determined. Mr. Trevor Goodsell addressed the Committee and stated that it was calculated at an average daily enrollment. Member Harty asked what the actual enrollment percentage had been for the year. Mr. Goodsell stated that it was approximately 98%.

**Member Harty moved to recommend approval of the 2020/2021 final revised budget to the Somerset Board. Member Dayne seconded the motion, and the Committee voted unanimously to approve.**

**6. Review and Possible Action to Recommend Approval of the 2019/2020 School Year Audit.**

Mr. Clayton stated that the audit was complete, with no findings or issues reported. The school ended with a change in net position, with a net income of \$1,074,000 on the financial statement. The statement included the net pension liability adjustment of \$6.1 million. With that amount added back in to the income statement, Somerset would have a \$7 million net income for the year. Mr. Clayton stated that Somerset was passing all Financial Framework requirements, including the debt to asset ratio. Mr. Goodsell stated that the strong performance on the audit resulted in a positive outlook in the SEP rating, which would help when the Aliante and Skye Canyon campuses go out to bond. Member Harty asked what percentage the surplus was for the year. Mr. Clayton replied that it was 6.7% .

**Member Harty moved to submit for approval to the Board the audit for the 2019/2020 school year. Member Dayne seconded the motion, and the Committee voted unanimously to approve.**

**7. Review and Possible action to Recommend Approval of a Janitorial Vendor the for the Sky Pointe Campus from the Following: 1) Magic Brite, 2) United, 3) JaniCrew, 4) Interstate, 5) Marsden, 6) Merchants, 7) ABM, 8) Brilliant, and 9) Get Clean**

Mr. Gary McClain addressed the Committee and explained that in late September the concerns with the current vendor at the Sky Pointe campus resulted in removing them from the site. Brilliant had been serving the school on a month to month basis while the contract had been put out to bid. Mr. McClain stated that the bid received from Brilliant was competitive, with the most hours, resulting in the lowest price per hour. The service received to date was high quality. Mr. McClain further stated that staff and the



campus recommended Brilliant as the vendor for approval. Principal Esplin stated that they were happy with the service received from Brilliant. They had a check and balance system to ensure good service. He stated that Brilliant had been the runner-up during the previous vendor bid for the Sky Pointe campus.

**Member Harty moved to recommend approval of Brilliant as the janitorial vendor for the Sky Pointe campus. Member Dayne seconded the motion, and the Committee voted unanimously to approve.**

**8. Review and Possible Action to Recommend Approval of Teacher and Staff Holiday Bonuses**

Mr. Goodsell stated that the budget included the holiday bonuses. The number of staff was determined from the last payroll. There were 723 employees, the bonus would be \$125 each, for a total of \$90,375.

**Member Harty moved to recommend approval of the holiday bonuses, as presented. Member Dayne seconded the motion, and the Committee voted unanimously to approve.**

**9. Member Comment**

Member Harty thanked everyone for their continued work for the students. Member Dayne echoed the comment.

**10. Public Comment**

There was no public comment.

**14. Adjournment**

**The meeting was adjourned at 12:28 p.m.**

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

\_\_\_\_\_

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

# SOMERSET ACADEMY OF LAS VEGAS

## Supporting Document

Meeting Date: November 18, 2020  
Agenda Item: 4b1 – School Financial Performance  
Number of Enclosures: 1

### **SUBJECT: School Financial Performance**

Action  
 Appointments  
 Approval  
 Consent Agenda  
 Information  
 Public Hearing  
 Regular Adoption

Presenter (s): Board

Recommendation:

Proposed wording for motion/action:

**Consent**

Fiscal Impact: N/A

Estimated Length of time for consideration (in minutes): 0 Minutes

Background: The Finance Committee reviewed the school financial performance during the November 13, 2020 meeting.

Submitted By: Staff

**Virtual Parent :  
Balance Sheet  
End of Sep 2020**

Financial Row	Amount
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Bank</b>	<b>\$32,650,249.86</b>
<b>Accounts Receivable</b>	<b>\$5,877,556.31</b>
<b>Other Current Asset</b>	
13000 - Inventories for Consumption	\$263.03
14000 - Prepaid expenses	\$1,895.00
15000 - Deposits	\$95,003.99
<b>Total Other Current Asset</b>	<b>\$97,162.02</b>
<b>Total Current Assets</b>	<b>\$38,624,968.19</b>
<b>Fixed Assets</b>	<b>\$91,705,787.25</b>
<b>Other Assets</b>	<b>\$28,538,464.80</b>
<b>Total ASSETS</b>	<b>\$158,869,220.24</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	<b>\$945,566.62</b>
<b>Other Current Liability</b>	
<b>20200 - ACCRUED PAYROLL AND RELATED BENEFITS</b>	
20200 - ACCRUED PAYROLL AND RELATED BENEFITS	\$3,169,677.00
20201 - Accrued Salaries	\$253,405.71
<b>Total - 20200 - ACCRUED PAYROLL AND RELATED BENEFITS</b>	<b>\$3,423,082.71</b>
20400 - Compensated Absences - Current	\$308,695.30
<b>20500 - Interest Payable</b>	<b>\$1,247,424.97</b>
21100 - Deferred Revenues	\$19,134.55
23200 - Capital Lease Obligations - Current	\$803,946.10
23400 - Bonds Payable - Current	\$1,835,000.02
<b>24000 - Other Current Liabilities</b>	
24000 - Other Current Liabilities	\$442,169.70
24001 - SGF Accounts Payable	\$87,596.24
<b>Total - 24000 - Other Current Liabilities</b>	<b>\$529,765.94</b>
<b>Total Other Current Liability</b>	<b>\$8,167,049.59</b>
<b>Total Current Liabilities</b>	<b>\$9,112,616.21</b>
<b>Long Term Liabilities</b>	
20300 - Accrued Annual Requirement Contribution Liability	\$50,145,328.00
25200 - Capital Lease Obligations - Long Term	\$1,594,645.39
25400 - Bonds Payable - Long Term	\$100,059,999.52
25900 - Unamortized Premiums on Issuance of Bonds	\$827,474.33
29000 - DEFERRED INFLOWS OF RESOURCES	\$3,940,901.00
<b>Total Long Term Liabilities</b>	<b>\$156,568,348.24</b>
<b>Equity</b>	<b>(\$6,811,744.21)</b>
<b>Total LIABILITIES &amp; EQUITY</b>	<b>\$158,869,220.24</b>

**Somerset Academy of Las Vegas  
Budget vs. Actual  
Sep-20**

Financial Row	Amount	Budget Amount	Amount Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
40010 - Distributive School Account (DSA) Basic Support per Student	\$16,757,129.25	\$16,405,690.11	\$351,439.14	102.14%
40020 - Special Education portion of the Distributive School Account	\$737,894.29	\$891,356.28	(\$153,461.99)	82.78%
42010 - Restricted Grants-in-Aid From the Federal Government Through	\$0.00	\$746,716.95	(\$746,716.95)	0.00%
43020 - Daily Sales-Reimbursable Programs	\$2,365.00	\$0.00	\$2,365.00	0.00%
<b>44000 - Contributions and Donations from Private Sources</b>				
44001 - Academica NV Contributions and Donations	\$146,293.12	\$0.00	\$146,293.12	0.00%
<b>Total - 44000 - Contributions and Donations from Private Sources</b>	<b>\$146,293.12</b>	<b>\$0.00</b>	<b>\$146,293.12</b>	<b>0.00%</b>
<b>Total - Income</b>	<b>\$17,643,681.66</b>	<b>\$18,043,763.34</b>	<b>(\$400,081.68)</b>	<b>97.78%</b>
<b>Gross Profit</b>	<b>\$17,643,681.66</b>	<b>\$18,043,763.34</b>	<b>(\$400,081.68)</b>	<b>97.78%</b>
<b>Expense</b>				
<b>60010 - Salaries of Regular Employees Paid to Teachers</b>				
60010 - Salaries of Regular Employees Paid to Teachers	\$4,226,882.97	\$4,950,818.64	(\$723,935.67)	85.38%
60011 - Bonus - Teachers	\$295,900.00	\$176,126.67	\$119,773.33	168.00%
60013 - SPED - Salaries of Regular Employees Paid to Teachers	\$414,921.68	\$704,589.12	(\$289,667.44)	58.89%
60014 - SPED - Bonus - Teachers	\$26,400.00	\$0.00	\$26,400.00	0.00%
<b>Total - 60010 - Salaries of Regular Employees Paid to Teachers</b>	<b>\$4,964,104.65</b>	<b>\$5,831,534.43</b>	<b>(\$867,429.78)</b>	<b>85.13%</b>
<b>60020 - Salaries of Regular Employees Paid to Instructional Aides or</b>				
60020 - Salaries of Regular Employees Paid to Instructional Aides or	\$442,993.58	\$414,900.00	\$28,093.58	106.77%
60021 - Bonus - Instructional Aides	\$33,000.00	\$0.00	\$33,000.00	0.00%
60022 - SPED - Salaries of Regular Employees Paid to Instructional A	\$97,483.94	\$0.00	\$97,483.94	0.00%
60023 - SPED - Bonus - Instructional Aides	\$9,460.00	\$0.00	\$9,460.00	0.00%
<b>Total - 60020 - Salaries of Regular Employees Paid to Instructional Aides or</b>	<b>\$582,937.52</b>	<b>\$414,900.00</b>	<b>\$168,037.52</b>	<b>140.50%</b>
<b>60030 - Salaries of Regular Employees Paid to Substitute Teachers (V</b>				
60030 - Salaries of Regular Employees Paid to Substitute Teachers (V	\$931,818.50	\$41,400.00	\$890,418.50	2,250.77%
60031 - Bonus - Long Term Subs	\$58,190.00	\$0.00	\$58,190.00	0.00%
<b>Total - 60030 - Salaries of Regular Employees Paid to Substitute Teachers (V</b>	<b>\$990,008.50</b>	<b>\$41,400.00</b>	<b>\$948,608.50</b>	<b>2,391.32%</b>
<b>60036 - Salaries of Regular Employees Paid to Licensed Administratio</b>				
60036 - Salaries of Regular Employees Paid to Licensed Administratio	\$560,226.28	\$535,570.53	\$24,655.75	104.60%
60037 - Bonus - Licensed Administration	\$59,400.00	\$0.00	\$59,400.00	0.00%
<b>Total - 60036 - Salaries of Regular Employees Paid to Licensed Administratio</b>	<b>\$619,626.28</b>	<b>\$535,570.53</b>	<b>\$84,055.75</b>	<b>115.69%</b>
<b>60041 - Salaries of Regular Employees Paid to Non-licensed Administr</b>				
60041 - Salaries of Regular Employees Paid to Non-licensed Administr	\$526,992.59	\$321,385.47	\$205,607.12	163.98%
60042 - Bonus - Non-licensed Administration	\$46,090.00	\$0.00	\$46,090.00	0.00%
<b>Total - 60041 - Salaries of Regular Employees Paid to Non-licensed Administr</b>	<b>\$573,082.59</b>	<b>\$321,385.47</b>	<b>\$251,697.12</b>	<b>178.32%</b>
<b>60070 - Salaries of Regular Employees Paid to Other Classified / Sup</b>				
60070 - Salaries of Regular Employees Paid to Other Classified / Sup	\$110,131.36	\$129,648.75	(\$19,517.39)	84.95%
60071 - Bonus - Support Staff	\$4,400.00	\$0.00	\$4,400.00	0.00%
<b>Total - 60070 - Salaries of Regular Employees Paid to Other Classified / Sup</b>	<b>\$114,531.36</b>	<b>\$129,648.75</b>	<b>(\$15,117.39)</b>	<b>88.34%</b>
60410 - Social Security Contributions for Instructional Aides or Ass	\$15.81	\$0.00	\$15.81	0.00%
<b>60505 - Retirement Contributions for Teachers</b>				
60505 - Retirement Contributions for Teachers	\$876,921.68	\$1,448,114.49	(\$571,192.81)	60.56%
60506 - SPED - Retirement Contributions for Teachers	\$94,921.01	\$206,092.38	(\$111,171.37)	46.06%
<b>Total - 60505 - Retirement Contributions for Teachers</b>	<b>\$971,842.69</b>	<b>\$1,654,206.87</b>	<b>(\$682,364.18)</b>	<b>58.75%</b>
<b>60510 - Retirement Contributions for Instructional Aides or Assistan</b>				
60510 - Retirement Contributions for Instructional Aides or Assistan	\$83,795.91	\$121,358.31	(\$37,562.40)	69.05%
60511 - SPED - Retirement Contributions for Instructional Aides or A	\$19,553.05	\$0.00	\$19,553.05	0.00%
<b>Total - 60510 - Retirement Contributions for Instructional Aides or Assistan</b>	<b>\$103,348.96</b>	<b>\$121,358.31</b>	<b>(\$18,009.35)</b>	<b>85.16%</b>
60515 - Retirement Contributions for Substitute Teachers (Vacant Pos	\$124,479.96	\$12,109.50	\$112,370.46	1,027.95%
60520 - Retirement Contributions for Licensed Administration	\$154,546.61	\$156,654.36	(\$2,107.75)	98.65%
60525 - Retirement Contributions for Non-licensed Administration	\$106,514.89	\$94,005.27	\$12,509.62	113.31%
60535 - Retirement Contributions for Other Classified / Support Staf	\$16,616.79	\$37,922.25	(\$21,305.46)	43.82%
<b>60605 - Medicare Payments for Teachers</b>				
60605 - Medicare Payments for Teachers	\$62,244.36	\$71,786.88	(\$9,542.52)	86.71%
60606 - SPED - Medicare Payments for Teachers	\$5,839.35	\$10,216.56	(\$4,377.21)	57.16%
<b>Total - 60605 - Medicare Payments for Teachers</b>	<b>\$68,083.71</b>	<b>\$82,003.44</b>	<b>(\$13,919.73)</b>	<b>83.03%</b>
<b>60610 - Medicare Payments for Instructional Aides or Assistants</b>				
60610 - Medicare Payments for Instructional Aides or Assistants	\$6,651.57	\$6,016.11	\$635.46	110.56%
60611 - SPED - Medicare Payments for Instructional Aides or Assistan	\$1,653.66	\$0.00	\$1,653.66	0.00%
<b>Total - 60610 - Medicare Payments for Instructional Aides or Assistants</b>	<b>\$8,305.23</b>	<b>\$6,016.11</b>	<b>\$2,289.12</b>	<b>138.05%</b>
60615 - Medicare Payments for Substitute Teachers (Vacant Positions)	\$10,170.65	\$600.30	\$9,570.35	1,694.26%
60620 - Medicare Payments for Licensed Administration	\$8,515.67	\$7,765.77	\$749.90	109.66%
60625 - Medicare Payments for Non-licensed Administration	\$8,284.40	\$4,660.08	\$3,624.32	177.77%
60635 - Medicare Payments for Other Classified / Support Staff	\$1,135.52	\$1,879.89	(\$744.37)	60.40%
<b>60705 - Unemployment Compensation for Teachers</b>				
60705 - Unemployment Compensation for Teachers	\$81,293.21	\$29,953.32	\$51,339.89	271.40%

60706 - SPED - Unemployment Compensation for Teachers	\$9,194.35	\$22,546.86	(\$13,352.51)	40.78%
<b>Total - 60705 - Unemployment Compensation for Teachers</b>	<b>\$90,487.56</b>	<b>\$52,500.18</b>	<b>\$37,987.38</b>	<b>172.36%</b>
<b>60710 - Unemployment Compensation for Instructional Aides or Assista</b>				
60710 - Unemployment Compensation for Instructional Aides or Assista	\$14,127.71	\$2,489.40	\$11,638.31	567.51%
60711 - SPED - Unemployment Compensation for Instructional Aides or	\$3,208.37	\$4,227.54	(\$1,019.17)	75.89%
<b>Total - 60710 - Unemployment Compensation for Instructional Aides or Assista</b>	<b>\$17,336.08</b>	<b>\$6,716.94</b>	<b>\$10,619.14</b>	<b>258.09%</b>
60715 - Unemployment Compensation for Substitute Teachers (Vacant Po	\$18,895.85	\$0.00	\$18,895.85	0.00%
60720 - Unemployment Compensation for Licensed Administration	\$953.91	\$3,213.42	(\$2,259.51)	29.69%
60725 - Unemployment Compensation for Non-licensed Administration	\$6,418.32	\$1,928.31	\$4,490.01	332.85%
60735 - Unemployment Compensation for Other Classified / Support Sta	\$2,450.20	\$777.90	\$1,672.30	314.98%
<b>60805 - Workers' Compensation for Teachers</b>				
60805 - Workers' Compensation for Teachers	\$0.00	\$39,606.51	(\$39,606.51)	0.00%
60806 - SPED - Workers' Compensation for Teachers	\$0.00	\$5,636.73	(\$5,636.73)	0.00%
<b>Total - 60805 - Workers' Compensation for Teachers</b>	<b>\$0.00</b>	<b>\$45,243.24</b>	<b>(\$45,243.24)</b>	<b>0.00%</b>
60810 - Workers' Compensation for Instructional Aides or Assistants	\$0.00	\$3,319.20	(\$3,319.20)	0.00%
60815 - Workers' Compensation for Substitute Teachers (Vacant Positi	\$0.00	\$331.20	(\$331.20)	0.00%
60820 - Workers' Compensation for Licensed Administration	\$0.00	\$4,284.54	(\$4,284.54)	0.00%
60825 - Workers' Compensation for Non-licensed Administration	\$0.00	\$2,571.12	(\$2,571.12)	0.00%
60835 - Workers' Compensation for Other Classified / Support Staff	\$0.00	\$1,037.19	(\$1,037.19)	0.00%
<b>60905 - Health Benefits for Teachers</b>				
60905 - Health Benefits for Teachers	\$443,852.65	\$591,622.83	(\$147,770.18)	75.02%
60906 - SPED - Health Benefits for Teachers	\$38,349.10	\$84,198.39	(\$45,849.29)	45.55%
<b>Total - 60905 - Health Benefits for Teachers</b>	<b>\$482,201.75</b>	<b>\$675,821.22</b>	<b>(\$193,619.47)</b>	<b>71.35%</b>
<b>60910 - Health Benefits for Instructional Aides or Assistants</b>				
60910 - Health Benefits for Instructional Aides or Assistants	\$15,453.44	\$49,580.61	(\$34,127.17)	31.17%
60911 - SPED - Health Benefits for Instructional Aides or Assistants	\$2,870.57	\$0.00	\$2,870.57	0.00%
<b>Total - 60910 - Health Benefits for Instructional Aides or Assistants</b>	<b>\$18,324.01</b>	<b>\$49,580.61</b>	<b>(\$31,256.60)</b>	<b>36.96%</b>
60915 - Health Benefits for Substitute Teachers (Vacant Positions)	\$63,826.03	\$4,947.33	\$58,878.70	1,290.11%
60920 - Health Benefits for Licensed Administration	\$42,439.46	\$64,000.71	(\$21,561.25)	66.31%
60925 - Health Benefits for Non-licensed Administration	\$47,436.40	\$38,405.58	\$9,030.82	123.51%
60935 - Health Benefits for Other Classified / Support Staff	\$7,166.80	\$15,493.02	(\$8,326.22)	46.26%
61251 - Tuition Reimbursement for Teachers	\$0.00	\$16,500.03	(\$16,500.03)	0.00%
61331 - Training and Development Services - Teachers (Instructional	\$10,327.50	\$0.00	\$10,327.50	0.00%
61337 - Training and Development Services - Other Classified/support	\$90.00	\$0.00	\$90.00	0.00%
61584 - Travel - Licensed Administrative Personnel	\$1,255.12	\$13,750.02	(\$12,494.90)	9.13%
<b>62480 - Supplies/Equipment - Non-tech Furniture and Fixtures</b>				
62480 - Supplies/Equipment - Non-tech Furniture and Fixtures	\$50,352.76	\$0.00	\$50,352.76	0.00%
62481 - Consumables - Furniture and Fixtures	\$35,582.94	\$249,100.02	(\$213,517.08)	14.28%
<b>Total - 62480 - Supplies/Equipment - Non-tech Furniture and Fixtures</b>	<b>\$85,935.70</b>	<b>\$249,100.02</b>	<b>(\$163,164.32)</b>	<b>34.50%</b>
<b>62550 - Supplies - Technology - Software</b>				
62550 - Supplies - Technology - Software	\$36,918.27	\$0.00	\$36,918.27	0.00%
62551 - Consumables - Software	\$28,187.99	\$0.00	\$28,187.99	0.00%
62552 - SPED - Software	\$160.00	\$0.00	\$160.00	0.00%
62553 - Infinite Campus	\$0.00	\$5,624.97	(\$5,624.97)	0.00%
<b>Total - 62550 - Supplies - Technology - Software</b>	<b>\$65,266.26</b>	<b>\$5,624.97</b>	<b>\$59,641.29</b>	<b>1,160.30%</b>
<b>62560 - Supplies Technology-Related</b>				
62560 - Supplies Technology-Related	\$88,109.47	\$0.00	\$88,109.47	0.00%
62561 - Consumables - Computers	\$208,996.11	\$0.00	\$208,996.11	0.00%
<b>Total - 62560 - Supplies Technology-Related</b>	<b>\$297,105.58</b>	<b>\$0.00</b>	<b>\$297,105.58</b>	<b>0.00%</b>
<b>62610 - General Supplies</b>				
62610 - General Supplies	\$13,780.27	\$0.00	\$13,780.27	0.00%
62611 - Copier Supplies	\$2,021.29	\$9,614.01	(\$7,592.72)	21.02%
62612 - Custodial Supplies	\$40,206.54	\$96,140.01	(\$55,933.47)	41.82%
62613 - Consumables - Supplies	\$57,384.70	\$0.00	\$57,384.70	0.00%
62614 - Assessment and Testing Materials	\$1,999.00	\$0.00	\$1,999.00	0.00%
62615 - SPED Assessment and Testing Materials	\$3,119.41	\$0.00	\$3,119.41	0.00%
62616 - SPED Supplies	\$8,857.13	\$31,230.00	(\$22,372.87)	28.36%
62617 - Office Supplies	\$11,163.81	\$32,870.52	(\$21,706.71)	33.96%
62618 - Nurse Supplies	\$1,922.01	\$7,210.50	(\$5,288.49)	26.66%
62619 - Classroom Supplies	(\$1,695.02)	\$64,894.50	(\$66,589.52)	-2.61%
<b>Total - 62610 - General Supplies</b>	<b>\$138,759.14</b>	<b>\$241,959.54</b>	<b>(\$103,200.40)</b>	<b>57.35%</b>
62640 - Books and Periodicals	\$290.69	\$0.00	\$290.69	0.00%
<b>62641 - Textbooks</b>				
62641 - Textbooks	\$9,642.24	\$0.00	\$9,642.24	0.00%
62643 - Consumables - Textbooks	\$431,345.51	\$0.00	\$431,345.51	0.00%
<b>Total - 62641 - Textbooks</b>	<b>\$440,987.75</b>	<b>\$0.00</b>	<b>\$440,987.75</b>	<b>0.00%</b>
<b>63110 - Professional - Educational Services</b>				
63110 - Professional - Educational Services	\$13,669.43	\$358,168.74	(\$344,499.31)	3.82%
63111 - Substitute Services	\$0.00	\$331,087.50	(\$331,087.50)	0.00%
63112 - Contracted Services - Data Analysis	\$40,000.00	\$0.00	\$40,000.00	0.00%
63113 - Athletics	\$4,473.95	\$21,249.96	(\$16,776.01)	21.05%
<b>Total - 63110 - Professional - Educational Services</b>	<b>\$58,143.38</b>	<b>\$710,506.20</b>	<b>(\$652,362.82)</b>	<b>8.18%</b>
<b>63120 - Other Professional Services</b>				
63120 - Other Professional Services	\$224,346.10	\$0.00	\$224,346.10	0.00%

63121 - Affiliation Fee Training	\$150.00	\$86,345.76	(\$86,195.76)	0.17%
63123 - Affiliation Fee Inc	(\$1,650.00)	\$86,345.76	(\$87,995.76)	-1.91%
63124 - Legal Fee	\$5,022.50	\$13,124.97	(\$8,102.47)	38.27%
63125 - Audit and Tax Services	\$26,650.00	\$13,937.55	\$12,712.45	191.21%
63126 - Management Fee	\$1,023,087.08	\$973,417.50	\$49,669.58	105.10%
63127 - Background/Drug Tests	\$1,298.00	\$1,350.00	(\$52.00)	96.15%
63128 - SPED - Contracted Services	\$208,073.26	\$0.00	\$208,073.26	0.00%
<b>Total - 63120 - Other Professional Services</b>	<b>\$1,486,976.94</b>	<b>\$1,174,521.54</b>	<b>\$312,455.40</b>	<b>126.60%</b>
<b>63150 - Other Purchased Services</b>				
63150 - Other Purchased Services	\$574.94	\$0.00	\$574.94	0.00%
63151 - State Administrative Fee	\$209,464.14	\$215,864.37	(\$6,400.23)	97.04%
<b>Total - 63150 - Other Purchased Services</b>	<b>\$210,039.08</b>	<b>\$215,864.37</b>	<b>(\$5,825.29)</b>	<b>97.30%</b>
63160 - Purchased Professional and Technical Services	\$43,046.48	\$0.00	\$43,046.48	0.00%
63200 - Technical Services	\$217,581.97	\$0.00	\$217,581.97	0.00%
63210 - Other Technical Services	\$1,980.00	\$16,000.05	(\$14,020.05)	12.37%
63220 - Telecommunications	\$10,092.54	\$19,825.05	(\$9,732.51)	50.91%
<b>63230 - Communications</b>				
63230 - Communications	\$4,812.07	\$0.00	\$4,812.07	0.00%
63231 - Internet	\$10,481.86	\$0.00	\$10,481.86	0.00%
<b>Total - 63230 - Communications</b>	<b>\$15,293.93</b>	<b>\$0.00</b>	<b>\$15,293.93</b>	<b>0.00%</b>
63240 - Data Communications, Internet, Video, T-lines, web-based pro	\$51.81	\$8,999.97	(\$8,948.16)	0.58%
63310 - Official/Administrative Services	\$11,236.00	\$0.00	\$11,236.00	0.00%
63320 - Advertising	\$524.44	\$0.00	\$524.44	0.00%
63340 - Delivery Services / Couriers	\$49.63	\$0.00	\$49.63	0.00%
63350 - Postage	\$1,419.20	\$3,062.52	(\$1,643.32)	46.34%
<b>63610 - Dues and Fees</b>				
63610 - Dues and Fees	\$21,931.05	\$32,250.00	(\$10,318.95)	68.00%
63611 - Tax Assessment and Collection	\$10,059.50	\$0.00	\$10,059.50	0.00%
<b>Total - 63610 - Dues and Fees</b>	<b>\$31,990.55</b>	<b>\$32,250.00</b>	<b>(\$259.45)</b>	<b>99.20%</b>
<b>63630 - Other Purchased Property Services</b>				
63630 - Other Purchased Property Services	\$195.00	\$0.00	\$195.00	0.00%
63631 - Alarm Services	\$2,930.00	\$9,999.93	(\$7,069.93)	29.30%
63632 - Fire Services	\$5,693.34	\$9,999.93	(\$4,306.59)	56.93%
<b>Total - 63630 - Other Purchased Property Services</b>	<b>\$8,818.34</b>	<b>\$19,999.86</b>	<b>(\$11,181.52)</b>	<b>44.09%</b>
64100 - Food Service Management	\$0.00	\$485,552.97	(\$485,552.97)	0.00%
64110 - Food Expenditures	\$21,419.30	\$0.00	\$21,419.30	0.00%
64250 - Technology Software	\$301.85	\$0.00	\$301.85	0.00%
64260 - Technology-Related Repairs and Maintenance	\$5,091.87	\$0.00	\$5,091.87	0.00%
<b>64270 - Rentals of Computers and Related Equipment</b>				
64270 - Rentals of Computers and Related Equipment	\$10,566.19	\$0.00	\$10,566.19	0.00%
64271 - Copier Fees Monthly	\$4,359.50	\$89,999.97	(\$85,640.47)	4.84%
<b>Total - 64270 - Rentals of Computers and Related Equipment</b>	<b>\$14,925.69</b>	<b>\$89,999.97</b>	<b>(\$75,074.28)</b>	<b>16.58%</b>
<b>65100 - Janitorial / Custodial Services</b>				
65100 - Janitorial / Custodial Services	\$183,783.23	\$294,780.48	(\$110,997.25)	62.35%
65101 - Janitorial Additional Services	\$29,557.25	\$0.00	\$29,557.25	0.00%
<b>Total - 65100 - Janitorial / Custodial Services</b>	<b>\$213,340.48</b>	<b>\$294,780.48</b>	<b>(\$81,440.00)</b>	<b>72.37%</b>
<b>65110 - Non Janitorial Cleaning Services</b>				
65110 - Non Janitorial Cleaning Services	\$18,553.88	\$0.00	\$18,553.88	0.00%
65111 - Lawn Care	\$20,808.00	\$19,562.49	\$1,245.51	106.37%
<b>Total - 65110 - Non Janitorial Cleaning Services</b>	<b>\$39,361.88</b>	<b>\$19,562.49</b>	<b>\$19,799.39</b>	<b>201.21%</b>
65200 - Insurance (Other Than Employee Benefits)	\$0.00	\$35,500.02	(\$35,500.02)	0.00%
65210 - Liability Insurance	\$16,766.11	\$18,074.97	(\$1,308.86)	92.76%
65220 - Property Insurance	\$77,850.04	\$27,000.03	\$50,850.01	288.33%
<b>65310 - Repairs and Maintenance Svcs</b>				
65310 - Repairs and Maintenance Svcs	\$116,881.96	\$82,124.94	\$34,757.02	142.32%
65311 - A/C Repairs and Maintenance	\$30,342.00	\$30,499.98	(\$157.98)	99.48%
<b>Total - 65310 - Repairs and Maintenance Svcs</b>	<b>\$147,223.96</b>	<b>\$112,624.92</b>	<b>\$34,599.04</b>	<b>130.72%</b>
65400 - Rental of Land and Buildings	\$676,608.54	\$662,954.16	\$13,654.38	102.06%
65510 - Electricity	\$175,838.98	\$204,750.00	(\$28,911.02)	85.88%
65530 - Natural Gas	\$292.25	\$0.00	\$292.25	0.00%
65540 - Water/Sewage	\$68,413.09	\$42,656.25	\$25,756.84	160.38%
65550 - Garbage / Disposal	\$30,944.39	\$51,187.50	(\$20,243.11)	60.45%
<b>Total - Expense</b>	<b>\$14,849,728.62</b>	<b>\$15,196,400.94</b>	<b>(\$346,672.32)</b>	<b>97.72%</b>
<b>Net Ordinary Income</b>	<b>\$2,793,953.04</b>	<b>\$2,847,362.40</b>	<b>(\$53,409.36)</b>	<b>98.12%</b>
<b>Other Income and Expenses</b>				
<b>Other Income</b>				
70200 - Earnings on Investments	\$1,033.15	\$0.00	\$1,033.15	0.00%
<b>Total - Other Income</b>	<b>\$1,033.15</b>	<b>\$0.00</b>	<b>\$1,033.15</b>	<b>0.00%</b>
<b>Other Expense</b>				
68320 - Interest	\$1,247,424.99	\$2,151,125.04	(\$903,700.05)	57.99%
69900 - Miscellaneous Expenditures	(\$37,910.59)	\$0.00	(\$37,910.59)	0.00%
<b>Total - Other Expense</b>	<b>\$1,209,514.40</b>	<b>\$2,151,125.04</b>	<b>(\$941,610.64)</b>	<b>56.23%</b>
<b>Net Other Income</b>	<b>(\$1,208,481.25)</b>	<b>(\$2,151,125.04)</b>	<b>\$942,643.79</b>	<b>56.18%</b>
<b>Net Income</b>	<b>\$1,585,471.79</b>	<b>\$696,237.36</b>	<b>\$889,234.43</b>	<b>227.72%</b>

# SOMERSET ACADEMY OF LAS VEGAS

## Supporting Document

Meeting Date: November 18, 2020  
Agenda Item: 4b2 – Approval of the Final Revised Budget for the 2020/2021  
School Year  
Number of Enclosures: 1

### **SUBJECT: 2020/2021 School Year Final Revised Budget**

Action  
 Appointments  
 Approval  
 Consent Agenda  
 Information  
 Public Hearing  
 Regular Adoption

Presenter (s): Board

Recommendation:

Proposed wording for motion/action:

**Consent**

Fiscal Impact: N/A

Estimated Length of time for consideration (in minutes): 0 Minutes

Background: The Final revised budget for the 2020/2021 school year is due to the state on December 1<sup>st</sup>.

Submitted By: Staff

20-21 Final Revised Budget	NLV	Sky Pointe	Losee	Stephanie	Lone Mtn	Skye Canyon	Aliante	System Wide	Somerset
WFE Gross Value \$	7,185	7,185	7,185	7,185	7,185	7,185	7,185	-	7,185
Total Students (FTEs)	1,245	2,107	2,153	996	996	996	1,121	-	9,614
Kinder	130	130	156	104	104	104	130	-	858
1st Grade	130	130	156	104	104	104	130	-	858
2nd Grade	130	130	156	104	104	104	130	-	858
3rd Grade	130	130	156	104	104	104	130	-	858
4th Grade	130	130	156	104	104	104	130	-	858
5th Grade	130	130	156	104	104	104	130	-	858
6th Grade	155	155	155	124	124	124	124	-	961
7th Grade	155	186	155	124	124	124	124	-	992
8th Grade	155	186	217	124	124	124	93	-	1,023
9th Grade	-	270	240	-	-	-	-	-	510
10th Grade	-	250	200	-	-	-	-	-	450
11th Grade	-	160	150	-	-	-	-	-	310
12th Grade	-	120	100	-	-	-	-	-	220
Total Students (FTEs)	1,245	2,107	2,153	996	996	996	1,121	-	9,614
<b>PRIOR YEAR NUMBERS</b>									
SPED	129	223	226	135	112	84	109	-	1,018
ELL %									-
GATE									-
FRL %	45%	13%	44%	35%	19%	10%	16%		27.13%
<b>TEACHING STAFF</b>									
Classroom Teachers	45.0	74.0	78.0	36.0	36.0	36.0	41.0	0.0	346.0
SPED Teachers	6.0	11.0	11.0	6.0	4.0	4.0	5.0	0.0	47.0
Art Teacher	1.0	2.0	2.0	1.0	1.0	1.0	1.0	0.0	9.0
Music	1.0	2.0	2.0	1.0	1.0	1.0	1.0	0.0	9.0
PE Teacher	1.0	2.0	2.0	1.0	2.0	1.0	1.0	0.0	10.0
Dance	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Technology (STEM)	1.0	2.0	2.0	1.0	1.0	1.0	1.0	0.0	9.0
Theatre	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Spanish / Language	1.0	2.0	2.0	1.0	1.0	1.0	1.0	0.0	9.0
Additional Elective Teachers	2.0	3.0	2.0	1.5	1.0	2.0	1.0	0.0	12.5
<b>Total Teaching Staff</b>	<b>58.0</b>	<b>98.0</b>	<b>101.0</b>	<b>48.5</b>	<b>47.0</b>	<b>47.0</b>	<b>52.0</b>	<b>0.0</b>	<b>451.5</b>
<b>ADMIN &amp; SUPPORT</b>									
Executive Director & Assistant	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Principal	1.0	1.0	1.0	1.0	1.0	1.0	1.0	0.0	7.0
Assistant Principal	2.0	4.0	4.0	2.0	2.0	2.0	2.0	0.0	18.0
ELL Coordinator(s)	1.0	0.0	2.0	0.0	0.0	0.0	0.0	0.0	3.0
Counselor/ Student Support Advocate / Dean	2.0	2.0	3.0	2.0	2.0	1.0	2.0	0.0	14.0
Curriculum Coach	1.0	1.0	2.0	2.0	2.0	1.0	1.0	0.5	10.5
Office Manager	1.0	2.0	2.0	1.0	1.0	1.0	1.0	1.0	10.0
Registrar	1.0	2.0	2.0	1.0	1.0	1.0	1.0	0.0	9.0
Clinic Aide/ FASA	1.0	2.0	2.0	1.0	1.0	1.0	1.0	0.0	9.0
Receptionist	1.0	2.0	2.0	1.0	1.0	1.0	1.0	0.5	9.5
Teacher Assistants	13.0	15.0	13.0	10.0	11.0	11.0	10.0	0.0	83.0
Campus Monitor/Custodian	2.0	6.0	6.0	1.0	2.0	1.0	2.0	0.0	20.0
Cafeteria Manager	1.0	1.0	2.0	1.0	1.0	1.0	1.0	0.0	8.0
SPED Facilitator	1.0	1.0	1.0	1.0	1.0	0.5	0.5	0.0	6.0
Speech Pathologist	0.5	1.0	1.0	1.0	0.0	0.0	0.0	0.0	3.5
School Psychologist	0.0	0.0	1.0	0.0	0.0	0.0	0.0	0.0	1.0
School Nurse	0.0	0.0	0.0	0.0	1.0	0.0	0.0	0.0	1.0
Gate Teacher	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Total Admin &amp; Support</b>	<b>28.5</b>	<b>40.0</b>	<b>44.0</b>	<b>25.0</b>	<b>27.0</b>	<b>22.5</b>	<b>23.5</b>	<b>2.0</b>	<b>212.5</b>
<b>Total # Teachers</b>	<b>58.00</b>	<b>98.00</b>	<b>101.00</b>	<b>48.50</b>	<b>47.00</b>	<b>47.00</b>	<b>52.00</b>	<b>0.00</b>	<b>451.50</b>
<b>Total # Admin &amp; Support</b>	<b>28.50</b>	<b>40.00</b>	<b>44.00</b>	<b>25.00</b>	<b>27.00</b>	<b>22.50</b>	<b>23.50</b>	<b>2.00</b>	<b>212.50</b>
<b>Total Staff</b>	<b>86.50</b>	<b>138.00</b>	<b>145.00</b>	<b>73.50</b>	<b>74.00</b>	<b>69.50</b>	<b>75.50</b>	<b>2.00</b>	<b>664.00</b>
<b>Total Salaries &amp; Benefits as % of Expenses</b>									
Instruction Salaries as % of Total Salaries	60%	62%	68%	74%	74%	61%	59%	70%	65%
Admin & Support Salaries as % of Total Salaries	72%	75%	72%	70%	70%	72%	75%	0%	72%
Admin & Support Salaries as % of Total Salaries	28%	25%	27%	29%	30%	27%	24%	100%	27%
Rent as % of Revenues	13.73%	12.13%	13.56%	10.13%	11.01%	11.90%	14.26%		12.56%
Rent as % of Expenses	14.63%	12.81%	14.23%	10.69%	11.97%	12.56%	15.33%	0.00%	13.29%



**REVENUE (@ 95%)**

3110	Budget Revenue	8,498,059	14,381,855	14,695,840	6,798,447	6,798,447	6,798,447	7,651,666	-	65,622,761
4500	NSLP	511,932	156,369	875,036	193,296	105,929	53,020	102,335	-	1,997,918
4500	Special Ed Funding (Part B)	122,550	211,850	214,700	128,250	106,400	79,800	103,550	-	967,100
3115	SPED Discretionary Unit	381,840	660,080	668,960	399,600	331,520	248,640	322,640	-	3,013,280
	Academica Donation (Academica 10% reduction)	56,025	94,815	96,885	44,820	44,820	44,820	50,445	-	432,630
	Academica Donation - Payroll Fees	22,860	35,220	36,900	19,740	19,860	18,780	20,220	580	174,160
	<b>Total Revenues</b>	<b>9,593,266</b>	<b>15,540,189</b>	<b>16,588,321</b>	<b>7,584,153</b>	<b>7,406,976</b>	<b>7,243,507</b>	<b>8,250,855</b>	<b>580</b>	<b>72,207,848</b>

**EXPENSES**

	<i>Personnel Costs - Unrestricted Salaries</i>	NLV	Sky Pointe	Losee	Stephanie	Lone Mtn	Skye Canyon	Aliante	System Wide	Somerset
104	Principal	98,325	142,394	125,000	98,800	95,000	101,400	114,751	-	775,670
104	Assistant Principal(s)	163,800	317,512	309,400	150,800	142,052	154,350	129,000	-	1,366,913
105	ELL Coordinator	60,000	-	124,800	-	-	-	-	-	184,800
105	Curriculum Coach	54,000	58,058	105,820	82,780	54,000	57,886	52,624	31,574	496,743
105/106	Counselor / Student Support Advocate / Dean	127,622	108,356	162,760	109,840	99,705	52,000	52,000	-	712,282
101/103	Teachers Salaries	2,366,000	4,136,850	4,045,500	1,976,250	1,911,350	1,898,450	2,075,050	-	18,409,450
101	SPED Teachers	273,000	523,050	494,450	279,000	177,800	176,600	220,750	-	2,144,650
107	Office Manager/ Registrar / Banker	85,504	199,333	161,200	85,504	85,506	84,240	84,240	62,000	847,526
107	Secretary & FASA	33,440	134,128	83,600	33,440	33,440	41,040	38,000	3,800	400,888
102	Teacher Assistants (including SPED)	238,680	275,400	238,680	183,600	201,960	198,000	180,000	-	1,516,320
107	Campus Monitors	52,800	158,400	146,880	29,555	58,960	24,000	48,000	-	518,595
107	Cafeteria Manager	-	-	-	-	-	-	-	-	-
	<b>Total Unrestricted Salaries</b>	<b>3,553,171</b>	<b>6,053,480</b>	<b>5,998,090</b>	<b>3,029,568</b>	<b>2,859,772</b>	<b>2,787,966</b>	<b>2,994,415</b>	<b>97,374</b>	<b>27,373,836</b>
	<i>Personnel Costs - Restricted Salaries</i>									
	SPED Facilitator	62,400	72,400	62,400	72,800	62,400	36,426	36,863	-	405,689
	Speech Pathologist	33,488	47,330	52,000	67,600	-	-	-	-	200,418
	School Psychologist	-	-	67,600	-	-	-	-	-	67,600
	School Nurse	-	-	-	-	37,128	-	-	-	37,128
	Cafeteria Manager - NSLP	18,720	17,280	36,720	18,720	17,280	17,280	17,280	-	143,280
	On Campus Sub	-	41,400	62,100	20,700	20,700	20,700	-	-	165,600
	<b>Total Restricted Salaries</b>	<b>114,608</b>	<b>178,409</b>	<b>280,820</b>	<b>179,820</b>	<b>137,580</b>	<b>74,406</b>	<b>54,143</b>	<b>-</b>	<b>1,019,714</b>
	<b>Total Salaries and Wages</b>	<b>3,667,779</b>	<b>6,231,890</b>	<b>6,278,910</b>	<b>3,209,388</b>	<b>2,997,280</b>	<b>2,862,372</b>	<b>3,048,558</b>	<b>97,374</b>	<b>28,393,550</b>
230	PERS	1,072,825	1,822,828	1,836,581	938,746	876,704	837,244	891,703	28,482	8,305,114
	Insurances/Employment Taxes/Other Benefits	651,031	1,106,160	1,114,507	569,666	532,017	508,071	541,119	17,284	5,039,855
150	Incentives / Bonuses	90,864	144,872	155,710	79,291	78,462	72,818	80,168	2,324	704,507
250	Tuition Reimbursements	8,000	13,000	13,000	8,000	8,000	8,000	8,000	-	66,000
	Subst. Teachers (10 days/Teacher) + COVID 10 days	191,400	282,000	271,200	139,350	134,400	134,400	171,600	-	1,324,350
	<b>Total Benefits and Related</b>	<b>2,014,119</b>	<b>3,368,860</b>	<b>3,390,998</b>	<b>1,735,053</b>	<b>1,629,584</b>	<b>1,560,532</b>	<b>1,692,590</b>	<b>48,089</b>	<b>15,439,825</b>
	<b>Total Payroll / Benefits and Related</b>	<b>5,681,898</b>	<b>9,600,750</b>	<b>9,669,908</b>	<b>4,944,441</b>	<b>4,626,863</b>	<b>4,422,905</b>	<b>4,741,147</b>	<b>145,464</b>	<b>43,833,376</b>
	<i>Supplies</i>									
	Consumables	124,500	210,700	215,300	99,600	99,600	99,600	112,100	35,000	996,400
	Zion's FFE Lease - payments	105,500	400,000	380,000	100,000	140,500	320,000	330,500	-	1,776,500
610	Office Supplies	16,185	27,391	27,989	12,948	12,948	12,948	14,573	6,500	131,482
610	Classroom Supplies	33,615	56,889	58,131	26,892	26,892	26,892	30,267	-	259,578
610	Copier Supplies	4,980	8,428	8,612	3,984	3,984	3,984	4,484	-	38,456
610	Nursing Supplies	3,735	6,321	6,459	2,988	2,988	2,988	3,363	-	28,842
610	SPED Supplies	15,480	26,760	27,120	16,200	13,440	10,080	13,080	-	122,160
	Athletics	1,000	45,000	35,000	1,000	1,000	1,000	1,000	-	85,000
	<b>Total Supplies</b>	<b>304,995</b>	<b>781,489</b>	<b>758,611</b>	<b>263,612</b>	<b>301,352</b>	<b>477,492</b>	<b>509,367</b>	<b>41,500</b>	<b>3,438,418</b>
	<i>Purchased Services</i>									
320	Education Contracted Services - Data	-	-	-	-	-	-	-	-	-
300	Special Education Contracted Services	180,525	316,050	269,125	174,300	99,600	174,300	196,175	-	1,410,075
	Contracted Services - Crossing Guards	-	-	22,600	-	-	-	-	-	22,600
310	Management Fee	560,250	948,150	968,850	448,200	448,200	448,200	504,450	-	4,326,300
310	Payroll Services	22,860	35,220	36,900	19,740	19,860	18,780	20,220	580	174,160
340	Audit/Tax	7,550	9,000	9,000	7,550	7,550	7,550	7,550	-	55,750
340	Legal Fees	5,500	12,500	12,500	5,500	5,500	5,500	5,500	-	52,500
352	IT Services - Monthly	52,290	88,494	90,426	41,832	41,832	41,832	47,082	-	403,788
350	IT Set-up Fees	8,000	12,000	12,000	8,000	8,000	8,000	8,000	-	64,000
591	State Administrative Fee (1.25%)	111,817	189,235	193,366	89,453	89,453	89,453	100,680	-	863,457
320	Affiliation Fee - Inc. (1/2 of 1%)	44,727	75,694	77,347	35,781	35,781	35,781	40,272	-	345,383
330	Affiliation Fee - Professional Development (1/2 of 1%)	44,727	75,694	77,347	35,781	35,781	35,781	40,272	-	345,383
330	Affiliation Fee - Battle of the Books	-	-	-	-	-	-	-	-	-
	<b>Total Purchased Services</b>	<b>1,038,245</b>	<b>1,762,037</b>	<b>1,769,460</b>	<b>866,138</b>	<b>791,558</b>	<b>865,178</b>	<b>970,201</b>	<b>580</b>	<b>8,063,396</b>

	<b>Other Operations</b>										
533	Phone and Communications (with E-rate discount)	8,000	15,000	15,000	8,000	8,000	8,000	8,000	-	70,000	
535	Internet	9,000	21,000	21,000	9,000	9,000	9,000	9,000	-	87,000	
534	Cell Phones	-	-	-	-	4,800	2,400	2,100	-	9,300	
531	Postage	1,250	3,000	3,000	1,250	1,250	1,500	1,000	-	12,250	
535	Website	4,000	8,000	8,000	4,000	4,000	4,000	4,000	-	36,000	
443	Copier / Printing	40,000	80,000	80,000	40,000	40,000	40,000	40,000	-	360,000	
651	Infinite Campus	4,990	9,214	9,306	4,492	4,492	4,492	4,742	-	41,728	
	<b>Total Other Operations</b>	<b>67,240</b>	<b>136,214</b>	<b>136,306</b>	<b>66,742</b>	<b>71,542</b>	<b>69,392</b>	<b>68,842</b>	<b>-</b>	<b>616,278</b>	
	<b>Insurances</b>										
521	Property Insurance	13,700	23,186	23,692	10,960	10,960	12,300	13,200	-	108,000	
522	Liability Insurance	9,363	15,845	16,191	7,490	7,490	7,490	8,430	-	72,300	
523	Other Insurances	18,389	31,121	31,800	14,711	14,711	16,557	16,557	-	142,000	
	<b>Total Insurances</b>	<b>41,452</b>	<b>70,152</b>	<b>71,684</b>	<b>33,162</b>	<b>33,162</b>	<b>34,501</b>	<b>38,188</b>	<b>-</b>	<b>322,300</b>	
	<b>Other</b>										
570	NSLP - Lunch (Breakfast for NLV & Losee)	494,317	153,825	843,153	189,561	105,012	51,310	99,034	6,000	1,942,212	
540	Advertising / Marketing	-	-	-	-	-	-	-	-	-	
340	Background and Fingerprinting	600	1,200	1,200	600	600	600	600	-	5,400	
810	Dues and Fees	10,000	15,000	15,000	10,000	10,000	10,000	10,000	5,000	85,000	
580	Travel Reimbursement	5,000	10,000	10,000	5,000	5,000	5,000	5,000	10,000	55,000	
900	Other Purchases	1,000	4,000	4,000	2,000	2,000	2,000	2,000	-	17,000	
	<b>Total Other</b>	<b>510,917</b>	<b>184,025</b>	<b>873,353</b>	<b>207,161</b>	<b>122,612</b>	<b>68,910</b>	<b>116,634</b>	<b>21,000</b>	<b>2,104,612</b>	
	<b>Facilities</b>										
622	Public Utilities	99,000	198,000	216,000	69,000	72,000	90,000	75,000	-	819,000	
621	Natural Gas	-	-	-	-	-	-	-	-	-	
411	Water / Sewer	41,250	82,500	90,000	28,750	30,000	37,500	31,250	-	341,250	
421	Garbage / Disposal	24,750	49,500	54,000	17,250	18,000	22,500	18,750	-	204,750	
490	Fire and Security alarms	8,000	20,000	20,000	8,000	8,000	8,000	8,000	-	80,000	
422	Contracted Janitorial +7 month of cleaning for COVID	104,508	345,976	320,895	116,345	119,668	116,090	149,042	-	1,272,524	
610	Custodial Supplies	49,800	84,280	86,120	39,840	39,840	39,840	44,840	-	384,560	
430/431	Facility Maintenance / Repairs / Capital Outlay	52,000	85,500	74,500	34,000	32,500	25,000	25,000	-	328,500	
420	Lawn Care	10,000	17,000	14,000	10,000	8,050	10,800	8,400	-	78,250	
431	AC Maintenance & Repair	16,000	30,000	26,000	16,000	14,000	10,000	10,000	-	122,000	
	<b>Total Facilities</b>	<b>405,308</b>	<b>912,756</b>	<b>901,515</b>	<b>339,185</b>	<b>342,058</b>	<b>359,730</b>	<b>370,282</b>	<b>-</b>	<b>3,630,834</b>	
	<b>Total Expenses Before Bldg</b>	<b>8,050,055</b>	<b>13,447,422</b>	<b>14,180,837</b>	<b>6,720,440</b>	<b>6,289,147</b>	<b>6,298,108</b>	<b>6,814,660</b>	<b>208,544</b>	<b>62,009,214</b>	
	<b>Scheduled Lease Payment</b>	540,567	-	-	-	-	877,500	1,233,750	-	2,651,817	
	<b>Scheduled Bond Payment 2015</b>	838,500	1,976,500	-	-	-	-	-	-	2,815,000	
	<b>Scheduled Bond Payment 2018/2019</b>	-	-	2,353,500	804,500	855,000	-	-	-	4,013,000	
	<b>Assessments</b>	-	-	-	-	-	27,000	-	-	27,000	
	<b>Surplus (Revenues-Total Expenses-Lease-Bond)</b>	<b>164,144</b>	<b>116,267</b>	<b>53,984</b>	<b>59,213</b>	<b>262,829</b>	<b>40,900</b>	<b>202,445</b>	<b>(207,964)</b>	<b>691,818</b>	
		1.7%	0.7%	0.3%	0.8%	3.5%	0.6%	2.5%		1.0%	

20-21 Final Revised Budget

NLV

Sky Pointe

Losee

Stephanie

Lone Mtn

Skye Canyon

Alliante

System Wide

Somerset

# SOMERSET ACADEMY OF LAS VEGAS

## Supporting Document

Meeting Date: November 18, 2020  
Agenda Item: 4b3 – Approval of the 2019/2020 School Year Financial Audit  
Number of Enclosures: 1

### **SUBJECT: 2019/2020 School Year Financial Audit**

Action  
 Appointments  
 Approval  
 Consent Agenda  
 Information  
 Public Hearing  
 Regular Adoption

Presenter (s): Board

Recommendation:

Proposed wording for motion/action:

**Consent**

Fiscal Impact: N/A

Estimated Length of time for consideration (in minutes): 0 Minutes

Background: Review and approval of the 2019/2020 school year financial audit, which must be submitted to the State by December 1<sup>st</sup>.

Submitted By: Staff



Somerset Academy of Las Vegas

Basic Financial Statements  
As of and For the Year Ended June 30, 2020

# Somerset Academy of Las Vegas

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Basic Financial Statements  
As of and For the Year Ended June 30, 2020

# Somerset Academy of Las Vegas

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# Somerset Academy of Las Vegas

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## Independent Auditor's Report

Board of Directors  
Somerset Academy of Las Vegas  
Las Vegas, Nevada

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of Somerset Academy of Las Vegas (the School) as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the School's basic financial statements as listed in the table of contents.

#### ***Management's Responsibility for the Financial Statements***

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

#### ***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in ***Government Auditing Standards***, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the School's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.



## ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the School, as of June 30, 2020, and the respective changes in financial position and the respective budgetary comparison for the General Fund for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

## ***Emphasis of Matter***

As more fully described in Note 10 to the financial statements, the School discusses the impact of the novel coronavirus (COVID-19), which has been declared a global pandemic by the World Health Organization in March 2020. Our opinion is not modified with respect to this matter.

As more fully described in Note 10 to the financial statements, on March 27, 2020, President Trump signed into law the Coronavirus Aid, Relief, and Economic Security (CARES) Act to provide certain relief as a result of the COVID-19 outbreak. The School discusses the impact of the CARES Act on its financial position, results of operations, and cash flows. Our opinion is not modified with respect to this matter.

## ***Other Matters***

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that management's discussion and analysis on pages 4 through 9 and the Schedule of the School's Proportionate Share of the Net Pension Liability and Schedule of the School's Contributions on pages 40 through 41 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Other Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the School's basic financial statements. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) and the schedule of activities by location are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and

reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The Schedule of Activities by Location has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by **Government Auditing Standards**

In accordance with **Government Auditing Standards**, we have also issued our report dated October 2, 2020 on our consideration of the School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with **Government Auditing Standards** in considering the School's internal control over financial reporting and compliance.

*BDO USA, LLP*

October 2, 2020

# Somerset Academy of Las Vegas

## Management's Discussion and Analysis

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This section of the annual financial report for Somerset Academy of Las Vegas (the School) provides an overview of the School's financial activities as of and for the fiscal year ended June 30, 2020. It should be read in conjunction with the financial statements, which immediately follow this section.

### Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the School's annual report. This report has three components: 1) management's discussion and analysis (this section), 2) the basic financial statements, and 3) required supplementary information. The basic financial statements include two types of statements presenting different views of the School:

### School-Wide Financial Statements

The School-Wide financial statements are designed to provide readers with a broad overview of the School's finances, in a manner similar to a private-sector business, using the accrual basis of accounting.

The Statement of Net Position presents information on all of the School's assets, deferred outflows of resources, liabilities and deferred inflows of resources. The difference is reported as net position over time increases or decreases in net position may serve as an indicator of whether the financial position of the School is improving or deteriorating.

The Statement of Activities presents information on how the School's net position changed during the fiscal year. All changes in net position are reported when the underlying event occurs without regard to the timing of related cash flows. Accordingly, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

### Fund Financial Statements

A "fund" is a collection of related accounts grouped to maintain control over resources that have been segregated for specific activities, projects, or objectives. The School, like other state and local governments, uses fund accounting to ensure and report compliance with finance related legal requirements.

All funds of the School are governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the school-wide financial statements. Governmental fund financial statements, however, focus on near-term inflows and outflows of spendable resources, as well as on the balances of spendable resources which are available at the end of the fiscal year. They are reported using the modified accrual basis of accounting. Such information may be used to evaluate a government's requirements for near-term financing.

The Board of the School adopts an annual appropriated budget for its general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with the School's budget.

Somerset Academy of Las Vegas  
Management's Discussion and Analysis

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School-Wide Financial Analysis

The Statement of Net Position provides the perspective of the School as a whole. The table below provides a summary of the School's net position as of June 30:

	2020	2019
<b>Assets</b>		
Current assets	\$ 36,003,039	\$ 28,310,076
Capital assets, net	91,705,788	93,989,517
<b>Total Assets</b>	<b>127,708,827</b>	<b>122,299,593</b>
<b>Deferred Outflows of Resources</b>	<b>27,924,307</b>	<b>23,181,114</b>
<b>Liabilities:</b>		
Current liabilities	7,149,324	6,566,881
Long-term liabilities	152,627,447	145,969,646
<b>Total Liabilities</b>	<b>159,776,771</b>	<b>152,536,527</b>
<b>Deferred Inflows of Resources</b>	<b>3,940,928</b>	<b>2,102,898</b>
<b>Net Position:</b>		
Net investment in capital assets	(5,899,843)	(12,068,877)
Restricted	2,797,862	9,163,040
Unrestricted	(4,982,584)	(6,252,881)
<b>Total Net Deficit</b>	<b>\$ (8,084,565)</b>	<b>\$ (9,158,718)</b>

The unrestricted net position(deficit) of governmental activities represents the accumulated results of life-to-date operations. The results of the current-year operations for the School as a whole are reported in the Statement of Activities, which shows changes in net position(deficit). The total net deficit remained relatively stable and continues to be a deficit due to the recording of the net pension liability as required by GASB Statement No. 68. The restricted net position increased due to bond reserves required by the bonds. Net investment in capital assets totaled a deficit of \$5,899,843. This compares the original cost, less depreciation of the School's capital assets, to long-term debt used to finance the acquisition of the assets.

Somerset Academy of Las Vegas  
Management's Discussion and Analysis

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The results of this year's operations for the School as a whole are reported in the summarized Statements of Activities (below) which shows the changes in net position for the fiscal years ended June 30:

	2020	2019
<b>Revenues:</b>		
Operating grants	\$ 4,015,449	\$ 2,416,126
Student generated funds	2,412,658	3,006,267
<b>General revenue:</b>		
State unrestricted	68,891,528	61,856,353
Interest Income	275,318	340,554
Other	532,772	207,844
<b>Total Revenues</b>	<b>76,127,725</b>	<b>67,827,144</b>
<b>Expenses:</b>		
Instruction	43,480,792	34,233,825
Support services	22,906,636	25,271,400
Interest expense	5,175,002	4,442,451
Bond issuance cost	-	565,850
Depreciation	3,491,142	3,048,600
<b>Total Expenses</b>	<b>75,053,572</b>	<b>67,562,126</b>
Change in Net Position (Deficit)	1,074,153	265,018
Net Deficit, beginning of year	(9,158,718)	(9,423,736)
<b>Net Deficit, end of year</b>	<b>\$ (8,084,565)</b>	<b>\$ (9,158,718)</b>

A reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities appears on page 16.

As reported in the statement of activities, the cost of all governmental activities this year was \$75,053,572. Increase over prior year was due to continued grade level expansion at two locations added in the prior year with an increase in enrollment of approximately 500 students. Certain activities were partially funded by other governments with grants and the majority of the costs were funded with State funding which increased by approximately \$6,500,000. The School experienced an increase in net position of \$1,074,153.

# Somerset Academy of Las Vegas

## Management's Discussion and Analysis

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### The School's Funds

As noted earlier, the School uses funds to help it control and manage money for particular purposes. Looking at funds helps the reader consider whether the School is being held accountable for the resources taxpayers and others provide to it and may give more insight into the School's overall financial health.

As the School completed this year, the Governmental Funds reported a combined fund balance of \$31,808,521, an increase of \$7,316,715 from the prior year. The General Fund fund balance increased \$6,846,163 due to budgeting at 95% of expected revenue. The fund balance of the Student Activities Fund increased \$470,552 reflecting results of yearly operations that fluctuates year to year.

### Capital Assets

Pursuant to the Nevada Department of Education, the capitalization threshold for assets purchased by the School is established at a value of \$5,000. At this time, the School has capital assets net of accumulated depreciation of \$91,705,788 consisting of buildings, building improvements, land, land improvements, and furniture, equipment and other. This amount represents a net decrease (including additions, deductions, and depreciation) of approximately \$2,280,000 due to normal depreciation. We present more detailed information about our capital assets in the notes to the financial statements.

### Long-Term Obligations

At the end of this year, the School had \$105,436,925 in long-term obligations, a net decrease of \$2,191,564 resulting from principal payments on the schools bonds and entering into a capital lease in December, 2019. We present more detailed information about our long-term obligations in the notes to the financial statements.

### General Fund Budget Analysis and Highlights

The Board of Directors of Somerset Academy of Las Vegas adopted an annual budget for the School. Prior to the start of the school year, the School will create an initial budget based on estimated economic funding factors and projected enrollment. As these economic and enrollment factors become known subsequent to the school year beginning, a final revised budget is prepared and approved by the School's Board of Directors. A budgetary comparison statement has been provided for the General Fund to demonstrate compliance with the School's budget.

Actual revenues were above the final budget due to approximately \$5,000,000 in State funds received over budget as well as federal revenue of \$1,335,000 and other revenue of \$808,000. This was due to increased enrollment over the budgeted enrollment. The actual expenditures were less than the final budget by approximately \$396,000.

The original budget and final amended budget for revenues increased approximately \$2,065,000 due to additional State funding received from the increased enrollment. The original budget and final amended budget for expenditures increased approximately \$2,090,000 due to increased enrollment.

# Somerset Academy of Las Vegas

## Management's Discussion and Analysis

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### Economic Factors and Next Year's Budget

The Administration and Board of Education consider many factors and make assumptions based on the best available information when setting the School's operating budget. Since such a significant portion of the School's revenue is dependent on State funding and the health of the State's School Fund, the actual revenue received depends on the State's ability to collect revenues to fund its committed appropriation to the school districts. It doesn't appear that the revenue system in place can keep pace with spending pressures school districts statewide from increases in retirement contributions, employee health insurance, general pay raises, and energy costs. The Board and Administration when setting the budget and maintaining a sufficient fund balance which will allow us to address this ever changing economic situation.

Another important factor affecting the School's budget is our student count. State funding revenue is determined by multiplying the blended student count by the State allowance per pupil. Based on preliminary counts for the 2020-2021 fiscal year, we are estimating enrollment to increase over the prior year.

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus originating in Wuhan, China (the "COVID-19 Outbreak") and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally.

The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the School's financial condition, liquidity, and future results of operations. Management is actively monitoring the impact of the global situation on its financial condition, liquidity, operations, suppliers, industry, and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the School is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition, or liquidity for fiscal year 2021.

As a result, it is critical that the School maintain an adequate fund balance in order to be able to react to these ever changing conditions and to provide for the fair and equitable treatment of both our students and employees.

On March 27, 2020, President Trump signed into law the "Coronavirus Aid, Relief, and Economic Security (CARES) Act." The CARES Act, among other things, includes provisions appropriating funds from programs of the United States Department of the Treasury and Department of Education to be used to make payments for specified uses to states and certain local governments.

It also appropriated funds for the SBA Paycheck Protection Program loans (PPP) that are forgivable in certain situations to promote continued employment, as well as Economic Injury Disaster Loans (EIDL) to provide liquidity to small businesses harmed by COVID-19. The School did not receive funding from the PPP or EIDL programs.

The School continues to examine the impact that the CARES Act may have on its operations. During the 2020-2021 fiscal year the School has received additional Federal funding awards under CARES Act and Federal Funds through the State under AB3 in the amount of \$799,479 and \$463,205, respectively.

Somerset Academy of Las Vegas  
Management's Discussion and Analysis

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Requests for Information

This financial report is intended to provide a general overview of the finances of the School. Requests for additional information can be obtained from the Chief Financial Officer of Academica Nevada, LLC, 6630 Surrey St. Las Vegas, NV 89119.



## Basic Financial Statements

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School-Wide

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Somerset Academy of Las Vegas  
School-Wide Financial Statements  
Statement of Net Position

<i>June 30, 2020</i>	Governmental Activities
Assets	
Current Assets:	
Cash	\$ 23,406,296
Restricted cash	10,629,156
Accounts receivable, net	1,757,321
Other assets	210,266
<b>Total Current Assets</b>	<b>36,003,039</b>
Non-Current Assets	
Capital assets not depreciated - land and improvements	16,874,661
Capital assets being depreciated, net of accumulated depreciation	74,831,127
<b>Total Assets</b>	<b>\$ 127,708,827</b>
<b>Deferred Outflows of Resources - Pension Related</b>	<b>\$ 27,924,307</b>
Liabilities, Deferred Inflows of Resources and Net Position	
Current Liabilities:	
Accounts payable and accrued expenses	\$ 4,194,518
Current portion of bonds payable	1,835,000
Current portion of capital leases	1,119,806
<b>Total Current Liabilities</b>	<b>7,149,324</b>
Non-Current Liabilities:	
Bonds payable and bond premium	100,887,474
Capital leases	1,594,645
Net pension liability	50,145,328
<b>Total Non-Current Liabilities</b>	<b>152,627,447</b>
<b>Total Liabilities</b>	<b>\$ 159,776,771</b>
<b>Deferred Inflows of Resources - Pension Related</b>	<b>\$ 3,940,928</b>
Net Position (Deficit):	
Net investment in capital assets	(5,899,843)
Restricted for capital improvements	1,042,548
Restricted for national school lunch	374,217
Restricted for student activities	1,381,097
Unrestricted	(4,982,584)
<b>Total Net Position (Deficit)</b>	<b>\$ (8,084,565)</b>

*See accompanying independent auditor's report and notes to financial statements.*

Somerset Academy of Las Vegas  
School-Wide Financial Statements  
Statement of Activities

	Program Revenues			Net (Expense) Revenue and Changes in Net Position
	Expenses	Operating Grants	Charges for Services	Total
<i>Year Ended June 30, 2020</i>				
Functions/Programs Governmental activities:				
Instruction (includes \$5,143,276 related to net pension liability)	\$ 43,480,792	\$ 4,015,449	\$ -	\$ (39,465,343)
Support services (includes \$1,007,120 related to net pension liability)	22,906,636	-	2,412,658	(20,493,978)
Depreciation	3,491,142	-	-	(3,491,142)
Interest expense	5,175,002	-	-	(5,175,002)
<b>Total Governmental Activities</b>	<b>\$ 75,053,572</b>	<b>\$ 4,015,449</b>	<b>\$ 2,412,658</b>	<b>(68,625,465)</b>
General Revenues:				
State unrestricted revenues				68,891,528
Other revenues				808,090
<b>Total General Revenues</b>				<b>69,699,618</b>
<b>Change in Net Position (Deficit)</b>				<b>1,074,153</b>
<b>Net Position (Deficit), Beginning of Year</b>				<b>(9,158,718)</b>
<b>Net Position (Deficit), End of Year</b>			<b>\$</b>	<b>(8,084,565)</b>

*See accompanying independent auditor's report and notes to financial statements.*

Somerset Academy of Las Vegas  
Governmental Funds  
Balance Sheet

<i>June 30, 2020</i>	General	Student Activities	Total Governmental Funds
Assets			
Current Assets:			
Cash	\$ 23,406,296	\$ -	\$ 23,406,296
Restricted cash	9,248,059	1,381,097	10,629,156
Accounts receivable, net	1,710,247	47,074	1,757,321
Other assets	210,266	-	210,266
<b>Total Assets</b>	<b>\$ 34,574,868</b>	<b>\$ 1,428,171</b>	<b>\$ 36,003,039</b>
Liabilities and Fund Balances			
Liabilities:			
Accounts payable and accrued expenses	\$ 4,106,922	\$ 87,596	\$ 4,194,518
Fund Balances:			
Restricted for capital investments	7,831,294	-	7,831,294
Restricted for national school lunch	374,217	-	374,217
Restricted for student activities	-	1,340,575	1,340,575
Unassigned	22,262,435	-	22,262,435
<b>Total Fund Balances</b>	<b>30,467,946</b>	<b>1,340,575</b>	<b>31,808,521</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 34,574,868</b>	<b>\$ 1,428,171</b>	<b>\$ 36,003,039</b>

*See accompanying independent auditor's report and notes to financial statements.*

## Somerset Academy of Las Vegas

### Reconciliation of Fund Balance of Governmental Funds to Net Position of Governmental Activities on the Statement of Net Position

*Year Ended June 30, 2020*

Total Fund Balances – Total Governmental Funds (Page 13)	\$	31,808,521
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Amount reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. The net capital assets consist of:

Capital assets, at cost	\$	106,121,740
Accumulated depreciation		(14,415,952)
		91,705,788

Deferred outflows and deferred inflows of resources related to pensions are applicable to future periods and therefore are not reported in the governmental funds.

Deferred outflows of pension plan changes	27,924,280	
Deferred inflows of pension plan changes	(3,940,901)	23,983,379

Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds. These consist of:

Bonds payable and bond premium	(102,722,474)	
Capital leases	(2,714,451)	
Net pension liability	(50,145,328)	(155,582,253)

Net Position (Deficit) of Governmental Activities (Page 11)	\$	(8,084,565)
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*See accompanying independent auditor's report and notes to financial statements.*

Somerset Academy of Las Vegas  
Governmental Funds

Statement of Revenues, Expenditures, and Changes in Fund Balances

<i>Year Ended June 30, 2020</i>	General	Student Activities	Total Governmental Funds
<b>Revenues</b>			
State sources	\$ 70,503,345	\$ -	\$ 70,503,345
Federal sources	2,403,632	-	2,403,632
Other Sources	808,090	2,412,658	3,220,748
<b>Total Revenues</b>	<b>73,715,067</b>	<b>2,412,658</b>	<b>76,127,725</b>
<b>Expenditures</b>			
<b>Instruction</b>			
Salaries	25,745,321	-	25,745,321
Supplies	2,212,810	-	2,212,810
Benefits	8,815,559	-	8,815,559
Purchased services	1,456,070	-	1,456,070
Other	107,935	-	107,935
<b>Total instruction expenditures</b>	<b>38,337,695</b>	<b>-</b>	<b>38,337,695</b>
<b>Support services</b>			
Operations	6,053,941	-	6,053,941
Salaries	5,041,268	-	5,041,268
Purchased services	5,763,492	-	5,763,492
Benefits	1,943,611	-	1,943,611
Student activities	-	1,830,425	1,830,425
Other	1,012,400	-	1,012,400
Supplies	254,200	-	254,200
<b>Total support services expenditures</b>	<b>20,068,912</b>	<b>1,830,425</b>	<b>21,899,337</b>
Capital outlay	1,207,412	-	1,207,412
<b>Debt Service</b>			
Principal	2,858,940	-	2,858,940
Interest	5,175,002	-	5,175,002
<b>Total Expenditures</b>	<b>67,647,961</b>	<b>1,830,425</b>	<b>69,478,386</b>
Excess (deficiency) of revenues over expenditures	6,067,106	582,233	6,649,339
<b>Other financing sources (uses):</b>			
Capital lease	667,376	-	667,376
Transfer in	111,681	-	111,681
Transfer out	-	(111,681)	(111,681)
<b>Total Other Financing Sources (Uses)</b>	<b>779,057</b>	<b>(111,681)</b>	<b>667,376</b>
Changes in Fund Balances	6,846,163	470,552	7,316,715
Fund balances, beginning of year	23,621,783	870,023	24,491,806
<b>Fund balances, end of year</b>	<b>\$ 30,467,946</b>	<b>\$ 1,340,575</b>	<b>\$ 31,808,521</b>

*See accompanying independent auditor's report and notes to financial statements.*

## Somerset Academy of Las Vegas

### Reconciliation of Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to Statement of Activities

*Year Ended June 30, 2020*

Net Change in Fund Balances - Total Governmental Funds (Page 15)	\$	7,316,715
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Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful life as depreciation expense.

Capital outlay	\$	1,207,412
Depreciation expense		(3,491,142)

Net effect of capital assets activity		(2,283,730)
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Issuance of debt provides current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of bonds and capital leases is an expenditure in Governmental Funds, but the repayment reduces long-term liabilities in the Statement of Net Position. Also, governmental funds report the effect of premiums when debt is issued, whereas the amounts are amortized in the Statement of Activities.

Principal payments and bond premium amortization		2,858,940
Capital lease, bonds and bond premium		(667,376)
Net effect of debt activity		2,191,564

Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in Governmental Funds.

Pension expense		(6,150,396)
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Change in Net Position (Deficit) of Governmental Activities (Page 12)	\$	1,074,153
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*See accompanying independent auditor's report and notes to financial statements.*



Somerset Academy of Las Vegas  
 General Fund  
 Statement of Revenues, Expenditures and Changes in Fund Balance  
 Budget to Actual

Year Ended June 30, 2020	Original Budget	Final Budget	Actual	Variance Over(Under)
<b>Revenues</b>				
State	\$ 60,395,325	\$ 61,826,760	\$ 67,325,830	\$ 5,499,070
State special education	3,069,000	3,596,655	3,177,515	(419,140)
Federal	80,000	80,000	1,475,791	1,395,791
Federal special education	883,500	988,950	927,841	(61,109)
Other		-	808,090	808,090
<b>Total revenues</b>	<b>64,427,825</b>	<b>66,492,365</b>	<b>73,715,067</b>	<b>7,222,702</b>
<b>Expenditures</b>				
Instruction	32,673,585	36,806,983	38,337,695	1,530,712
Support services	23,776,236	21,798,941	20,068,912	(1,730,029)
Capital outlay	1,094,990	1,094,990	1,207,412	112,422
Debt service	8,408,814	8,342,814	8,033,942	(308,872)
<b>Total expenditures</b>	<b>65,953,625</b>	<b>68,043,728</b>	<b>67,647,961</b>	<b>(395,767)</b>
Excess (deficiency) of Revenues over Expenditures	(1,525,800)	(1,551,363)	6,067,106	7,618,469
<b>Other financing sources (uses):</b>				
Capital leases	667,376	667,376	667,376	-
Transfers in	-	-	111,681	111,681
<b>Change in Fund Balance</b>	<b>\$ (858,424)</b>	<b>\$ (883,987)</b>	<b>\$ 6,846,163</b>	<b>7,730,150</b>

*See accompanying independent auditor's report and notes to financial statements.*

# Somerset Academy of Las Vegas

## Notes to Basic Financial Statements

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### 1. Description of Business and Summary of Significant Accounting Policies

#### ***Description of Activity***

Somerset Academy of Las Vegas (the "School"), is a charter school established in 2011 under Nevada Revised Statute 386.500. The School's major operation is to offer an educational environment where Cultivating effective leaders, good character, and a desire to render service, learning is maximized through individual instruction, interdisciplinary projects and access to a full spectrum of technological resources for kindergarten through twelfth grade in Southern Nevada. For the fiscal year ended June 30, 2020, the School operated seven campuses.

The School receives funding from the state and government sources and must comply with the requirements of these funding sources. However, the School is not included in any other governmental reporting entity as defined in Governmental Accounting Standards Board (GASB) pronouncements.

The financial statements of the School have been prepared in conformity with accounting principles generally accepted in the United States of America, as applied to governmental units. GASB is the accepted standard-setting body for established governmental accounting and financial reporting principles.

#### ***Use of Estimates***

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses/expenditures during the reporting period. It is reasonably possible actual results could differ materially from those estimates and that a change in estimate may occur in the near term.

#### ***Basis of Presentation***

The School-wide financial statements report information on all of the nonfiduciary activities of the School. The effect of interfund activity has been removed from these statements. All the School's school-wide activities are considered governmental activities.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenue includes (a) charges to recipients who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Revenues not classified as program revenues are reported as general revenue.

# Somerset Academy of Las Vegas

## Notes to Basic Financial Statements

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### ***Budgets and Budgetary Accounting***

Budgets presented in the financial statements were prepared on the same basis as the accounting used to reflect actual results. The funds of the School are subject to state budgetary accounting controls and all budgets are adopted annually, prior to the beginning of the fiscal year. Periodic budget revisions to funds occur during the fiscal year as needed.

The budgetary data reflected in the financial statements is established by the School using the procedures outlined below:

Prior to March, the various management personnel review the operating budget for the fiscal year commencing the following July 1 and submit them to the Board of Directors.

This information is used to develop an initial budget and authorizing resolution for the General Fund. This includes the proposed expenditures and the means of financing them.

In April, the initial budget resolution is subjected to a public hearing before the Board and is adopted after this hearing and before April 15, as required by state law. The budget is amended and approved when needed with a Final Revised version due to the School's Authorizing Body in June prior to the commencing of the fiscal year beginning July 1.

Various administrators are authorized to transfer budgeted amounts within functions of any fund; however, any revisions that alter the total expenditures of any fund, which is the legal level of budgetary control, must be approved by the Board. The final budget reflects all revisions approved by the Board during the year. Unexpended appropriations lapse at year-end. The budget is integrated with the accounting system of the School and is used as a management control device during the year.

The budget to actual statement presented represents the original and final budget for the full fiscal year ended June 30, 2020.

### Fund Statements

### ***Measurement Focus and Basis of Accounting***

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenue is recognized as soon as it is both measurable and available. Revenue is considered to be available if it is collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the School considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Revenue not meeting this definition is classified as a deferred inflow of resources. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to the net pension liability are only recorded when due.

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

# Somerset Academy of Las Vegas

## Notes to Basic Financial Statements

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### Fund Classification

The financial activities of the School are organized on the basis of funds. The operation of each fund is accounted for with a separate set of self-balancing accounts that comprise its assets, deferred outflow of resources, liabilities, deferred inflow of resources, fund balance, revenues, and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

The following is a description of the Governmental Funds of the School.

- General Fund - used as the general operating fund of the School. It accounts for all financial resources except those required to be accounted for in another fund. The General Fund is considered a major fund for the School.
- Special Revenue Fund - used to account for the proceeds of specific revenue sources that are restricted to expenditures for specified purposes. The School operates one special revenue fund, the Student Activities Fund, and is considered a major fund. The main source of revenue is from student activities.

### **Cash**

Cash principally consists of demand deposits with financial institutions and highly liquid investments having maturities of three months or less when purchased. The Federal Deposit Insurance Corporation (FDIC) general deposit insurance rules provide \$250,000 of insurance per account. The School's cash balances may at times exceed federally insured limits. The School has never experienced any losses related to these balances. At June 30, 2020 the School's bank balances exceeded this limit by \$33,535,452.

### **Restricted Cash**

Restricted cash principally consists of demand deposits with financial institutions. Restricted cash is cash reserved for a specific purpose and therefore not available for immediate or general use. At June 30, 2020 the School's balance consisted of \$10,629,156 restricted for use as described by the School's Series 2015/2018/2019A, 2015/2018/2019B bonds, Student Activities Fund and the National School Lunch Program.

### **Receivables**

At times, the School has amounts receivable from various sources. As of June 30, 2020, the School had accounts receivable of \$1,757,321.

The School makes judgements about its ability to collect outstanding accounts receivable. If necessary, the School establishes an allowance if collection becomes doubtful, based primarily on the aging of the specific invoice. The School has recorded an allowance of \$2,466 against outstanding accounts receivable for the school year ending June 30, 2020.

# Somerset Academy of Las Vegas

## Notes to Basic Financial Statements

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### **Capital Assets**

Capital assets are stated at cost less accumulated depreciation. Donated capital assets are stated at their acquisition value as of the donation date. Depreciation is provided principally on the straight-line method over the estimated useful lives of the assets, which are generally 20 to 30 years for buildings and improvements and 3 to 15 years for furniture, equipment and other. It is the policy of the School to capitalize all capital assets costing more than \$5,000 with an estimated useful life of three or more years. This policy is also in line with the Nevada Department of Education mandated threshold for capitalization. Improvements are capitalized and depreciated over the remaining useful lives of related capital assets. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the assets life are not capitalized. Expenditures for property betterments and renewals are capitalized. Upon sale or other disposition of depreciable assets, cost and accumulated depreciation are removed from the accounts and any gain or loss is recorded upon disposal.

Management reviews the recoverability of its capital assets in accordance with the provisions of GASB Statement No. 42, **Accounting and Financial Reporting for Impairment of Capital Assets and Insurance Recoveries**. GASB Statement No. 42 requires recognition of impairment of long-lived assets in the event the asset's service utility has declined significantly and unexpectedly. Accordingly, management evaluates assets' utility annually or when an event occurs that may impair recoverability of the asset. No impairments were identified as of June 30, 2020.

### **Pension Plan**

For purpose of measuring the net pension liability, deferred outflows of resources, deferred inflows of resources and pension expense, information about the fiduciary net position of the Public Employees Retirement System of Nevada (PERS) and additions to/ deductions from PERS's fiduciary net position have been determined on the same basis as they are reported by PERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. On an annual basis the PERS unfunded liability is reevaluated and the changes are reflected in the Schools annual financial statements.

### **Deferred Outflows/Inflows of Resources**

**Deferred Outflows** - In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, **deferred outflows of resources**, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense) until then. The School has four items related to the pension which are changes in proportion and differences between employers contributions and proportionate share of contributions; differences between expected and actual experience; change in actuarial assumptions; and contributions subsequent to the measurement date that qualify for reporting in this category. These amounts are amortized in the plan year in which it applies.

# Somerset Academy of Las Vegas

## Notes to Basic Financial Statements

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**Deferred Inflows** - In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, **deferred inflows of resources**, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The School has one item that qualifies for reporting in this category. It is the future resources yet to be recognized in relation to the pension actuarial calculation. These future resources arise from differences in the estimates used by the actuary to calculate the pension liability and the actual results and the net difference between projected and actual earnings on pension plan investments. The amounts are amortized over a five-year period.

### **Revenue Sources**

**State funding** - The School receives funding from the State of Nevada as administered by the Nevada Department of Education based on the number of students enrolled in its schools. The State provides unrestricted funding for normal school operations.

**Federal grants** - The School has received federal grants, which are paid through the Nevada Department of Education. Funds are generally received on a reimbursement basis and, accordingly, revenues related to these federal grants are recognized when qualifying expenditures have been incurred and when all other grant requirements have been met.

Revenues from auxiliary services are recognized as services are provided. Other revenues are recognized as earned.

### **Income Taxes**

The School is exempt from taxation as a governmental entity pursuant to Internal Revenue Code Section 115. The School qualifies for public charity status by meeting the requirements of Internal Revenue Code Sections 509(1) and 170(b)(1)(A)(ii).

### **Long-term Obligations**

In the School-wide financial statements, long-term debt and other long-term obligations are reported as liabilities. Bonds payable are reported net of applicable premium or discount. Premiums and discounts on bonds issued are amortized over the life of the related bonds on a straight line basis, which approximates the effective interest rate method. Bond issuance costs are expensed in the year incurred.

In the fund financial statements, governmental fund types recognize the face amount of debt as other financing sources. Premiums and discounts are reported as other financing sources (uses) while issuance costs are reported as expenditures.

### **Compensated Absences**

The School allows licensed instructional staff ("Teachers") eleven days of paid time off ("PTO") per year. Teachers who return the following school year will be able to rollover all unused PTO up to a total of 30 days. In addition, Teachers who use five days or less of PTO during the previous year may cash out up to eleven days at 80% of the teachers daily rate of pay. No more than eleven days may be cashed out per year. Accrued compensated absences was approximately \$308,695 all current, and reported in accrued expenses of the General Fund.

# Somerset Academy of Las Vegas

## Notes to Basic Financial Statements

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### ***Net Position, Fund Balance and Flow Assumptions***

The difference between assets, deferred outflows of resources, liabilities and deferred inflows of resources is "net position" on the school-wide, and "fund balance" on governmental fund statements. Net position/Fund balance is classified in the following three categories:

***Net Investment in Capital Assets*** — Consists of capital assets, net of accumulated depreciation and reduced by outstanding balances for bonds, and other debt that are attributed to the acquisition, construction or improvements of those assets.

***Restricted Net Position/Restricted Fund Balance*** — Restricted net position/fund balance results when constraints placed on an asset's use are either externally imposed by creditors, grantors, and contributors, or imposed by law through constitutional provisions or enabling legislation.

***Unrestricted Net Position (Deficit)/Unassigned Fund Balance*** — Unrestricted net position (deficit)/unassigned fund balance consists of net position/fund balance that does not meet the definition of the two preceding categories.

When an expense/expenditure is incurred for purposes for which both restricted and unrestricted net position, and fund balance are available, the School's policy is to first apply restricted resources. When an expenditure is incurred for purposes which amounts in any of the unrestricted fund balance classifications could be used, it is the School's policy to spend funds in this order: committed, assigned, and unassigned.

### ***Contributions***

All contributions received are recognized as revenue when received. Contributions received are recorded as restricted support and are for the sole use of the school location they were generated from. Contributions are typically recorded in the Student Activities Fund.

### ***Reclassifications***

Certain amounts reported in prior-period financial statements have been reclassified to conform to the current period presentation.

### ***Recent Accounting Pronouncements***

The GASB has recently issued the following statements that are applicable to the School, which the School is assessing the impact of the implementation, if any, on its financial statements as of June 30, 2020:

Statement No. 84, Fiduciary Activities, establishes criteria for reporting fiduciary activities that focuses on whether the government controls the assets and the fiduciary relationship with the beneficiaries. The Statement describes four fiduciary funds: 1. Pension and OPEB trust funds; 2. Investment trust funds; 3. Private-purpose trust funds; and 4. Custodial funds. Custodial funds replace the term agency funds for activities that are not held in trust. For activities for which a trust agreement exists, an investment trust fund or private purpose trust fund will be used. Pension funds not held in trust would be classified as custodial funds. This Statement is effective for reporting periods beginning after December 15, 2019 which will be the School's fiscal year ending June 30, 2021. Management is still evaluating the impact of this Statement.

# Somerset Academy of Las Vegas

## Notes to Basic Financial Statements

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Statement No. 87, Leases, requires that a government recognize certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. This Statement establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. This Statement enhances the consistency and relevance of a governments' leasing activities by requiring a lessee to recognize a lease liability and an intangible right-to-use lease asset, and a lessor to recognize a lease receivable and a deferred inflow of resources. This Statement also will enhance the decision-usefulness of the information provided to financial statement users by required notes to financial statements related to the timing, significance, and purpose of a government's leasing arrangements. The School is required to implement this Statement for fiscal year ending June 30, 2022, and Management is still evaluating the impact of this Statement.

Statement No. 89, Accounting for Interest Cost Incurred Before the End of a Construction Period establishes accounting requirements for interest cost incurred before the end of a construction period. This Statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset reported in a business-type activity or enterprise fund. This Statement also reiterates that in financial statements prepared using the current financial resources measurement focus, interest cost incurred before the end of a construction period should be recognized as an expenditure on a basis consistent with governmental fund accounting principles. The School is required to implement this Statement for fiscal years beginning after June 15, 2021 which will be the School's fiscal year ending June 30, 2022. This will not impact the School as they are not an enterprise fund.

Statement No. 91, Conduit Debt Obligations will provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. A conduit debt obligation is defined as a debt instrument having all of the following characteristics (a) there are at least three parties involved: (1) an issuer, (2) a third-party obligor, and (3) a debt holder or a debt trustee, (b) the issuer and the third-party obligor are not within the same financial reporting entity, (c) the debt obligation is not a parity bond of the issuer, nor is it cross-collateralized with other debt of the issuer, (d) the third-party obligor or its agent, not the issuer, ultimately receives the proceeds from the debt issuance and (e) the third-party obligor, not the issuer, is primarily obligated for the payment of all amounts associated with the debt obligation (debt service payments). All conduit debt obligations involve the issuer making a limited commitment. An issuer should not recognize a conduit debt obligation as a liability. However, an issuer should recognize a liability associated with an additional commitment or a voluntary commitment to support debt service if certain recognition criteria are met. This Statement also addresses arrangements often characterized as leases that are associated with conduit debt obligations. This Statement requires issuers to disclose general information about their conduit debt obligations. This Statement is effective for reporting periods beginning after December 15, 2021 which will be the School's fiscal year ending June 30, 2023. Management is still evaluating the impact of this Statement.



# Somerset Academy of Las Vegas

## Notes to Basic Financial Statements

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GASB Statement No. 94, Public-private and Public-public partnerships and availability payment arrangements will improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). A PPP is an arrangement in which a government contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. Some PPPs meet the definition of a service concession arrangement (SCA), which is a PPP in which (1) The operator collects and is compensated by fees from third parties; (2) the transferor determines or has the ability to modify or approve which services the operator is required to provide, to whom the operator is required to provide the services, and the prices or rates that can be charged for the services; and (3) the transferor is entitled to significant residual interest in the service utility of the underlying PPP asset at the end of the arrangement. This statement also provides guidance for accounting and financial reporting for availability payment arrangements (APAs). An APA is an arrangement in which a government compensates an operator for services that may include designing, constructing, financing, maintaining, or operating an underlying nonfinancial asset for a period of time in an exchange or exchange-like transaction. This Statement is effective for reporting periods beginning after June 15, 2022 which will be the School's fiscal year ending June 30, 2023. Management is still evaluating the impact of this Statement.

GASB Statement No. 96, Subscription-Based information Technology Arrangements provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). A SBITA is defined as a contract that conveys control of the right to use another party's (a SBITA vendor's) information technology (IT) software, alone or in combination with tangible capital assets (the underlying IT assets), as specified in the contract for a period of time in an exchange or exchange-like transaction. A government generally should recognize a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability. Activities associated with a SBITA, other than making subscription payments, should be grouped into the following three stages, and their costs should be accounted for accordingly: (1) Preliminary Project Stage, including activities such as evaluating alternatives, determining needed technology, and selecting a SBITA vendor. Outlays in this stage should be expensed as incurred; (2) Initial Implementation Stage, including all ancillary charges necessary to place the subscription asset into service. Outlays in this stage generally should be capitalized as an addition to the subscription asset; (3) Operation and Additional Implementation Stage, including activities such as subsequent implementation activities, maintenance, and other activities for a government's ongoing operations related to a SBITA. Outlays in this stage should be expensed as incurred unless they meet specific capitalization criteria. If a SBITA contract contains multiple components, a government should account for each component as a separate SBITA or nonsubscription component and allocate the contract price to the different components. This Statement provides an exception for short-term SBITAs, those having a maximum possible term of 12 months (or less), including any options to extend, regardless of their probability of being exercised. These SBITAs should be recognized as outflows of resources. This Statement requires a government to disclose descriptive information about its SBITAs other than short-term SBITAs, such as the amount of the subscription asset, accumulated amortization, other payments not included in the measurement of a subscription liability, principal and interest requirements for the subscription liability, and other essential information. This Statement is effective for reporting periods beginning after June 15, 2022 which will be the School's fiscal year ending June 30, 2023. Management is still evaluating the impact of this Statement.

# Somerset Academy of Las Vegas

## Notes to Basic Financial Statements

GASB Statement No. 97, Certain component unit criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans. This Statement (1) requires that a Section 457 plan be classified as either a pension plan or an other employee benefit plan depending on whether the plan meets the definition of a pension plan and (2) clarifies that Statement 84, as amended, should be applied to all arrangements organized under IRC Section 457 to determine whether those arrangements should be reported as fiduciary activities. This Statement supersedes the remaining provisions of Statement No. 32, **Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans**, as amended, regarding investment valuation requirements for Section 457 plans. As a result, investments of **all** Section 457 plans should be measured as of the end of the plan's reporting period in all circumstances. This Statement is effective for reporting periods beginning after December 15, 2021 which will be the School's fiscal year ending June 30, 2023. The School participates in a State Pension Plan and Management has determined there is no impact of this Statement.

### 2. Capital Assets

Capital assets consist of the following as of June 30, 2020:

	July 1, 2019	Additions	Deletions	June 30, 2020
Governmental Activities:				
Capital assets not depreciated:				
Construction in process	\$ 169,195	\$ 112,422	\$ -	\$ 281,617
Land and improvements	16,593,044	-	-	16,593,044
<b>Total capital assets not depreciated</b>	<b>16,762,239</b>	<b>112,422</b>	<b>-</b>	<b>16,874,661</b>
Capital assets being depreciated:				
Buildings and improvements	78,454,846	427,616	-	78,882,462
Furniture, equipment and other	9,697,242	667,375	-	10,364,617
<b>Total capital assets being depreciated</b>	<b>88,152,088</b>	<b>1,094,991</b>	<b>-</b>	<b>89,247,079</b>
Less accumulated depreciation for:				
Buildings and improvements	(4,656,216)	(2,025,983)	-	(6,682,199)
Furniture, equipment and other	(6,268,594)	(1,465,159)	-	(7,733,753)
<b>Total accumulated depreciation</b>	<b>(10,924,810)</b>	<b>(3,491,142)</b>	<b>-</b>	<b>(14,415,952)</b>
<b>Total capital assets being depreciated, net</b>	<b>77,227,278</b>	<b>(2,396,151)</b>	<b>-</b>	<b>74,831,127</b>
<b>Net Capital Assets</b>	<b>\$ 93,989,517</b>	<b>\$ (2,283,729)</b>	<b>\$ -</b>	<b>\$ 91,705,788</b>

# Somerset Academy of Las Vegas

## Notes to Basic Financial Statements

Depreciation for year ended June 30, 2020 was \$3,491,142. The School determined it was impractical to allocate depreciation to the various functions as the assets serve multiple functions.

### 3. Long-Term Obligations

Long-term obligations consist of the following as of June 30, 2020:

	Balance July 1, 2019	Additions	Payments/ Deductions	Balance, June 30, 2020	Due Within One Year
Revenue Bonds, Series 2015AB	\$ 41,075,000	\$ -	\$ 795,000	\$ 40,280,000	\$ 830,000
Revenue Bonds, Series 2018AB	49,035,000	-	755,000	48,280,000	790,000
Revenue Bonds, Series 2019AB	13,335,000	-	-	13,335,000	215,000
Bond premium	856,926	-	29,452	827,474	-
	104,301,926	-	1,579,452	102,722,474	1,835,000
Capital leases	3,326,563	667,376	1,279,488	2,714,451	1,119,806
	\$ 107,628,489	\$ 667,376	\$ 2,858,940	\$ 105,436,925	\$ 2,954,806

In April 2015, the School obtained financing of \$43,080,000 through the issuance of Series 2015A and 2015B bonds (the "Bonds"). These Bonds were sold at a premium of \$148,416 and have interest rates of 4.0% to 5.125%, which are collateralized with pledged gross revenues. The proceeds of the Bonds were used to: (i) purchase the land and building of the Sky Pointe campus, along with financing the last phase of construction; (ii) purchase the land and building of the North Las Vegas I campus; (iii) pay the cost of issuing the 2015A and 2015B bonds. As of June 30, 2020, the School was compliant with all covenants of the Bonds.

In April 2018, the School obtained financing of \$49,035,000 through the issuance of Series 2018A and 2018B bonds (the "Bonds"). These Bonds were sold at a premium of \$205,933 and have interest rates of 4.5% to 5.0%, which are collateralized with pledged gross revenues. The proceeds of the Bonds were used to: (i) purchase the land and building of the Losee campus; (ii) purchase the land and building of the Stephanie campus; (iii) pay the cost of issuing the 2018A and 2018B bonds. As of June 30, 2020, the School was compliant with all covenants of the Bonds.

In April 2019, the School obtained financing of \$13,335,000 through the issuance of Series 2019A and 2019B bonds (the "Bonds"). These Bonds were sold at a premium of \$529,230 and have interest rates of 3.75% to 5.0%, which are collateralized with pledged gross revenues. The proceeds of the Bonds were used to: (i) purchase the land and building of the Lone Mountain campus; (ii) pay \$562,850, the cost of issuing the 2019A and 2019B bonds. As of June 30, 2020, the School was compliant with all covenants of the Bonds.

# Somerset Academy of Las Vegas

## Notes to Basic Financial Statements

On December 3, 2019, the School finalized a new capital lease in the amount of \$667,376 with monthly payments of \$14,524. The capital lease was used to provide the schools with curriculum, technology equipment and furniture & fixtures needed to open the schools.

As of June 30, 2020, minimum future payments under the bonds are as follows:

<i>Years ending June 30,</i>	Principal	Interest	Total
2021	\$ 1,835,000	\$ 4,989,700	\$ 6,824,700
2022	1,915,000	4,910,200	6,825,200
2023	1,995,000	4,828,513	6,823,513
2024	2,080,000	4,744,975	6,824,975
2025	2,175,000	4,657,863	6,832,863
2026 - 2030	12,375,000	21,778,675	34,153,675
2031 - 2035	15,705,000	18,522,062	34,227,062
2036 - 2040	20,120,000	14,164,075	34,284,075
2041 - 2045	25,850,000	8,528,575	34,378,575
2046 - 2050	17,845,000	2,180,619	20,025,619
	<b>\$ 101,895,000</b>	<b>\$ 89,305,257</b>	<b>\$ 191,200,257</b>

### **Capital Leases**

The School also entered into several financing lease agreements since 2013 with a financial institution for the use of furniture, equipment, textbooks, software and computers. As of June 30, 2020, future minimum payments under the capital lease agreements are as follows:

<i>Years ending June 30,</i>	Total
2021	\$ 1,169,558
2022	981,368
2023	561,571
2024	87,147
<b>Total minimum lease payments</b>	<b>2,799,644</b>
<b>Less Amounts representing interest</b>	<b>85,193</b>
<b>Present value of minimum lease payments</b>	<b>\$ 2,714,451</b>

# Somerset Academy of Las Vegas

## Notes to Basic Financial Statements

Assets acquired through outstanding capital leases are shown below:

	July 1, 2019	Additions	Deletions	June 30, 2020
Capital Lease Curriculum	\$ 2,647,194	\$ 464,445	\$ -	\$ 3,111,639
Capital Lease Equipment	3,621,062	125,817	-	3,746,879
Capital Lease Furniture	3,351,543	77,114	-	3,428,657
Totals at historical cost	9,619,799	667,376	-	10,287,175
Less accumulated depreciation	6,258,959	1,459,899	-	7,718,858
Net Capital Lease Assets	\$ 3,360,840	\$ (792,523)	\$ -	\$ 2,568,317

#### 4. Operating Leases

The School entered into a lease agreement in August 2012 to lease classroom and office space for the North Las Vegas Campus for a nineteen-year term, starting on the later of August 1, 2012 or the commencement date, which is the date the classroom and office space is substantially complete, and expiring on July 1, 2031. Monthly payments are \$34,712 for the commencement year increasing annually on September 1st incrementally to a monthly payment of \$62,022 in the nineteenth year. Rent expense for the year ending June 30, 2020 totaled \$539,254.

The School entered into a lease agreement in July 2017, to lease classroom and office space for the SkyCanyon Campus for a twenty-nine year term, starting on the later of September 1, 2018 or the commencement date, which is the date the classroom and office space is substantially complete, and expiring on June 30, 2047. Monthly payments were \$58,333 for the commencement year increasing annually on July 1st incrementally to a monthly payment of \$159,222 in the twenty-ninth year. Rent expense for the year ending June 30, 2020 totaled \$782,400.

The School entered into a lease agreement in November 2017, to lease classroom and office space for the Aliante Campus for a twenty-nine year term, starting on the later of September 1, 2018 or the commencement date, which is the date the classroom and office space is substantially complete, and expiring on June 30, 2043. Monthly payments were \$69,667 for the commencement year increasing annually on July 1st incrementally to a monthly payment of \$191,147 in the twenty-ninth year. Rent expense for the year ending June 30, 2020 totaled \$1,023,000.

Somerset Academy of Las Vegas  
Notes to Basic Financial Statements

Future classroom and office rent payments are as follows:

*For the Year ended June 30,*

2021	\$	2,666,682
2022		2,891,845
2023		3,017,460
2024		3,142,781
2025		3,217,351
2026 - 2030		17,269,831
2031 - 2035		16,269,371
2036 - 2040		17,256,823
2041 - 2045		19,261,816
2046 - 2047		8,317,434
	\$	93,311,394

The school leases various office equipment under an operating lease. Lease expense for office equipment in 2020 totaled \$239,777.

Total operating lease expense for the year ended June 30, 2020 was \$2,838,012.

5. Unrestricted Net Position (Deficit)

The unrestricted net position (deficit) on the statement of net position consists of two parts, normal school operations and pension related. The normal school operations resulted in an excess of revenue over expenses of \$7,420,693, while the pension related expenses were \$6,150,396. The unrestricted net position(deficit) reconciles as follows:

	Normal School Operations	Pension Related	Total
Beginning balance	\$ 13,758,673	\$ (20,011,554)	\$ (6,252,881)
Change in unrestricted net position (deficit)	7,420,693	(6,150,396)	1,270,297
Ending balance	\$ 21,179,366	\$ (26,161,950)	\$ (4,982,584)

6. Pension Plan

Employers participating in the Public Employees' Retirement System of Nevada (PERS) and/or (the System) cost sharing multiple-employer defined benefit plans are required to report pension information in their financial statement for fiscal periods beginning on or after June 15, 2014, in accordance with Governmental Accounting Standards Board (GASB) Statement No. 68, Accounting and Financial Reporting for Pensions. The PERS Schedule of Employer Allocations and Schedule of Pension Amounts by Employer provide employers with the required information for financial reporting.

# Somerset Academy of Las Vegas

## Notes to Basic Financial Statements

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The underlying financial information used to prepare the pension allocation schedules is based on PERS' financial statements. PERS' financial statements are prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) that apply to governmental accounting for fiduciary funds.

Contributions for employer pay dates that fall within PERS' fiscal year ended June 30, 2019, are used as the basis for determining each employer's proportionate share of the collective pension amounts reported in the Schedule of Employer Allocations.

The total pension liability is calculated by the PERS' actuary. The plan's fiduciary net position is reported in PERS' financial statements and the net pension liability is disclosed in PERS' notes to the financial statements.

The PERS of Nevada's financial statements required the use of estimates and assumptions. The actual results may differ from these amounts.

### ***Plan Description***

PERS administers a cost-sharing, multi-employer defined benefit public employees' retirement system which includes both Regular and Police/Fire members. The System was established by the Nevada Legislature in 1947, effective July 1, 1948. The System is administered to provide a reasonable base income to qualified employees who have been employed by a public employer and whose earnings capacities have been removed or substantially impaired by age or disability.

PERS publishes its own stand-alone comprehensive annual financial report which is available on the PERS website [www.nvpers.org](http://www.nvpers.org). Detailed information regarding the PERS fiduciary net position is available in that report.

### ***Benefits Provided***

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

Monthly benefit allowances for members are computed as 2.5% of average compensation for each accredited year of service prior to July 1, 2001. For service earned on and after July 1, 2001, this multiplier is 2.67% of average compensation. For plan members entering the System on or after January 1, 2010, there is a 2.5% multiplier for all years of service. Regular plan members entering the System on or after July 1, 2015, have a 2.25% multiplier. For members entering the System, the System offers several alternatives to the unmodified service retirement allowance which, in general, allow the retired employee to accept a reduced service retirement allowance payable monthly during his or her lifetime and various optional monthly payments to a named beneficiary after his or her death.

Post-retirement increases are provided by authority of NRS 286.575 - 286.579.

# Somerset Academy of Las Vegas

## Notes to Basic Financial Statements

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### ***Vesting***

Regular members entering the System prior to January 1, 2010, are eligible for retirement at age 65 with 5 years of service, at age 60 with 10 years of service, or at any age with 30 years of service. Regular members entering the System on or after January 1, 2010, are eligible for retirement at age 65 with 5 years of service, or age 62 with 10 years of service, or any age with 30 years of service. Regular members who entered the System on or after July 1, 2015, are eligible for retirement at age 65 with 5 years of service, or at age 62 with 10 years of service or at age 55 with 30 years of service or any age with 33 1/3 years of service.

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

### ***Contributions***

The authority for establishing and amending the obligation to make contributions and member contribution rates, is set by statute. New hires, in agencies which did not elect the Employer-Pay Contribution (EPC) plan prior to July 1, 1983, have the option of selecting one of two contribution plans. Contributions are shared equally by employer and employee. Employees can take a reduced salary and have contributions made by the employer (EPC) or can make contributions by a payroll deduction matched by the employer.

The System's basic funding policy provides for periodic contributions at a level pattern of cost as a percentage of salary throughout an employee's working lifetime in order to accumulate sufficient assets to pay benefits when due.

The System receives an actuarial valuation on an annual basis indicating the contribution rates required to fund the System on an actuarial reserve basis. Contributions made are in accordance with the required rates established by the Nevada Legislature. These statutory rates are increased/decreased pursuant to NRS 286.421 and 286.450.

The actuarial funding method used is the Entry Age Normal Cost Method. It is intended to meet the funding objective and results in a relatively level long-term contribution requirement as a percentage of salary.

For the year ended June 30, 2018, the Statutory employer/employee matching rate was 14.5% for regular members. The Employer-Pay Contribution (EPC) rate was 28% for regular members. For the year ended June 30, 2020, these rates have remained unchanged. Employer contributions to the pension plan were \$6,224,041 for the year ended June 30, 2020.



# Somerset Academy of Las Vegas

## Notes to Basic Financial Statements

### **Investment Policy**

The System's policies which determine the investment portfolio target asset allocation are established by the Board. The asset allocation is reviewed annually and is designed to meet the future risk and return needs of the System. The following was the Board adopted policy target asset allocation as of June 30, 2019:

<b>Asset Class</b>	<b>Target Allocation</b>	<b>Long-Term Geometric Expected Real Rate of Return*</b>
Domestic stocks	42.00%	5.50%
International stocks	18.00%	5.50%
U.S. Bonds	28.00%	0.75%
Private Markets	12.00%	6.65%
<b>Total</b>	<b>100.0%</b>	

\*As of June 30, 2019, PERS long-term inflation assumption was 2.75%

### Pension Liability Discount Rate Sensitivity

The following presents the School's net pension liability of the PERS, calculated using the discount rate of 7.50%, as well as what the School's PERS net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.50%) or one percentage point higher (8.50%) than the current discount rate:

	<b>1% Decrease in Discount Rate (6.50%)</b>	<b>Discount Rate (7.50%)</b>	<b>1% Increase in Discount Rate (8.50%)</b>
School's proportionate share of the net pension liability	\$ 77,643,296	\$ 50,145,328	\$ 27,286,740

### Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the PERS Comprehensive Annual Financial Report, available on the PERS website [www.nvpers.org](http://www.nvpers.org).

# Somerset Academy of Las Vegas

## Notes to Basic Financial Statements

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### Actuarial Assumptions

The total pension liability in the June 30, 2019 actuarial valuation was determined using the following actuarial assumptions:

Inflation rate	2.75%
Payroll growth	5.00%, including inflation
Investment rate of return	7.50%
Productivity pay increase	0.50%
Projected salary increase	Regular 4.25% to 9.15%, depending on service rates including inflation and productivity increases
Consumer price index	2.75%
Other assumptions	Same as those used in the June 30, 2019 funding of actuarial valuation

Actuarial assumptions used in the June 30, 2019 valuation were based on the results of the experience review completed in 2017.

The discount rate used to measure the total pension liability was 7.50% as of June 30, 2019. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rate specified in statute. Based on that assumption, the pension plan's fiduciary net position at June 30, 2019, was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability as of June 30, 2019.

### Pension Liabilities, Pension Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2020, the School reported a liability of \$50,145,328 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019, and the total pension liability was determined by an actuarial valuation as of that date. The School's proportion of the net pension liability was based on a projection of the School's long-term share of contributions to the pension plan relative to the projected contributions of all participating schools, actuarially determined. At June 30, 2019, the School's proportion was 0.36774 percent which was an increase of .06645 from its proportion measured as of June 30, 2018.

# Somerset Academy of Las Vegas

## Notes to Basic Financial Statements

For the year ended June 30, 2020, the School recognized pension expense of \$12,374,437. At June 30, 2020, the School reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in proportion and differences between employers contributions and proportionate share of contributions	\$ 17,779,167	\$ -
Differences between expected and actual experience	1,880,392	1,446,378
Change in actuarial assumptions	2,040,707	-
Net difference between projected and actual earnings on pension plan investments	-	2,494,550
Contributions subsequent to the measurement date	6,224,041	-
<b>Total balance</b>	<b>\$ 27,924,307</b>	<b>\$ 3,940,928</b>

Average expected remaining service lives: 6.22 years.

The \$6,224,041 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction to the net pension liability in the year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

***Years ended June 30,***

2021	\$	5,340,452
2022		3,831,477
2023		3,848,069
2024		2,736,521
2025		1,728,954
2026		273,865
	<b>\$</b>	<b>17,759,338</b>

# Somerset Academy of Las Vegas

## Notes to Basic Financial Statements

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### 7. Related Parties

#### ***Management Agreement***

The School entered into an agreement with Academica Nevada, LLC (the Management Company), a professional charter school management company to provide management and administrative services to the School. Services include, but not limited to, facility design, staffing recommendations, human resource coordination, regulatory compliance, legal and corporate upkeep, maintenance of books and records, bookkeeping, budgeting and financial reporting. Under the terms of the management agreement, the School agrees to pay a fee of \$450 per full time equivalent (FTE) student per year.

Management fees incurred under this agreement for the year ended June 30, 2020, was \$4,083,345.

### 8. Risk Management

The School is exposed to various risks of loss related to torts, thefts of, damage to and destruction of assets, errors and omissions and natural disasters for which the School carries commercial insurance. Settlement amounts have not exceeded insurance coverage for the past year. In addition, there were no reductions in insurance coverage from those in the prior year.

### 9. Contingencies

The School has received proceeds from several federal and state grants. Periodic audits of these grants are required and certain costs may be questioned as not being appropriate expenditures under the grant agreements. Such audits could result in the refund of grant monies to the grantor agencies. Management believes that the required refund will be immaterial. No provision has been made in the accompanying financial statements for the refund of grants monies.

### 10. COVID-19 and CARES Act

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus originating in Wuhan, China (the "COVID-19 Outbreak") and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally.

The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the School's financial condition, liquidity, and future results of operations. Management is actively monitoring the impact of the global situation on its financial condition, liquidity, operations, suppliers, industry, and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the School is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition, or liquidity for fiscal year 2021.

# Somerset Academy of Las Vegas

## Notes to Basic Financial Statements

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The School's operations are heavily dependent on State and Federal funding, based on student headcounts, which the funding may decrease as a result of COVID-19. Additionally, access to grants and contracts from federal, state, and local governments may decrease or may not be available depending on appropriations. The outbreak may have a continued material adverse impact on economic and market conditions, triggering a period of national, regional, or statewide economic slowdown. This situation has not depressed State or Federal funding during fiscal year 2020, but these funding sources may depress in the future.

On March 27, 2020, President Trump signed into law the "Coronavirus Aid, Relief, and Economic Security (CARES) Act." The CARES Act, among other things, includes provisions appropriating funds from programs of the United States Department of the Treasury and Department of Education to be used to make payments for specified uses to states and certain local governments.

It also appropriated funds for the SBA Paycheck Protection Program loans (PPP) that are forgivable in certain situations to promote continued employment, as well as Economic Injury Disaster Loans (EIDL) to provide liquidity to small businesses harmed by COVID-19. The School did not receive funding from the PPP or EIDL programs.

The School continues to examine the impact that the CARES Act may have on its operations. During the 2020-2021 fiscal year the School has received additional Federal funding awards under CARES Act and Federal Funds through the State under AB3 in the amount of \$799,479 and \$463,205, respectively.

### 11. Subsequent Events

Management has evaluated subsequent events through October 2, 2020, the date the financial statements were available to be issued. Based on that evaluation, there were no matters identified that had a significant impact on the financial statements as presented, other than the transactions discussed in Note 10.

## Required Supplementary Information

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## Somerset Academy of Las Vegas

### Schedule of the School's Proportionate Share of the Net Pension Liability Last 10 Fiscal Years (Amounts Were Determined as of June 30, of Each Fiscal Year)

Year Ended June 30, *	School's proportion of net pension liability (%)	School's proportionate share of net pension liability	School's covered- employee payroll	School's proportionate share of net pension liability as a percentage of its covered-employee payroll	Plan fiduciary net position as a percentage of total pension liability
2014	0.111230%	\$ 11,592,755	\$ 8,437,295	92.19%	76.30%
2015	0.164280%	18,825,748	12,574,634	112.40%	75.10%
2016	0.023216%	31,242,233	16,749,551	229.63%	75.23%
2017	0.270480%	35,973,353	13,605,645	185.00%	74.42%
2018	0.301290%	41,089,770	19,455,020	168.96%	75.21%
2019	0.367740%	50,145,328	<b>24,319,705</b>	177.20%	76.50%

Ultimately, 10 fiscal years will be displayed (which will be built prospectively starting from 2014).

\*Measurement date

See accompanying notes to required supplementary information.

## Somerset Academy of Las Vegas

### Schedule of the School's Contributions

Last 10 Fiscal Years (Amounts Were Determined as of June 30, of Each Fiscal Year)

Year Ended June 30,	Statutorily required contributions	Contributions in relation to statutorily required contributions	Contribution deficiency (excess)	School's covered- employee payroll	Contribution as a percentage of covered employee payroll
2015	\$ 1,785,475	\$ 2,029,033	\$ (243,558)	\$ 12,574,634	15.61%
2016	3,034,141	2,950,734	83,407	16,749,551	17.62%
2017	3,871,757	3,871,757	-	13,605,645	28.46%
2018	4,324,419	4,324,419	-	19,455,020	22.23%
2019	5,438,220	5,438,220	-	24,319,705	22.36%
2020	6,224,041	6,224,041	-	28,298,332	21.99%

Ultimately, 10 fiscal years will be displayed (which will be built prospectively starting from 2015)

See accompanying notes to required supplementary information.



# Somerset Academy of Las Vegas

## Notes to Required Supplementary Information

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Changes of benefit terms - There were no changes of benefit terms in 2020.

Changes of assumptions - There were no changes of benefit assumptions in 2020.

## Supplementary Information

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# Somerset Academy of Las Vegas

## Schedule of Activities by Location As of June 30, 2020

	Stephanie	N. Las Vegas	Losee	Sky Point	Lone Mnt.	Skye Canyon	Aliante	Executive Office	Total
<b>Revenues</b>									
DSA Revenue	\$ 8,510,341	15,034,935	6,808,272	14,581,050	6,985,571	7,021,031	6,772,813	-	65,714,013
Other Revenue	979,732	2,436,541	919,672	1,786,486	990,023	1,172,874	789,300	1,339,084	10,413,712
<b>Total revenues</b>	<b>9,490,073</b>	<b>17,471,476</b>	<b>7,727,944</b>	<b>16,367,536</b>	<b>7,975,594</b>	<b>8,193,905</b>	<b>7,562,113</b>	<b>1,339,084</b>	<b>76,127,725</b>
<b>Expenses</b>									
Salaries and Benefits	5,066,405	9,434,982	4,272,079	9,286,590	4,606,698	4,048,581	4,056,632	142,435	40,914,402
Operations	2,418,351	3,407,401	1,593,427	3,478,915	1,745,555	2,789,831	2,542,936	7,496,610	25,473,026
Depreciation	273,838	1,042,958	376,296	875,110	354,827	283,112	285,001	-	3,491,142
Interest expense	422,136	1,796,109	711,588	1,547,767	635,123	20,485	20,152	21,642	5,175,002
<b>Total expenses</b>	<b>8,180,730</b>	<b>15,681,450</b>	<b>6,953,390</b>	<b>15,188,382</b>	<b>7,342,203</b>	<b>7,142,009</b>	<b>6,904,721</b>	<b>7,660,687</b>	<b>75,053,572</b>
<b>Excess (deficiency) of revenues over expenses</b>	<b>\$ 1,309,343</b>	<b>1,790,026</b>	<b>774,554</b>	<b>1,179,154</b>	<b>633,391</b>	<b>1,051,896</b>	<b>657,392</b>	<b>(6,321,603)</b>	<b>1,074,153</b>



Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With ***Government Auditing Standards***

Board of Directors  
Somerset Academy of Las Vegas  
Las Vegas, Nevada

We have audited in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in ***Government Auditing Standards***, issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of the Somerset Academy of Las Vegas (the "School") as of and for the year ended June 30, 2020 and the related notes to the financial statements, which collectively comprise the School's basic financial statements and have issued our report thereon dated October 2, 2020.

Internal Control Over Financial Reporting

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

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

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

## Compliance and Other Matters

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

## Purpose of this Report

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

*BDO USA, LLP*

October 2, 2020



## Independent Auditor's Report on Compliance For Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance

Board of Directors  
Somerset Academy of Las Vegas  
Las Vegas, Nevada

### Report on Compliance for Each Major Federal Program

We have audited Somerset Academy of Las Vegas (the "School") compliance with the types of compliance requirements described in the **OMB Compliance Supplement** that could have a direct and material effect on each of the School's major federal programs for the year ended June 30, 2020. The School's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

#### **Management's Responsibility**

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

#### **Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of the School's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in **Government Auditing Standards**, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. **Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards** (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the School's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the School's compliance.

#### **Opinion on Each Major Federal Program**

In our opinion, the School complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020.

## Report on Internal Control Over Compliance

Management of the School is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the School's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the School's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

BDO USA, LLP

October 2, 2020

# Somerset Academy of Las Vegas

## Schedule of Expenditures of Federal Awards Year Ended June 30, 2020

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through To Subrecipients	Total Federal Expenditures
U.S. Department of Agriculture				
<i>Passed through State of Nevada Department of Agriculture:</i>				
Child Nutrition Cluster:				
National School Lunch Program	10.555	N/A	\$ -	\$ 437,947
Commodity Supplemental Food Program	10.565	N/A	-	77,350
National School Lunch Program -Equipment	10.579	N/A	-	27,600
Total U.S. Department of Agriculture				542,897
U.S. Department of Education				
<i>Passed-through State Public Charter School Authority:</i>				
Federal Charter School Start-up Grant	84.282	N/A	-	194,638
Title I - Grants to Local Educational Agencies	84.010	N/A	-	531,851
Title II - Supporting Effective Instruction State Grant	84.367	N/A	-	172,612
Title IV - Student Support and Academic Achievement	84.424	N/A	-	32,532
Special Education Cluster (IDEA) Special Education - Grants to States (IDEA, Part B)	84.027	N/A	-	927,184
Total U.S. Department of Education				1,858,817
Total Expenditures of Federal Awards			\$ -	\$ 2,401,714

*See accompanying notes to the Schedule of Expenditures of Federal Awards*



# Somerset Academy of Las Vegas

## Notes to Schedule of Expenditures of Federal Awards Year Ended June 30, 2020

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### **1. Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of the School under programs of the federal government for the year ended June 30, 2020. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the School, it is not intended to and does not present the financial position of changes in net position of the School.

### **2. Summary of Significant Accounting Policies**

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting, which is described in Note 1 to the School's financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

### **3. Indirect Cost Rate**

The School has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

# Somerset Academy of Las Vegas

## Schedule of Findings and Questioned Costs Year Ended June 30, 2020

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### Section I - Summary of Auditor's Results

#### **Financial Statements**

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiencies identified?	None reported
Noncompliance material to financial statements noted?	No

#### **Federal Awards**

Internal control over major federal programs:	
Material weakness(es) identified?	No
Significant deficiencies identified?	None reported
Type of auditor's report issued on compliance for major federal programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	No

Identification of major federal programs:

<b><u>CFDA Number</u></b>	<b><u>Name of Federal Program or Cluster</u></b>	
84.027	Special Education Cluster (IDEA) Special Education - Grants to States (IDEA, Part B)	
Dollar threshold used to distinguish between type A and type B programs		\$750,000
Auditee qualified as low-risk auditee?		Yes

### Section II - Financial Statement Findings

No matters were identified that were required to be reported.

### Section III - Federal Award Findings and Questioned Costs

No matters were identified that were required to be reported.

# SOMERSET ACADEMY OF LAS VEGAS

## Supporting Document

Meeting Date: November 18, 2020  
Agenda Item: 4b4 – Approval of a Janitorial Vendor for the Sky Pointe Campus from the following: 1) Magic Brite; 2) United; 3) JaniCrew; 4) Interstate; 5) Marsden; 6) Merchants; 7) ABM; 8) Brilliant; and 9) Get Clean  
Number of Enclosures: 1

### **SUBJECT: Janitorial Vendor for the Sky Pointe Campus**

Action  
 Appointments  
 Approval  
 Consent Agenda  
 Information  
 Public Hearing  
 Regular Adoption

Presenter (s): Board

Recommendation:

Proposed wording for motion/action:

**Consent**

Fiscal Impact: N/A

Estimated Length of time for consideration (in minutes): 0 Minutes

Background: The finance committee reviewed the bids during the November 13<sup>th</sup> committee meeting and will be recommending **Brilliant** as the vendor for the Sky Pointe campus.

Submitted By: Staff

# Somerset Academy of Las Vegas

## Janitorial Services Bid Process Summary

### Objectives:

To secure quality bids via the public bid process by providing thorough specifications of services to the interested bidders.

To concisely and accurately present results of the bidding process; including management’s recommendation as well as a staff’s recommendation from the School Principal.

To support the Board of Directors in concluding this process by their selecting of a provider for each school.

### Process Description:

Due to the current concerns surrounding school cleanliness and seeking continuous improvement of our processes, the Facilities Team of Academica Nevada worked to revise and enhance the past specifications used in previous bid processes for similar service. We added four options to better customize services. We enlisted the help of school administration to review the specifications prior to finalizing and distributing to bidders.

After the bid submittal deadline, we began compiling the data and preparing the support documents. We then met with each individual campus to discuss the prices, the specifications and any current concerns or compliments of their current providers. We were able to conclude the principal’s preference based on those meetings

### Legal Review:

Academica counsel has reviewed the Brilliant contract.

### Recommendations: **Approve as presented below; based on discussions with staff.**

<u>School /Size Sq. Ft.</u>	<u>Provider/Price SQ FT</u>	<u>Monthly</u>	<u>Annual</u>	<u>Current Expense</u>
<b>Sky Pointe</b>	<b>Brilliant</b>	\$16,532	\$198,385	\$209,676
70,142	.13			

# Academica Nevada Grading Rubric

School: Somerset Academy Sky Pointe Campus

Scope: \_\_\_\_\_ Janitorial Service

Scale: 1-10 with 1 being the least and 10 being greatest.

Company	Weight	40%	20%	25%	10%	5%	100%
		Price	Conformance to Specs	Qualifications	Past Performance	Supplies & Materials	Weighted Total
Magic Brite		10	10	10	7	10	9.70
United		9	9	10	7	10	9.10
Janicrew		8	6	10	7	10	8.10
Interstate		7	9	10	7	10	8.30
Marsden		6	9	10	7	10	7.90
Merchants		5	8	10	6	10	7.20
ABM		4	8	10	6	10	6.80
<b>Brilliant</b>		<b>3</b>	<b>10</b>	<b>10</b>	<b>8</b>	<b>10</b>	<b>7.00</b>
Get Clean		2	10	10	7	10	6.50

Hours	c/hour(22)	Base Pricing	
		Monthly	Annual
26	\$17.92	\$10,251	\$123,012
32	\$20.42	\$14,377	\$172,527
		\$15,770	\$189,242
32	\$22.43	\$15,791	\$189,497
32	\$22.44	\$15,799	\$189,586
42.5	\$17.14	\$16,025	\$192,300
42	\$18.11	\$16,738	\$200,856
45.5	\$16.52	\$16,532	\$198,385
45	\$17.98	\$17,805	\$213,660

Sq Ft
127,179
<b>Base SQ FT Price</b>
\$0.081
\$0.113
\$0.124
\$0.124
\$0.124
\$0.126
\$0.132
<b>\$0.130</b>
\$0.140

Recommendation
Academica recommends Brilliant, due to the lowest per hour cost, based on hours provided. Staff recommendation is Brilliant, based on discussion with Principal Esplin.

**Notes:**

- > Price (Low Rating = High Price)
- > Past Performance (Based on knowledge within Academica Nevada Schools, may include references)
- > Qualifications (Based on company ability to perform services, may include current and previous contracts)
- > Option 4: LRLA (Live Remote Learning Adaptable)
- > N/P = Not Provided



Brilliant General Maintenance Inc. *Serving all your facility maintenance needs*

## *Janitorial Service Contract*



**6630 Surrey Street  
Las Vegas, NV 89119**

*Prepared For:*

**Gary McClain**  
Director of Facilities Services

*Prepared By:*  
Marco Ferrel

**BUILDING MAINTENANCE & FACILITY SERVICES**

2700 E. Patrick Lane, Suite 3 • Las Vegas, NV 89120 • Tel: 844.271.6677 • Fax: 702.822.2136

[www.brilliantincorporated.com](http://www.brilliantincorporated.com)



Brilliant General Maintenance Inc. *Serving all your facility maintenance needs*

October 06, 2020

Gary McClain  
Director of Facilities Services  
6630 Surrey Street  
Las Vegas, Nevada 89119

Dear Mr. McClain,

We are pleased that you have an interest in our services. As per your request attached is a janitorial service contract for Somerset Academy of Las Vegas, Sky Pointe Campus. We feel the specifications listed within this package will provide adequate coverage in maintaining high quality standards in your facility. However, an initial cleaning may be needed to bring the building up to standard and if awarded to BGM we will do it at no cost you.

Thank you for taking the time to allow us the opportunity to bid your facility. We appreciate any business the Somerset Academy of Las Vegas may award us.

If you need additional information please feel free to call me anytime or you can view our website at [brilliantincorporated.com](http://brilliantincorporated.com).

We are committed to providing you the best of service and to become your preferred service provider.

Marco Ferrel

VP of National Operations

[mferrel@rcc-bgm.com](mailto:mferrel@rcc-bgm.com)

This package contains Confidential Information of Brilliant General Maintenance, Inc. and is only to be viewed by the addressed recipient and his/her company representatives.

**BUILDING MAINTENANCE & FACILITY SERVICES**

2700 E. Patrick Lane, Suite 3 • Las Vegas, NV 89120 • Tel: 844.271.6677 • Fax: 702.822.2136

[www.brilliantincorporated.com](http://www.brilliantincorporated.com)



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Brilliant General Maintenance Inc. *Serving all your facility maintenance needs*

*Welcome to Brilliant General Maintenance, Inc.*

BGM is a full service janitorial contractor that specializes in all aspects of janitorial cleaning, including window washing, carpet cleaning, stripping and waxing floors, upholstery cleaning, light fixture maintenance, and fire/water damage restoration.

BGM is a Service Oriented and Quality Driven company which prides itself on ensuring customer satisfaction, quality control and safety in the work place. For the convenience of our customers, we have developed a 24-hour service hotline to dispatch all incoming requests. BGM brings a team concept environment allowing for ability to provide personalized service to our customers. All personnel are equipped and trained to respond on short notice, which has been proven to be a valuable asset for our customers.

Our organization holds a Minority Owner Certification to assist you in meeting diversity KPIs. BGM personnel who are active committee, board, or associate members of the U.S. Green Building Council, NCSDC, CCR, IFMA, NFIB, CoreNet, AGC, BOMA, ISSA, and BSCAI.



**IFMA**



**BUILDING MAINTENANCE & FACILITY SERVICES**

2700 E. Patrick Lane, Suite 3 • Las Vegas, NV 89120 • Tel: 844.271.6677 • Fax: 702.822.2136



## *Employee Benefits*

The following is a summary description of the benefits which Brilliant General Maintenance, Inc. currently provides to our maintenance and janitorial employees.

1. **Medical Insurance** - BGM maintains for all its full time employees a plan of medical insurance benefits.
2. **Dental Insurance** - BGM maintains for all its full time employees a plan of dental insurance benefits.
3. **Vision Insurance** - BGM maintains for all its full time employees a plan of vision insurance benefits.
4. **Paid Holidays** - BGM compensates employees for 7 recognized holidays throughout the year.
5. **Vacation Benefits** - BGM compensates employee's up to (3) weeks per calendar year based on continuous years' service.
6. **Sick Leave** - BGM compensates employee's up to (3) days of sick leave per calendar year based on continuous years' service.
7. **Funeral Leave** - BGM compensates employee's up to (3) days of funeral leave.
8. **Mileages Allowance** - BGM reimburses mileage for employees that move from location to location in the course of performing his/her work assignment.
9. **Leave of Absence** – Any employee with (1) or more years of continuous services is eligible for (30) day's unpaid leave of absences every calendar year.
10. **Education Fund** - BGM reimburses employees for any formal training and/or education that will assist them with their job.

**Other Benefits** - As statutory required, BGM pays old age, survivors, and disability insurance (OASDI), hospital insurance (Medicare), federal and state un-employment insurance, and worker's compensation insurance.



## *Safety and Training*

### *Safety Program*

Safety in the work place is a main priority at BGM. We understand a comprehensive safety program is essential to our success. Accident prevention is a major factor in ensuring a high performing safety program and is strongly emphasized by our Executive and Management teams. We conduct regularly scheduled and detailed safety trainings on many jobsite hazards such as: reporting and correcting unsafe conditions, slip and fall prevention, electrical shock prevention, blood borne pathogen handling, driving safely in all conditions, handling chemicals, working in a controlled environment, and of course all OSHA requirements.

BGM has always made safety a top priority when conducting day-to-day operations. All BGM personnel are provided with all necessary personal protective equipment (PPE) to perform their daily functions safely. Some of our standard PPE includes safety gloves, back supports, steel toe shoes, eye glasses/shields, ear protection, and other specialized protective equipment. Additionally, we keep "Right to Know" kits in an easily accessible location which provide information for all products being used by BGM on that site including SDS's.





### *Emergency Preparedness Program*

Our Emergency Preparedness Program provides an automatic response to our clients without the need for facilities to contact our company in case of a natural disaster. We assign qualified personnel from our company to work and understand the needs of the Somerset Academy of Las Vegas, Sky Pointe Campus. These employees will be local to the surrounding geographical area of your facility. Prior to implementation, this plan is setup and presented to your facilities management and the ERT teams.



### *Training Program*



At BGM, we don't just talk about training; we invest a significant amount of time and effort into developing a serious on-going training program for our employees. The different training techniques we offer include classroom, video, seminar, manuals, and most importantly Hands-On training. We have an organizational philosophy that janitorial service should be a stepping stone into other trades. We offer our employees who have proven their eagerness to learn and grow within our organization the ability to do so when such opportunities arise.





## *Quality Program*

### *Quality Goals*

Some of the quality goals for Somerset Academy of Las Vegas, Sky Pointe Campus are as follows:

- Employ a teamwork atmosphere to ensure effective communication and collaborative service is performed each service day
- Maintain a standardized service method to ensure service is performed at the same quality each day
- Regularly inspect service areas to identify root causes of problem areas and remedy them before end-users are effected
- Implement preventative programs which will help prevent rework and other deficiencies

### *Overview of Personnel*

We have a created a multi-tier Quality Management structure to ensure all areas are seen and reviewed on multiple occasions and by multiple inspectors. Our first Tier consist of our site Supervisors or Leads. Leads are required to inspect their area of responsibility to ensure they are customer ready before the end of their shift. Leads report any issues they find to Account Supervisor and/or Manager who will then implement corrective action on the areas of concern. The Account Manager oversees all operations within the site and meets regularly with the Account Supervisors and Leads. The Account Manager is responsible for client interface and acts as a liaison between customer and BGM



employees. Additionally, the Account Manager is responsible to ensure periodic inspections are performed as scheduled and corrective actions are taken immediately on areas which fail inspections, they will also ensure that regularly scheduled and periodic maintenance is performed as scheduled in the scope of work, janitorial agreement, standard operating procedures, or through communication with building contacts.



CUSTOMER SATISFACTION FORM

Dear Somerset Academy of Las Vegas, Sky Pointe Campus Representative,

In an effort to serve you better, we have developed a Customer Satisfaction Index form. This form will help us audit on a monthly basis with any complaints or service improvements needed to your facility.

DATE: \_\_\_\_\_ NAME: \_\_\_\_\_

BUILDING NO: \_\_\_\_\_ AREA: \_\_\_\_\_

	A	A-	B+	B	B-	C	D-UNACCEPTABLE
%	100	90	85	80	75	0	-100
QUALITY							
DELIVERY							
COMMUNICATION							
SERVICE							
RESPONSE							
OVERALL							

**COMMENTS:**

QUALITY

DELIVERY

COMMUNICATION

SERVICE

RESPONSE

OTHER

**When completed please return:**

2125 E Howell Ave Suite B

Anaheim, Ca 92806

If you would like to schedule a meeting with a BGM Representative please do not hesitate to contact us directly or complete this bottom portion and a representative will confirm the appointment.

Date & Time: \_\_\_\_\_ Location: \_\_\_\_\_

Contact Person: \_\_\_\_\_ Phone: \_\_\_\_\_



*Somerset Academy of Las Vegas*  
*Janitorial Specifications*

The Following Specification reflect the required cleaning schedule for  
*Somerset Academy of Las Vegas, Sky Pointe Campus*

*See Next Page*

## ***Janitorial Specifications***

### ***Amendment to previous bid specs:***

*If you recently bid other schools with Academica; please note these additions to our janitorial specs for the Sky Pointe Campus.*

#### **Exterior**

##### **Daily**

1. Empty and clean all trash containers inside and out. Replace basket liners.
2. Clean/disinfect drinking fountains.
3. Clean both sides of entrance doors and windows up to 80 inches in height



Janitorial services will be delivered Monday through Friday to all occupied areas as outlined.

## **Offices/Administration**

### **Daily**

4. Empty and clean all trash containers inside and out. Replace basket liners.
5. Spot clean interior partition glass.
6. Clean/wash both sides of glass doors.
7. Clean/disinfect doors and light switches.
8. Sweep/mop all hard surface floors. Damp mop to remove spillage.
9. Vacuum all carpet/area rugs.
10. Spot clean walls.
11. Secure all offices doors and turn off lights.
12. **Report all irregularities to management.**

### **Weekly**

1. Dust all low and high horizontal/vertical surfaces, such as but not limited to, picture frames and high ledges.
2. Spot clean carpet stains with a carpet extractor.

### **Monthly**

1. Burnish all resilient tile and hard surface floors.
2. Dust window blinds.
3. Vacuum all exposed baseboards with crevice tool as needed.

### **Bi-Annually**

1. Strip and wax all resilient tile floors as needed. Burnish to shine.
2. Clean all baseboards and door jambs.
3. Dust all wood surfaces with treated cloth.
4. Vacuum all ceiling air vents.
5. Deep scrub and buff all concrete floors.
6. Shampoo all carpet and area rugs with a truck mount or carpet extractor.

## **Restrooms**

### **Daily**

1. Empty and clean all trash containers/waste receptacles inside and out. Replace basket liners.
2. Restock all paper towel, toilet tissue, deodorizer and hand soap dispensers.
3. Clean and dust all ledges, dispensers and partitions.
4. Clean top, bottom and side surfaces, inside and out of all toilet stools and urinals using a disinfectant cleaner.
5. Clean both sides of toilet stool seats using a disinfectant cleaner.
6. Clean and polish all bright work.
7. Clean sinks and countertops to remove soil, stain and soap film.
8. Clean mirrors.
9. Dust mop floors.
10. Mop all floors using a disinfectant cleaner.
11. Spot clean both sides of doors to restrooms and walls.
12. Clean and Disinfect all stall partitions and stall doors.
13. Disinfect doorknobs and push plates. (push plates, crash bars, or kick plates)
14. **Report all irregularities to management.**

### **Weekly**

1. Clean stools and urinals with non-acid bowl cleaner as needed.
2. Pour water into floor drain.

### **Monthly**

1. High dust all walls and air diffusers.
2. Clean and Disinfect wall tile using a disinfectant cleaner
3. Burnish all resilient tile and hard surface floors.
4. Dust window blinds.
5. Vacuum all exposed baseboards with crevice tool as needed.

### **Bi-Annually**

1. Pressure wash/auto-scrub tile and grout in bathrooms.

## Entry Areas, Lobby, Hallways, and Stairwells

### Daily

1. Empty and clean all trash containers inside and out. Replace basket liners.
2. Clean, disinfect and polish drinking fountains.
3. Clean and disinfect handrails.
4. Clean both sides of entrance doors and windows up to 80 inches in height.
5. Clean all two-way glass doors in lobby area.
6. Clean metal door and window frames.
7. Vacuum carpets and walk-off mats.
8. Sweep and mop hard surface floors. Remove floor mats before mopping and replace.
9. Spot clean walls.
10. Dust all medium level and low-level ledges.
11. Auto scrub hallways. Remove floor mats before mopping and replace.
12. **Report all irregularities to management.**

### Weekly

1. Dust all high ledges and walls.
2. Burnish resilient tile floors.

### Bi –Annually (Summer and Winter Breaks or as scheduled by administration)

1. Strip and wax resilient tile floors minimum two coats of wax
2. Scrub walls to remove all marks and smudges.

## Classrooms

### Daily

1. Sweep and mop all hard floor areas. Clean all classroom entrance and exit doors.
2. Vacuum all carpets and area rugs.
3. All sinks (where applicable) wiped down with disinfectant, run water in all sinks daily. Remove hard water build up.
4. Clean/polish all glass doors, glass partitions and framing to a bright condition, free of dust and streaks.
5. Spot clean all surfaces, bright work and fixtures to remove stains, with **special attention near switch plates, waste receptacles, door frames, and door handles.**
6. Empty and clean all waste receptacles inside and out, remove all trash to designated trash area. Replace basket liners.
7. Empty pencil sharpeners.

8. Brush/vacuum all common areas and classroom furniture as necessary.
9. Clean and disinfect all student desks and tables.
10. Clean whiteboard tray.
- 11. Report all irregularities to management.**

#### **Weekly**

1. Spot clean carpet stains with a carpet extractor.
2. Dust all low and high surfaces, such as but not limited to, bulletin boards, bookcases, door and window ledges.

#### **Bi-Annually**

1. Shampoo all carpets and area rugs with truck mount or carpet extractor.
2. Strip and wax all floors.

#### **Multi-Purpose Room**

##### **Daily**

1. Dust mop all floors.
2. Auto scrub all floors. Remove floor mats before mopping and replace. Move tables when cleaning floor.
3. Spot clean both sides of interior windows and both sides of glass doors.
4. Spot clean walls.
5. Clean drinking fountains with disinfectant.
6. Disinfect door handles and push plates. (push plates, crash bars, or kick plates)
7. Sweep and mop stage/dance floor with disinfectant cleaner. As applicable with appropriate product.
- 8. Report all irregularities to management.**

##### **Weekly**

1. Dust all low and high surfaces including walls.
2. Burnish resilient tile floors.

##### **Bi-Annually**

1. Strip and wax resilient tile floors as needed.
2. Scrub walls to remove all marks and smudges.

## **Employee Breakroom**

### **Daily**

1. Empty and clean trash containers inside and out. Replace basket liners.
2. Clean tabletops and counters surfaces with disinfectant cleaner and sanitizer.
3. Wipe down chair seats and arms.
4. Wet mop tile floor and vacuum carpets and area rugs. Remove floor mats before mopping and replace.
5. Spot clean walls.
6. Spot clean front of cabinet doors and outside front of refrigerators and microwaves.
7. Dust any window ledges and clean any interior windows.
8. Dust horizontal surfaces.
9. **Report all irregularities to management.**

### **Monthly**

1. Burnish all resilient tile and hard surface floors.

### **Bi-Annually**

1. Clean all baseboards and door jambs.
2. Strip and wax all resilient tile floors as needed.

## **Kitchen**

### **Daily**

1. Empty and clean all trash containers inside and out. Replace basket liners.
2. Wet mop all tile floors using a disinfecting cleaner/degreaser.
3. Spot clean walls using a disinfecting cleaner.

### **Weekly**

1. Polish all kitchen appliances (as specified by the school staff).
2. Pour water down floor drain
3. Clean and disinfect floor
4. Clean floor drains

## **GYM (including Gym Bathrooms, Locker Rooms, Offices)**

### **Daily**

1. Empty and clean all trash containers inside and out. Replace basket liners.
2. Sweep/vacuum/mop all floors and carpets.
3. Clean all interior glass/glass doors/light switches.
4. Auto scrub gym floor – white pads and water ONLY on gym floor.
5. Clean and disinfect all drinking fountains.
6. Clean and disinfect restrooms and locker rooms as indicated above (see restroom section.)

### **Monthly**

1. Spot clean walls using disinfecting cleaner.
2. Low and high dust all surfaces.
3. Spot clean all carpet stains in gym offices with carpet extractor.
4. Sweep bleachers and clean with disinfectant\*
5. Spot clean bleacher chairs using a disinfectant cleaner\*

\*Schedule with administration to ensure bleachers are extended for monthly cleaning.

### **Bi-Annually**

1. Shampoo all carpets and area rugs with truck mount or carpet extractor.
2. Strip and wax all floors.

## **Elevator**

### **Daily**

1. Clean and disinfect walls and buttons.
2. Sweep and mop floor.

## **Janitor closets**

1. Maintain in an orderly and clean condition.
2. Maintain all copies of MSDS/SDS on site and accessible.
3. Maintain a well-stocked area of inventory to clean and disinfect the school.

## **Core Cleaning**

Core cleaning to be completed during the summer in addition to Thanksgiving week, Winter Break, Spring Break and weekly as time allows during the school year.

1. Scrub all walls in hallways, classrooms, bathrooms and office areas.
2. Clean baseboards.
3. Vacuum air conditioner/heating vents.
4. Clean inside of light diffusers.
5. Clean student and teacher desks inside and out, chairs (top and underneath), tables (top and underneath), and any additional furniture.
6. Clean all white boards and trays.
7. Clean all windows 10 feet high and under.
8. Vacuum rooms when cleaning is completed.
9. Unstack/restack, clean, and move furniture within the classrooms and offices\*

\*As deemed necessary by Administration to prepare for the new school year.

## ***NOTE SPECIAL ATTENTION***

1. Janitorial staff to complete nightly log to maximize communication.
2. Bi-Annual and all other work to be included in monthly price model.
3. Scope for summer cleaning (meet with school administrative team to determine summer needs).
4. All detailed work to be scheduled around the school calendar.

## ***End of Janitorial Specifications.***

Continue to bid options...

## ***Bid Options***

### **Option 1: Deep cleaning day**

Explanation: Some schools may require additional services to assist in the disinfecting of the building once or twice a week. Please provide the cost addition to a normal cleaning day for this service. Example: "School A has selected your bid and would like Option 1 on Wednesday, since you are already servicing the school on Wednesday this would be just the additional cost for labor hours and supplies needed to disinfect based on the following specifications."

### **Deep Cleaning Specifications**

- Offices, Administrative Area, Breakroom
  - Clean and disinfect all desks, tables, counters, front of cabinets, walls, sinks, doors, door frames, door handles, light switches, baseboards, phones, and trash cans.
  - Vacuum and spot clean carpets with truck mount extractor or carpet extractor.
  - Sweep and mop all hard floors..
- Classrooms
  - Clean and disinfect all desks, tables, and teacher's desk (top to bottom). Counters, front of cabinets, walls, sinks, doors, door frames, door handles, light switches, baseboards, phones, and trash cans.
  - Vacuum and spot clean carpets with truck mount extractor or carpet extractor.
  - Sweep and mop all hard floors.
- Entry Areas, Lobby, and Hallways
  - Clean and disinfect all walls, drinking fountains, stairs, hand rails, baseboards, clean glass doors and windows.
  - Sweep and mop all hard floors. Remove floor mats before mopping and place back.
- Restrooms
  - Clean and disinfect the entire restroom from top to bottom.
- Gym (including restrooms, locker rooms, and offices)
  - Clean and disinfect all desks, tables, counters, front of cabinets, walls, sinks, doors, door frames, door handles, light switches, baseboards, bleachers, phones, baseboards, and trash cans.
  - Clean and disinfect the entire restroom and locker rooms from top to bottom.
  - Vacuum and spot clean carpets with truck mount extractor or carpet extractor.
  - Sweep and mop all hard floors.
- Multi-Purpose Room
  - Clean and disinfect all walls, doors, door handles, push plates, interior windows and both side of glass doors, baseboards, and drinking fountains.
  - Vacuum and spot clean carpets with truck mount extractor or carpet extractor.
  - Sweep and mop all hard floors.



**Option 2:** Electrostatic application of disinfectant

Explanation: Provide line item expense to apply disinfectant to all surfaces in all rooms via an electrostatic sprayer.

**Option 3:** Electrostatic application of active antimicrobial treatment (i.e. Bioshield 360, Prevent X, or equivalent)

Explanation: Provide line item expense to apply disinfectant to all surfaces in all rooms via an electrostatic sprayer.

**Option 4:** Remote Live Learning Alternative Pricing

Explanation: Possibility of an alternative pricing model during the contract. In these unprecedented times when classes may not be held onsite possibly due to government mandate; can the cleaning be scaled back to lighter cleaning (as determined by the school and agreed upon by the service provider)?

Example: School ABC contracts with XYZ Cleaners for full service; 90 days in to the contract due to a pandemic (or other type of) shut down ABC and XYZ agree that a 30% reduction in services needed will be match by a 30% reduction in the service fee.

We will not require a price component for this item just state whether this is an option should the need arise.

***Please follow submittal instructions.***

Deadline: 1:00 PM Friday, October 9<sup>th</sup>, 2020

***School Square Footage***

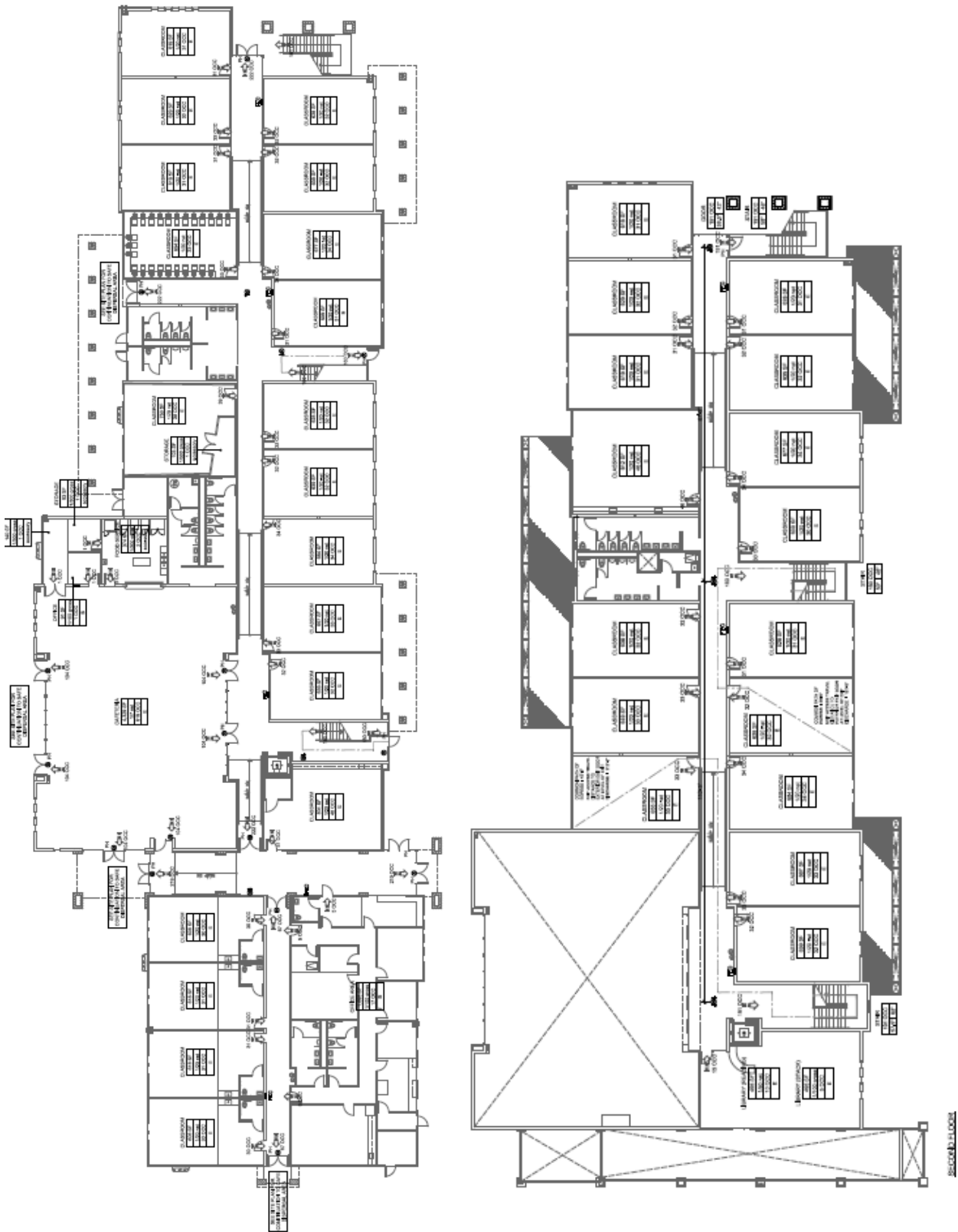
Sky Pointe Campus	7038 Sky Pointe Dr., Las Vegas, NV 89131			
Total Square Footage	127,179	ES 29299	MS 36621	HS 61159

\*ES = Elementary School; MS = Middle School; HS = High School

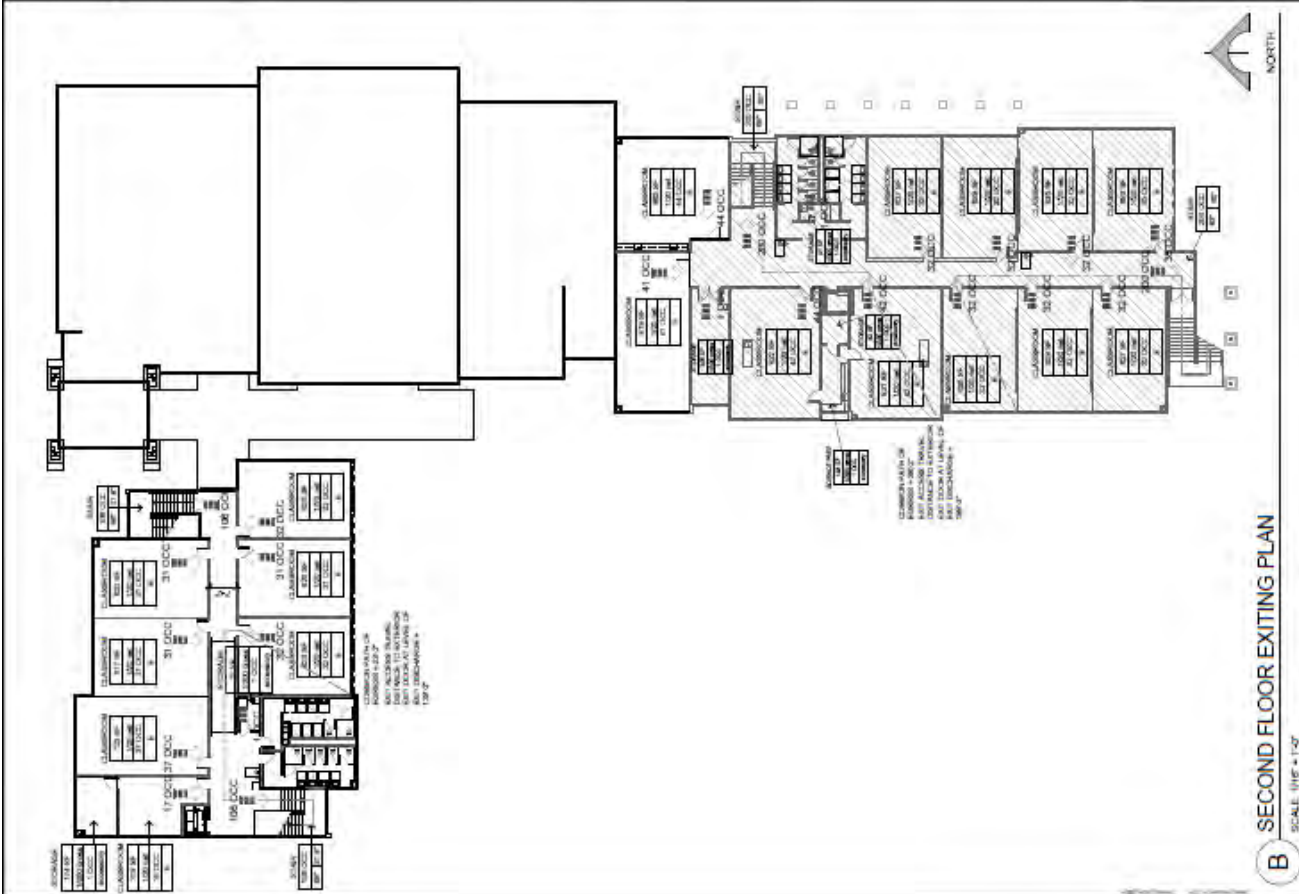
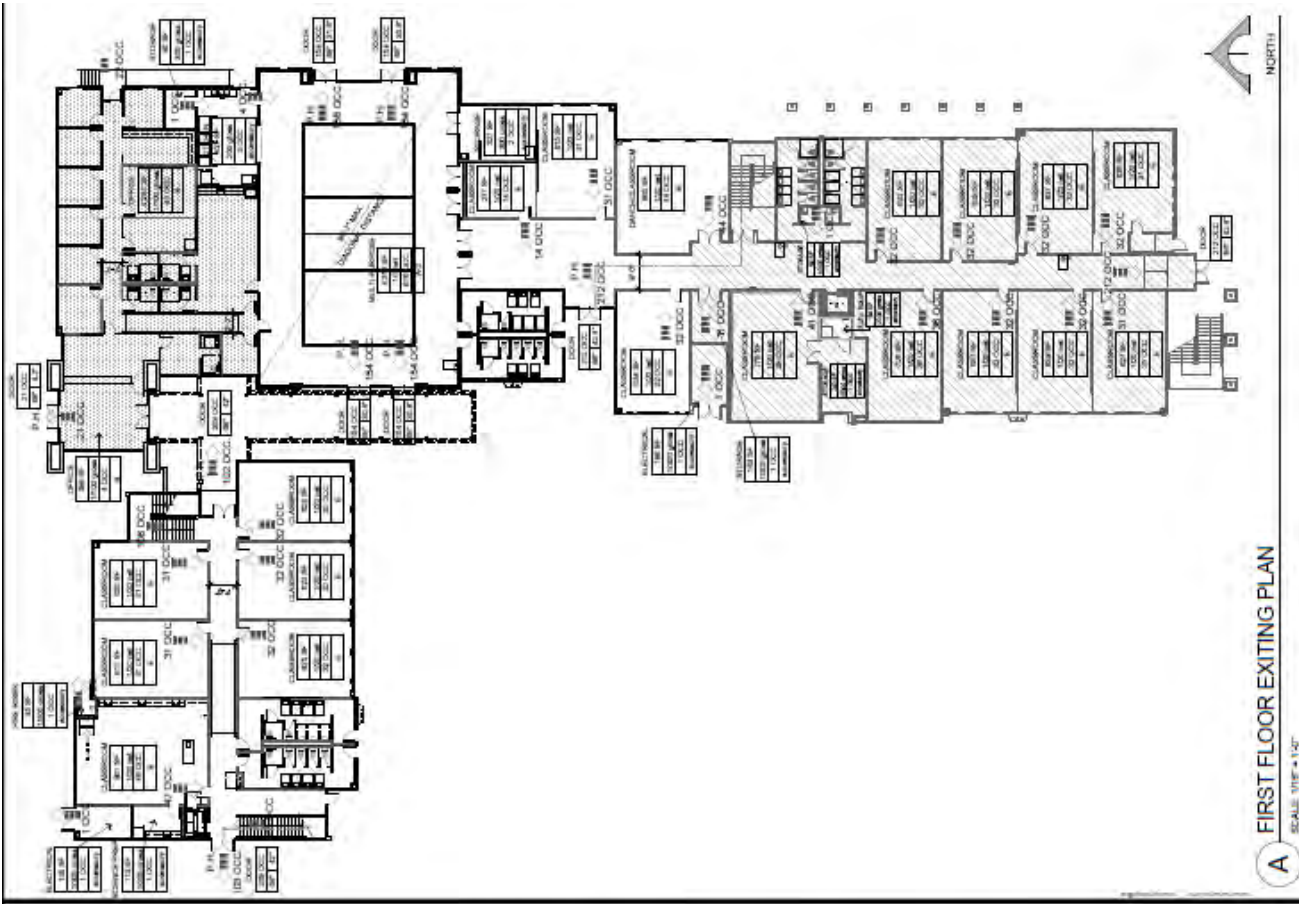
Continue to Floor Plans...

# School Floor Plans

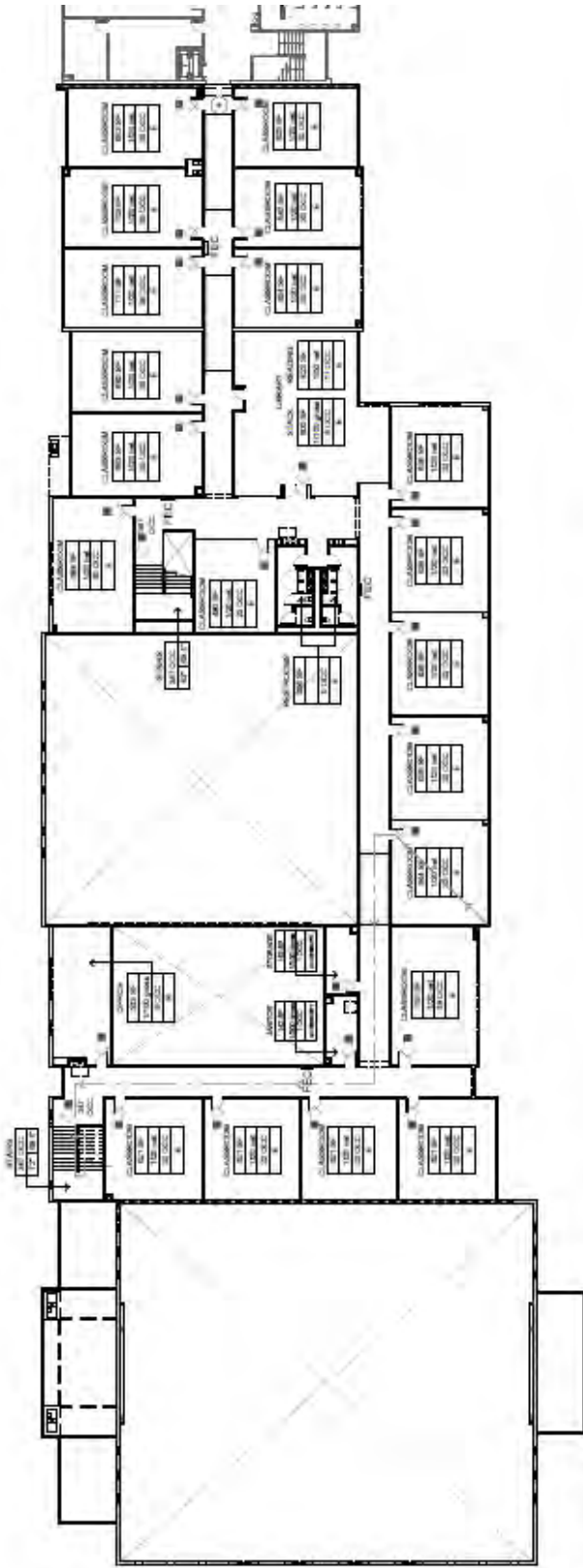
## Elementary:



# Middle/High Phase 1

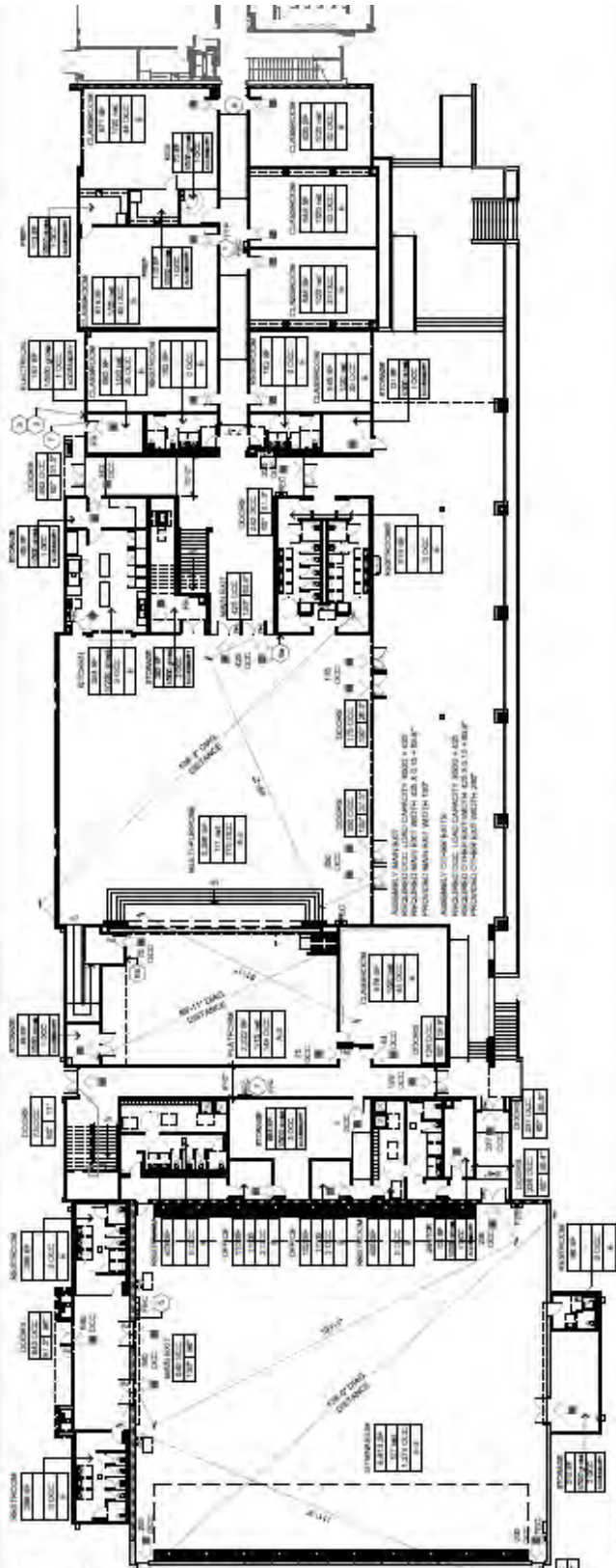


Middle/High Phase 2 and Gym



A SECOND FLOOR EXITING PLAN

SCALE: 1/8" = 1'-0"



B FIRST FLOOR EXITING PLAN

SCALE: 1/8" = 1'-0"

FORMERLY MAIN HALL  
 PACKAGED MEAT SOT WIDTH 8'0" x 11'-0" x 20"  
 PACKAGED MEAT SOT WIDTH 8'0" x 11'-0" x 20"  
 PACKAGED MEAT SOT WIDTH 8'0" x 11'-0" x 20"  
 PACKAGED MEAT SOT WIDTH 8'0" x 11'-0" x 20"  
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FORMERLY MAIN HALL  
 PACKAGED MEAT SOT WIDTH 8'0" x 11'-0" x 20"  
 PACKAGED MEAT SOT WIDTH 8'0" x 11'-0" x 20"  
 PACKAGED MEAT SOT WIDTH 8'0" x 11'-0" x 20"  
 PACKAGED MEAT SOT WIDTH 8'0" x 11'-0" x 20"



## *Phase-In*

During the first month of the contract, the Account Manager will be on-site to help establish lines of communication with Somerset Academy of Las Vegas, Sky Pointe Campus. Account Manager will also prepare weekly, monthly, and annual work schedules to be submitted to the coordinator. Here are the proposed action items for the Phase-In at Somerset Academy of Las Vegas, Sky Pointe Campus.

### Before the Start Date of Project

- 1.1 Start off meeting; review contract with Phase-in team 10-15 days prior to start.
- 1.2 Order the equipment and material for the service to be performed.
- 1.3 Staff the project.
  - Review contract specifications
  - Train personnel
  - Survey buildings
- 1.4 Introduce BGM Management and staff to Somerset Academy of Las Vegas, Sky Pointe Campus representatives.
  - Set up schedules for contract cleaning specifications in detail
  - Security
  - Scheduling and planning
  - Quality Assurance
  - Establish Communications
  - Input Somerset Academy of Las Vegas, Sky Pointe Campus Group contact information into BGM database.
- 1.5 Deliver the equipment and material.
  - Set up supplies and equipment in storage
- 1.6 Start the project.
- 1.7 Introduce BGM personnel to Somerset Academy of Las Vegas, Sky Pointe Campus employees such as; principals, supervisors, executive secretaries, etc.





## Staffing

### I. STAFFING AND SCHEDULING:

LOCATIONS:

DAYS PER WEEK:

Somerset Academy of Las Vegas, Sky Pointe Campus	5
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This is a detailed plan on how we will perform the services as explained in Janitorial Specifications.

### **OPERATION PLAN:**

#### II. INITIAL CLEANING:

The most immediate need for your facility is to have a walkthrough inspection of the entire facility to determine all maintenance work to be improved. An initial cleanup will then be developed and scheduled. Our trained janitorial crew will then be shown the facility; they will then maintain the high standards achieved by the initial clean-up.

Customized janitorial services will be provided by the night crew after business hours, with the specifications mentioned below:

#### III. SUPERVISION:

Brilliant General Maintenance, Inc. supervisor will make sure that janitors are there on time and supervise that all services are performed in a professional manner.

1. Make sure the crew is on the job site on time and in uniform badges and has all necessary supplies.
2. Take care of complaints or requests given by our customer.
3. Complete or schedule any complaints or requests written by the customer and document how and when job will be completed.
4. Inspect Priority Areas.
5. Inspect equipment and supply inventory.
6. Lead will secure the facility.
7. Weekly and monthly inspections and reports will be done by our supervisor.

Supervisor will act as a liaison between the staff and the employees and management. We will make sure the janitorial staff follows all safety procedures when working around other people, that they are courteous to the staff and their clients of the Company and that they protect the interest of the Company at all times.



## *Recent Accounts*

- Morgan Stanley
- Athena
- Nordstrom
- Canvas Worldwide
- FCPP
- Puma Cobra
- Hermes of Paris
- La Canada Medical

## *References*

- Gil Cuevas  
Academica Nevada  
(702)431-6260 xt1055
  
- Jaime Galvez | Operations Director  
Washington Prime Group  
T +1 714 898 2559
  
- Maria Sandoval  
Tesla Motors  
*Facility Manager*  
[msandoval@teslamotors.com](mailto:msandoval@teslamotors.com)
  
- Lorie Turner  
MDL Group  
702.388.1800
  
- Paul Daze  
PND Consultants, Inc.  
(213) 267-1984



## PROPOSED AMOUNTS FOR JANITORIAL SERVICES

### Somerset Academy of Las Vegas, Sky Pointe

### Campus

Janitorial Services 5 days a week (No snow removal) Monthly Price	<u><b>\$ 16,532.07</b></u>
Option 1 Deep cleaning day pricing per occurrence	<u><b>\$ 798.00</b></u>
Option 2 Electrostatic application pricing per occurrence	<u><b>\$ 692.00</b></u>
Option 3 Electrostatic application plus antimicrobial treatment per occurrence	<u><b>\$ 768.00</b></u>
Option 4 Remote Live leaning Alternative Pricing the need arises	We will be flexible and adjust the pricing with you if the need arises

#### SEPARATE SERVICES

Carpet Cleaning	<u>\$ 0.16 per sq. ft.</u>
Tile Floors	<u>\$ 0.20 per sq. ft.</u>
Windows (inside and outside)	<u>\$ 35.50 per hr.</u>
Outside Building Washing	<u>\$ 38.00 per hr.</u>





## *Janitorial Services Agreement*

This Janitorial Services Agreement (the "Agreement") is entered as of \_\_\_\_\_, by and between Somerset Academy of Las Vegas, Sky Pointe Campus "OWNER" and Brilliant General Maintenance, Inc., "CONTRACTOR", in exchange for good and valuable consideration, on the following terms and conditions:

1.1 CONTRACTOR shall furnish all labor and material to perform services pursuant to the schedule of janitorial specifications ("Janitorial Specifications") attached hereto and incorporated herein by this reference, for the property known as Somerset Academy of Las Vegas, Sky Pointe Campus located at 7037 Sky Pointe Dr. Las Vegas, NV 89131.

1.2 Periodic services stated in the Janitorial Specifications attached hereto will be performed on a confirmed, scheduled day based on the calendar year. If additional work is needed due to situations beyond the CONTRACTOR'S control, including but not limited to acts of God, earthquakes, natural disasters, unscheduled work or major construction improvements, or otherwise, such work will be handled on a Time and Material basis, as provided for in the Emergency Labor Rates attached hereto. When CONTRACTOR is called to perform emergency work, CONTRACTOR will provide OWNER or Owner or authorized employee a Special Work Request Form attached hereto. OWNER shall sign the special emergency work request form prior to the performance of any such emergency work, and confirm the requested emergency work within a twenty-four hour period and provide CONTRACTOR with a purchase number. If no purchase order is given, the OWNER'S signature will be considered an acceptable verification for proper payment to CONTRACTOR for services rendered.

1.2.1. OWNER'S authorized employees who have verbal or written authority to bind OWNER and authorize emergency work are:

- A. Gary McClain
- B.
- C.

1.2.2. Any additional requested work and/or emergency work will be charged on time and material plus 13% material markup. Minimum charge of four (4) hours per call on "As Needed Basis.". Enclosed is a list of rates for work performed for each category attached hereto. Such rates will not increase during the term of this agreement.

1.2.3 Change orders for extra work or shall be billed (add to cost of project) to OWNER at the subcontracted or direct labor and material plus thirteen percent (13%) material markup.

1.2.4. Any savings in the cost of the change orders shall be returned to owner one hundred percent (100%).

1.2.5. CONTRACTOR observes the following Holidays:  
New Year's Day



President's Day  
Memorial Day  
Independence Day  
Labor Day  
Thanksgiving Day  
Christmas Day

Any work performed by CONTRACTOR on any of the above-observed Holidays would be charged to OWNER on an hourly, time and a half basis.

- 2.1 Systematic audits will be conducted by the supervisor and account manager of the CONTRACTOR to ensure that all services are properly performed. One (1) time monthly audits will be conducted by CONTRACTOR'S Operations Manager, and OWNER'S authorized representative, on a pre-set, monthly schedule that is mutually convenient.
- 2.2 OWNER acknowledges that CONTRACTOR's employees are essential to the continued smooth and efficient operations of CONTRACTOR's business and that a disruption in CONTRACTOR's personnel causes its efficiencies to suffer and costs to increase. Therefore, in an effort to provide a cost efficient service to OWNER, during the term of this Agreement, or any extension thereof, and in the event of the cancellation or other termination of this Agreement, for any reason, for a period of one (1) year thereafter, OWNER will not solicit or hire, directly or indirectly or participate in any scheme to solicit or hire, directly or indirectly, any of CONTRACTOR's personnel (with whom Owner interacted). This provision shall not apply to cases where employees respond without encouragement to generally published job postings by Owner.
- 2.3 With respect to the OWNER's obligations under 2.2 of the Agreement only, CONTRACTOR and OWNER agree that CONTRACTOR will waive enforcement of this provision upon the payment by OWNER to CONTRACTOR the sum of five thousand dollars (\$5,000). After giving due consideration to all factors affecting this matter, OWNER and CONTRACTOR agree that (1) it would be impractical or extremely difficult to determine the actual damages to CONTRACTOR in the event of OWNER's failure to comply with the provisions of 2.2; (2) the amount of the payment specified herein is a reasonable estimate of the damages which CONTRACTOR would incur as a result of OWNER's breach of its obligations under 2.2; and (3) payment to CONTRACTOR by OWNER of the amount specified herein shall be CONTRACTOR's liquidated damages and CONTRACTOR's sole remedy in the event of OWNER's breach thereunder, and CONTRACTOR hereby waives any other remedy at law or in equity for OWNER's breach of 2.2.
- 3.1 In performing the services required of it under this Agreement, CONTRACTOR shall comply with all applicable federal, state, county, and city statutes, ordinances and regulations. If such compliance is impossible for reasons beyond its control, CONTRACTOR shall notify OWNER of the fact and the reasons therefore in writing and delivered to OWNER'S authorized employee.
- 4.1 CONTRACTOR shall carry complete workmen's compensation, public liability, and property damage insurance. All of CONTRACTOR'S employees shall at all times be covered by a blanket fidelity bond at CONTRACTOR'S sole expense. CONTRACTOR will supply certificates of insurance to OWNER prior to the execution of this Agreement for verification and notice will be given to OWNER, if CONTRACTOR modifies or changes said documents. OWNER shall be named as an additional insured.

#### **BUILDING MAINTENANCE & FACILITY SERVICES**



- 5.1 The term of Agreement shall commence on or about the \_\_\_ day of \_\_\_\_\_, 2020 and shall continue in full force and effect thereafter for a period of one (1) year. Thereafter, it shall continue from year to year subject to a minimum cost of living adjustment to CONTRACTOR's rates and other terms that are agreeable to both CONTRACTOR and OWNER and set forth in a written amendment to this Agreement. CONTRACTOR may pass on (one per calendar year) to OWNER actual costs associated with any government mandated cost increases. OWNER shall receive a 60-day written notice before effective date of increase.
- 6.1 Any schedules, riders, attachments or addenda hereto are incorporated herein as though set forth in full.
- 7.1 OWNER shall pay CONTRACTOR the sum of **\$16,532.07** per month for the contracted janitorial services herein agreed upon. CONTRACTOR shall send OWNER a bill at the beginning of each month and the OWNER shall make payment of Net 15 days of the billing date at 954 Chestnut Street, San Jose, California, 95110, or at such other place or places as may be designated from time to time by the CONTRACTOR.
- 7.2 For purposes of this provision "cause" shall exist upon the failure of OWNER to pay for the services rendered by CONTRACTOR under this Agreement or a breach of this Agreement by either party which remains uncured after ten (10) days' notice from the non-breaching party. Thereafter, this Agreement may be terminated, for reasons defined as "cause" by either party.
- 7.3 This Agreement may be terminated without "cause" by either party, with a written 60-day notice and with cause by either party pursuant to Section 7.2.
- 8.1 In the event of disagreement or dispute between OWNER and CONTRACTOR arising out of or connected with this Agreement which cannot be resolved by and between the parties, the dispute shall be submitted to arbitration before JAMS, pursuant to the rules of JAMS, which rules are by this reference incorporated herein.
- 9.1 In the event either party brings any legal action or other proceeding, to enforce or protect any of its rights hereunder in any dispute pertaining to this Agreement the prevailing party shall be entitled to recover its reasonable attorney's fees in addition to such other relief as may be awarded. The "prevailing party" shall be the party who would be entitled to recover costs of suit had the dispute been litigated in a civil action, whether or not the action or proceeding proceeds to final judgment.
- 9.2 ALL WARRANTIES, CONDITIONS, REPRESENTATIONS, INDEMNITIES AND GUARANTEES WHETHER EXPRESS OR IMPLIED, ARISING BY LAW, CUSTOM, PRIOR ORAL OR WRITTEN STATEMENTS BY CONTRACTOR OR OTHERWISE (INCLUDING, BUT NOT LIMITED TO, ANY WARRANTY OF MERCHANTABILITY OR FITNESS FOR PARTICULAR PURPOSE OR OF ERROR-FREE AND UNINTERRUPTED USE) ARE HEREBY OVERRIDDEN, EXCLUDED AND DISCLAIMED.
- 9.3 Except for payment obligations, neither party will be liable for any failure or delay in performing an obligation under this Agreement that is due to causes beyond its reasonable control, such as natural catastrophes, governmental acts or omissions, laws or regulations, labor strikes or difficulties, transportation stoppages or slowdowns



or the inability to procure parts or materials. If any of these causes continues to prevent or delay performance for more than thirty (30) days, the affected party may terminate this Agreement, in whole or in part, effective immediately upon notice to the other party. Without limiting either party's rights under section 9.3, this clause includes any failure or delay in performing obligations under this Agreement that is due to COVID19 and other epidemics, pandemics, contagions, and government orders relating to them. Specifically, in the event in the number of students in the building is limited in any capacity due to an epidemic, pandemic, contagion, or government order related to COVID-19, either the OWNER or CONTRACTOR may renegotiate the terms of this Agreement, including the required services and payment obligations.

- 9.4 EXCEPT WITH RESPECT TO SECTION 2.2 AND 9.6, NEITHER PARTY WILL BE LIABLE TO THE OTHER PARTY FOR ANY CONSEQUENTIAL, INDIRECT, SPECIAL, PUNITIVE OR INCIDENTAL DAMAGES, WHETHER FORESEEABLE OR UNFORESEEABLE, BASED ON CLAIMS OF THE OTHER PARTY OR ANY THIRD PARTY (INCLUDING, BUT NOT LIMITED TO, CLAIMS FOR LOSS OF DATA, GOODWILL, PROFITS, USE OF MONEY OR USE OF PRODUCTS, INTERRUPTION IN USE OR AVAILABILITY OF DATA, STOPPAGE OF OTHER WORK OR IMPAIRMENT OF OTHER ASSETS), ARISING OUT OF BREACH OF EXPRESS OR IMPLIED WARRANTY, BREACH OF CONTRACT, MISREPRESENTATION, NEGLIGENCE, STRICT LIABILITY IN TORT OR OTHERWISE, UNLESS THE DAMAGE, CLAIM OR BREACH IS CAUSED BY THE INTENTIONAL ACTS OR OMISSIONS OF THE OFFENDING PARTY.
- 9.5 In the event CONTRACTOR fails to provide the required services to OWNER's satisfaction, the exclusive remedy against CONTRACTOR and CONTRACTOR's sole liability, is, at CONTRACTOR's sole option, either the (i) waiver or return of the compensation for the services or (ii) providing duplicate but satisfactory services.
- 9.6 OWNER shall indemnify, defend and hold CONTRACTOR harmless from any and all claims, liability, costs, damages and expenses, including without limitation attorneys' fees, arising out of or relating to the negligence of OWNER or its agents. CONTRACTOR shall indemnify, defend and hold OWNER harmless from any and all claims, liability, costs, damages and expenses, including without limitation attorneys' fees, arising out of or relating to the negligence of CONTRACTOR or its agents.
- 10.1 Notices given pursuant to the provisions of this Agreement, or necessary to carry out its provisions, shall be in writing and delivered personally to the person to whom the notice is to be given, or mailed postage prepaid, addressed to the party at its address set forth below.
- 10.2 This Agreement shall be governed by the laws of the State of Nevada. It constitutes the entire agreement between the parties regarding its subject matter.
- 10.3 In the event that any provision or covenant of this Agreement is held to be unenforceable or invalid, such provision or covenant shall be deemed modified to the minimum extent necessary to make it valid and enforceable, and the validity and enforceability of the remaining provisions and covenants of this Agreement shall not be affected thereby. No amendment or variation of the terms of this Agreement, with or without consideration, shall be valid unless made in writing and signed by all of the parties to this Agreement at the time of such amendment.





10.4 The provisions of this Agreement shall inure to the benefit of and shall be binding upon the parties hereto and their respective heirs, assigns and successors in interest.

The parties hereto have executed this Contract as of the date set forth above.

ACCEPTED BY:  
Somerset Academy of Las Vegas  
Sky Pointe Campus  
7038 Sky Pointe Dr.  
Las Vegas, NV 89131

ACCEPTED BY:  
Brilliant General Maintenance, Inc.  
954 Chestnut Street  
San Jose, CA 95110

\_\_\_\_\_  
Authorized Signature:

\_\_\_\_\_  
Authorized Signature:

\_\_\_\_\_  
Title

\_\_\_\_\_  
Title

\_\_\_\_\_  
Purchase Order Number



Get Clean Services, LLC Proposal for Janitorial Services, Specialty Work (Bi-Annual), and Options 1-4

## **Somerset Academy of Las Vegas**

Locations: **Sky Pointe Campus 7038 Sky Pointe Dr., Las Vegas, NV 89131**

**Total Square Footage 127,179 ES 29299 MS 36621 HS 61159**

Janitorial Services: 5 days per week during school calendar year at \$0.14 per square foot staffed with 6 employees per day at 7.5 hours each totaling 45 hours per day.

Our standard hourly labor rate for special events and or work not included in the scope is \$24 per hour.

We will build a custom Quality Audit Form and Employee Checklist of Completion that will be managed and tailored for Somerset SOW. Our trouble shooters and area supervisors use CleanTelligent software to inspect and manage quality control.

We also have a great relationships with our vendors and can extend our pricing to you on consumables.

### **Option 1:** Deep cleaning day

\$0.08 per square foot for bio-hazard disinfecting using citra-cide per occurrence with a minimum \$250. We have preformed over 500 COVID Cleanups nationwide.

### **Option 2:** Electrostatic application of disinfectant

\$0.07 per square foot to apply disinfectant to all surfaces in all rooms via an electrostatic sprayer. Price per occurrence with a minimum \$250. Victory backpacks and Maintex sheets attached.

### **Option 3:** Electrostatic application of active antimicrobial treatment (i.e. Bioshield 360, Prevent X, or equivalent)

We already have the sprayers and we are working closely with our partners to get accurate pricing for school safe chemicals based on coverage. We closely follow all EPA and CDC guidelines and we are working with this new technology as we speak. We can have pricing early next week.

### **Option 4:** Remote Live Learning Alternative Pricing

Get Clean Services is willing to negotiate a pricing reduction that fits the needs of Somerset Academy based on unanticipated circumstances. Get Clean Services agrees that a 30% reduction in services needed will be matched by a 30% reduction in the service fee or equivalent to any reduction.

Noah Cook

Director of Procurement and Supplier Diversity

*Noah Cook*

10/09/2020



## Get Clean Services, LLC

Noah Cook, Director of Procurement and Supplier Diversity

4100 W Eldorado Pkwy #100

McKinney, TX 75070

[www.getcleanservices.com](http://www.getcleanservices.com)

(661) 341-1529 Mobile

(866) 722-0906 Office

[noahcook@getcleanservices.com](mailto:noahcook@getcleanservices.com)

### Capability Statement

Get Clean Services is a certified minority-owned business on the forefront of today’s cleaning innovation—utilizing **robotics technologies** and **green cleaning practices** to augment a combined 100 years of janitorial leadership service across market verticals. Currently operating in over 400 sites across 20 states, our team takes great pride in our duty to achieve, maintain, and sustain a safe environment for each one of our customers while being mindful of their specific budgetary needs. Get Clean values sustainability and proudly sources solutions that are certified by the CDC and EPA and train our staff in GBAC and Maintex Health Academy best practices. We pride ourselves on being pioneers of technology in a long-established industry, being the first janitorial company to deploy autonomous robotic solutions into our on-site cleaning operations, and continually strive to stay in tune with the cutting-edge by partnering with industry leading innovators.

### What sets Get Clean apart from the competition?

- **Customized Approach**— we create a personalized janitorial plan that achieves, maintains, and sustains your specific cleaning expectations and financial goals
- **Robotic Solutions** – integrate autonomous machines into the cleaning process to increase cleaning coverage and maximize team productivity
- **AI & Data Analytics** – robotic solutions generate reports that identify work being performed and efficiently provide real-time data that demonstrates scope compliance and productivity execution
- **Innovative Partnerships** – we partner with leading chemical and technology manufacturers to bring best-in-class solutions to our customers that enhance quality and optics of clean
- **Management Optimization**— we employ software tools to better protect our clients, increase operational efficiencies, and streamline processes to lower cost and exposures to clients across industries
- **COVID-19 Ready** – our personnel are trained experts in disinfecting and sanitization procedures, hazardous communications, respiratory protection planning, and infection prevention

### Business References:

Academy Sports & Outdoors

Anthem | CareMore Health

Bass Pro Shops | Cabela’s

Curtom-Dunsmuir Construction

### Certifications:

BOMA, BSCAI, CONNEX,

GBAC, IFMA, ISSA, NMSDC

### Credentials:

NAICS 561720

SIC 7349

Tax ID 61-1546300

### Technology Partners:

Brain Corp

Cleantelligent

ePay

E-Verify

Maintex

Minuteman International

MTC Pro

### Specialized Services:

Autonomous Cleaning

COVID-19 Cleanups

Complete Carpet Care

Comprehensive Facility Services

Concrete Polishing

Day Porter Services

Floor Maintenance

Janitorial Services

Emergency Cleaning Services

Pressure Washing

Specialty Metal and Stone Care

Window Cleaning

### Markets Served:

Commercial Buildings

Education Facilities

Food Services

Government Buildings

Hotels

Medical Facilities

Public Administration

Retail, Grocery, and Wholesale

Religious Institutions

Residential Complexes

Transportation

Warehousing and Manufacturing



THIS CERTIFIES THAT

# Get Clean Services, LLC



\* Nationally certified by the: **SOUTHERN CALIFORNIA MINORITY SUPPLIER DEVELOPMENT COUNCIL**

\*NAICS Code(s): 561720

\* Description of their product/services as defined by the North American Industry Classification System (NAICS)

06/01/2020

**Issued Date**

SC05546

**Certificate Number**

06/01/2021

**Expiration Date**

*Adrienne C. Trimble*  
Adrienne Trimble

*Virginia Gomez*

**Virginia Gomez, President**

By using your password (NMSDC issued only), authorized users may log into NMSDC Central to view the entire profile: <http://nmsdc.org>

*Certify, Develop, Connect, Advocate.*

\* MBEs certified by an Affiliate of the National Minority Supplier Development Council, Inc.®



# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

07/20/2020

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

**IMPORTANT:** If the certificate holder is an **ADDITIONAL INSURED**, the policy(ies) must be endorsed. If **SUBROGATION IS WAIVED**, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

<b>PRODUCER</b> Insure Smart Insurance Agency 25061 Avenue Stanford, Ste. 100  Santa Clarita CA 91355		<b>CONTACT NAME:</b> Sherri Risley <b>PHONE (A/C, No, Ext):</b> (661) 222-2250 <b>E-MAIL ADDRESS:</b> insgirl99@sbcglobal.net		<b>FAX (A/C, No):</b> (661) 222-7380	
<b>INSURED</b>  Get Clean Services, LLC 4100 W Eldorado Parkway Suite 100-164 Mckinney TX 75070-		<b>INSURER(S) AFFORDING COVERAGE</b> <b>INSURER A:</b> WESTERN WORLD INSURANCE COMPANY <b>INSURER B:</b> PROGRESSIVE <b>INSURER C:</b> KINSALE INSURANCE COMPANY <b>INSURER D:</b> THE TRAVELS INDEMNITY CO. <b>INSURER E:</b> <b>INSURER F:</b>		<b>NAIC #</b>	

**COVERAGES****CERTIFICATE NUMBER:****REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> <b>COMMERCIAL GENERAL LIABILITY</b> <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR <input checked="" type="checkbox"/> Covered States SEE BELOW GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:	N	N	GLB1000039	12/14/2019	12/14/2020	EACH OCCURRENCE \$ 2,000,000.00 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000.00 MED EXP (Any one person) \$ 5,000.00 PERSONAL & ADV INJURY \$ 2,000,000.00 GENERAL AGGREGATE \$ 2,000,000.00 PRODUCTS - COMP/OP AGG \$ 2,000,000.00 \$
B	<b>AUTOMOBILE LIABILITY</b> <input checked="" type="checkbox"/> ANY AUTO <input checked="" type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> HIRED AUTOS <input checked="" type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> NON-OWNED AUTOS	N	N	08181528-1 (CA ONLY)	09/18/2019	2/18/2020	COMBINED SINGLE LIMIT (Ea accident) \$ \$1,000,000.00 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
C	<input checked="" type="checkbox"/> <b>UMBRELLA LIAB</b> <input checked="" type="checkbox"/> <b>EXCESS LIAB</b> DED RETENTION \$	N	N	0100088216-1	12/14/2019	12/14/2020	EACH OCCURRENCE \$ 5,000,000.00 AGGREGATE \$ 5,000,000.00 \$
D	<b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	N/A	N	UB6J909587-19-42-G	11/17/2019	11/17/2020	PER STATUTE OTH-ER E.L. EACH ACCIDENT \$ 1,000,000.00 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000.00 E.L. DISEASE - POLICY LIMIT \$ 1,000,000.00
A	Covered States WASHINGTON D.C., MO, MD, AL, AR, GA, IL, IN, MS, KY, LA, MISSISSIPPI, S.C.			GLB1000039	12/14/2019	12/14/2020	


DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CLEANING SERVICE

covered States FOR GL &amp; WORKERS COMP POLICIES: AZ, CA, CO, FL, NM, OK, TN, TX, WI, VA, OH, OR, WASHINGTON D.C., MO, MD, AL, AR, GA, IL, IN, KS, KY, LA, MISSISSIPPI, S.C.

Excess liability policy follows the form of the underlying policy.

**CERTIFICATE HOLDER****CANCELLATION**

GET CLEAN SERVICES, LLC 4100 W. ELDORADO PKWY. Suite 100-164 MCKINNEY TX 75070	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.  AUTHORIZED REPRESENTATIVE 
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# Retaliate

## Neutral Disinfectant Cleaner

## Product Information

- EPA Registered - Cleaner Disinfectant
- Virucide, Bactericide, Fungicide & Mildewcide

### Disinfectant/Cleaner/Sanitizer

#### Desinfectante / Limpiador / Sanitizante

**DESCRIPTION:**

A multi-purpose, neutral pH, germicidal detergent and deodorant effective in hard water up to 200 ppm (calculated as CaCO<sub>3</sub>) in the presence of a moderate amount of soil (5% organic serum) according to the AOAC Use-dilution Test. Disinfects, cleans, and deodorizes in one labor saving step. For use in hospitals and nursing homes as a disinfectant. Use in schools, colleges, veterinary clinics, animal life science laboratories, pet shops, airports, and kennels. Disinfects, cleans and deodorizes the following hard, nonporous inanimate surfaces: floors, walls, (non-medical) metal surfaces, (non-medical) stainless steel surfaces, glazed porcelain, plastic surfaces (such as polypropylene, polystyrene, acrylic, etc.). This product kills Pandemic 2009 H1N1 influenza A virus (formerly called swine flu). Effective against Influenza A virus associated with the flu.

**DIRECTIONS:**

Dilute product 1:256 or 1/2 ounces per gallon of water (660 ppm quat). Use a mop, brush, sponge or coarse sprayer. Apply to surface and let stand for a few minutes. Rinse with clean water.



**Efficacy - see efficacy sheet for additional claims**

Bacteria	Contact Time	Viruses	Contact Time
Pseudomonas aeruginosa <sup>1</sup>	10 min	Human coronavirus	1 min
Staphylococcus aureus <sup>1</sup>	10 min	Influenza A Virus/Hong Kong	2 min
Salmonella enterica	10 min	HIV-1 (AIDS virus)	4 min
Acinetobacter baumannii	10 min	Adenovirus Type 7- at 8 oz per gallon	10 min
Acinetobacter calcoaceticus	10 min	Hepatitis B Virus (HBV)	10 min
Bordetella bronchiseptica	10 min	Hepatitis C Virus (HCV)	10 min
Chlamydia psittaci	10 min	Herpes Simplex Virus Type 1	10 min
Staphylococcus aureus - Community	10 min	Herpes Simplex Virus Type 2	10 min
Associated Methicillin - Resistant - CA-MRSA (NRS384) (USA300)	10 min	Rotavirus (VA)	10 min
Staphylococcus aureus - Community	10 min	Respiratory Syncytial Virus (RSV)	10 min
Associated Methicillin - Resistant - CA-MRSA (NRS123) (USA400)	10 min	Rubella Virus	10 min
Enterobacter aerogenes	10 min	SARS Associated Coronavirus (SARS)	10 min
Enterobacter cloacae	10 min	SARS related Coronavirus <sup>2</sup> cause of COVID-19	4 min
Enterococcus faecalis	10 min	Vaccinia virus	10 min
-Vancomycin Resistant (VRE)	10 min		
Escherichia coli <sup>1</sup>	10 min		
Fusobacterium necrophorum	10 min		
Klebsiella pneumoniae <sup>1</sup>	10 min		
Legionella pneumophila	10 min		
Listeria monocytogenes	10 min		
Pasteurella multocida	10 min		
Proteus mirabilis	10 min		
Proteus vulgaris	10 min		
Salmonella enteritidis	10 min		
Salmonella typhi	10 min		
Serratia marcescens	10 min		
Shigella flexneri	10 min		
Shigella sonnei	10 min		
Staphylococcus aureus	10 min		
-Methicillin resistant (MRSA)	10 min		
Staphylococcus aureus	10 min		
-Vancomycin Intermediate Resistant (VISA)	10 min		
Staphylococcus epidermidis <sup>2</sup>	10 min		
Streptococcus faecalis <sup>1</sup>	10 min		
Streptococcus pyogenes (Strep)	10 min		



1/2 Gallon 146264T4  
 1 Gallon 146204

**TECHNICAL SPECS:**

pH 7.5 - 8.5  
 Fragrance Lemon  
 Color Green  
 Specific Gravity 1.03  
 VOC Content <4 g/l  
 Foam Characteristic Moderate  
 Solubility in Water Complete

See SDS for complete product information.

## 1 Material and Supplier Identification

Product Name: **16 Retaliate**  
 Description: Concentrated Disinfectant/Cleaner/Sanitizer  
 Recommended use of the chemical and restrictions: Use only for the purpose on product label. This product is not intended to be used without prior dilution if specified on product label.

Supplier's Information: **Maintex, Inc.**  
 13300 E. Nelson Ave  
 City of Industry, CA 91746  
 800-446-1888 (Customer Service)

Emergency Telephone: (800) 255-3924 USA (813)248-0585 International (Chemtel 24 hrs)

## 2 Hazards Identification

Classification of Mixture: Serious Eye Irritation: Category 2A  
 Skin Irritation: Category 2  
 Acute Toxicity Oral: Category 4  
 Acute Toxicity Skin: Category 4

Pictogram



Signal Word: WARNING

Hazard Statements: Harmful if swallowed. Harmful in contact with skin. Causes skin irritation. Causes serious eye irritation

### Precautionary Statements

General: KEEP OUT OF REACH OF CHILDREN. Read label before use.  
 Prevention: Do not eat, drink or smoke when using this product., Wash hands thoroughly after handling. Wear protective gloves.  
 Response: IF ON SKIN: Take off contaminated clothing and wash before reuse. Rinse skin with water. If skin irritation persists: Get medical attention.  
 IF IN EYES: Rinse cautiously with water for several minutes. Remove contact lenses, if present and easy to do. Continue rinsing. If eye irritation persists: Get medical attention.  
 IF INHALED: Remove person to fresh air and keep comfortable for breathing. If problem persists, call a Poison Center or get medical attention.  
 IF SWALLOWED: Rinse mouth. Do NOT induce vomiting. Get medical attention immediately.

## 3 Composition/Information on Ingredients

<u>Hazardous Ingredients</u>	<u>CAS Number</u>	<u>Concentration Range %</u>
Didecyl dimethyl ammonium chloride	7173-51-5	10.14
Alkyl dimethyl benzyl ammonium chloride	68424-85-1	6.76
Ethyl Alcohol	64-17-5	1-2

## 4 First Aid Measures

Eye Contact:	Flush eyes with water for 15 minutes. Remove contact lenses if any.
Skin Contact:	Contact with concentrate may be an irritant to sensitive skin. If spilt in large areas of skin, rinse immediately with water and remove clothing. Wash skin thoroughly with soap and water.
Inhalation	If discomfort is experienced after prolonged exposure to vapors, move person to fresh air. Get medical attention if irritation persists.
Ingestion:	Get medical attention immediately. Rinse mouth with water. Do NOT induce vomiting. Drink glass of water to dilute product.

## 5 Firefighting Measures

Suitable Extinguishing Media:	Water spray, normal foam, dry agent (carbon dioxide, dry chemical powder.)
Specific Hazards arising from the Chemical:	In a fire or if heated, a pressure increase will occur and the container may burst. Combustion products may include and are not limited to nitrogen oxides, carbon monoxide, and carbon dioxide.
Specific Protective Equipment and Precautions for Firefighters:	Firefighters should wear NIOSH approved self-contained breathing apparatus and protective clothing. If safe to do so, remove containers from path of fire. If involved in a fire, keep containers cool with water spray.

## 6 Accidental Release Measures

Emergency Procedures:	Keep area clear of personnel until area has been properly cleaned.
Personal Precautions/ Protective Equipment:	Slippery when spilt. To avoid accidents, clean up immediately and shut off source of leak, if safe to do so. Wear appropriate protective equipment to prevent any contamination of skin, eyes, and personal clothing. Provide sufficient ventilation.
Environmental Precautions:	If contamination of sewers or waterways has occurred, advise local emergency services.
Methods for Containment and Cleaning Up:	Contain spill with absorbent (soil, sand, or other inert material) or spill kit to prevent contamination of sewers or waterways. Neutralization agent is not recommended within building, as toxic vapors may be omitted. Properly dispose of used absorbents in accordance with local, state, and federal regulations.

## 7 Handling and Storage

Precautions for Safe Handling:	Avoid skin and eye contact, inhalation and ingestion. Wash hands thoroughly after use. Keep out of reach of children.
Conditions for Safe Storage, Including Incompatibilities:	Store in cool, dry place and out of direct sunlight. Store away from source of heat or ignition. Do not mix with other chemicals. Keep container closed when not in use, and check regularly for leaks.  See Section 10 for incompatible materials.

## 8 Exposure Controls/Personal Protection

### Control Parameters:

#### Hazardous Ingredients

	<u>ACGIH TLV</u>	<u>OSHA PEL</u>	<u>NIOSH IDLH</u>
Didecyl dimethyl ammonium chloride	N/A	N/A	N/A
Alkyl dimethyl benzyl ammonium chloride	N/A	N/A	N/A
Ethyl Alcohol	TWA 1000 ppm	TWA 1000 ppm	N/A

Appropriate engineering controls:

Good ventilation should be sufficient to control worker exposure to airborne contaminants.

### Personal Protection

Eye Protection: Use protective glasses or safety goggles if splashing or spray-back is likely.

Hand Protection: Use protective gloves when used for prolong periods or if skin sensitive.

Skin Protection: Use apron if splashing or spray-back is likely.

Respiratory Protection: Use in well ventilated areas or local exhaust ventilation when cleaning small spaces.

Hygiene Measures: Always wash hands after handling chemical products, and before smoking, eating, drinking, or using the toilet. Wash contaminated clothing or protective equipment before storage and re-use.

## 9 Physical and Chemical Properties

Physical State:	Liquid	Specific Gravity:	1.03	Vapour Pressure (mm Hg):	< 17 mm Hg
Color:	Green	Evaporation Rate:	< 1	Vapour Density:	> 1
Odor:	Lemon	Solubility in Water:	Complete	Freezing Point (°F):	< 32
pH:	7.2-8.2	VOC (g/L):	<4	Boiling Point (°F):	> 212
				Flash Point (°F):	> 200

< means less than

> means greater than

**Note:** These physical data are typical values based on material tested but may vary from sample to sample. Typical values should not be construed as a guaranteed analysis of any specific lot or as specification items.

## 10 Stability and Reactivity

Reactivity: No specific data

Chemical Stability: Stable

Possibility of Hazardous Reactions: Under normal conditions of storage and use, hazardous reactions will not occur.

Conditions to Avoid: Avoid exposure to heat and light.

Incompatible Materials: Slightly reactive or incompatible with oxidizers (e.g., bleach), strong acids (e.g., hydrochloric acid) and reactive metals (e.g., aluminum).

Hazardous Decomposition Products: Under normal conditions of storage and use, hazardous decomposition products should not be produced.

## 11 Toxicological Information

### Symptoms:

Eye Contact:	Adverse symptoms may include the following: irritation, watering, redness
Skin Contact:	Adverse symptoms may include the following: irritation, redness
Inhalation:	Adverse symptoms may include the following: respiratory tract irritation, coughing
Ingestion:	Adverse symptoms may include the following: stomach pains

### Acute Toxicity:

Eye Contact:	May cause eye irritation.
Skin Contact:	May cause skin irritation.
Inhalation:	May cause respiratory irritation.
Ingestion:	May cause burns to mouth, throat and stomach.

### Toxicity Data:

<b>Hazardous Ingredients</b>	<b>Result</b>	<b>Species</b>	<b>Dose</b>
Didecyl dimethyl ammonium chloride	LD50 - Oral	Rat	238 mg/kg
	LD50 - Dermal	Rabbit	3,342 mg/kg
Alkyl dimethyl benzyl ammonium chloride	LD50	Rat	344 mg/kg
	LD 50- Dermal	Rabbit	3,340 mg/kg
Ethyl Alcohol			

Chronic Effects: No known significant effects or critical hazards

## 12 Ecological Information

Ecotoxicity: No data available.

### Aquatic Toxicity:

<b>Hazardous Ingredients</b>	<b>Result</b>	<b>Species</b>	<b>Dose</b>
Didecyl dimethyl ammonium chloride	No Data Available		
Alkyl dimethyl benzyl ammonium chloride	EC50	Daphnia Magna	<1.00 mg/l/48hrs
Ethyl Alcohol	No data available		

Other Adverse Effects: No known significant effects or critical hazards.

## 13 Disposal Considerations

Disposal Methods: Diluted product can be flushed to sanitary sewer. Discard empty container in trash. Dispose of waste in accordance with federal, state, and local regulations.

## 14 Transportation Information

Certain shipping modes or package sizes may have exceptions from the transport regulations. The classification provided may not reflect those exceptions and may not apply to all shipping modes or package sizes.

### Ground Transport

DOT Classification:	Regulated
UN Number:	1903
Transport Hazard Class:	8
Packaging Group:	III
Hazardous Division:	Disinfectant Liquid, corrosive, n.o.s.
Hazardous Contents:	Alkyldimethylbenzyl ammonium chloride, Ethanol solution

## 15 Regulatory Information

SARA Title III:	No
California Proposition 65:	No
Other Regulations:	EPA Regulated

## 16 Other Information

HMIS/NFPA Hazard Rating:            Health: 2            Flammability: 1            Reactivity: 0

The information contained herein is based on the data available to us. It is believed to be correct. NO warranty, expressed or implied, is made regarding the accuracy of this data or the results to be obtained from the use thereof. For further information consult Maintex, Inc. .

**SDS Revision Date: 7/8/2015**



# Citra-Cide

## Neutral Disinfectant Cleaner

## Product Information

- EPA Registered - Cleaner Disinfectant
- Virucide, Bactericide, Fungicide & Mildewcide



## Disinfectant/Cleaner/Sanitizer

### Desinfectante / Limpiador / Sanitizante

#### DESCRIPTION:

A multi-purpose, neutral pH, germicidal detergent and deodorant effective in hard water up to 200 ppm (calculated as CaCO<sub>3</sub>) in the presence of a moderate amount of soil (5% organic serum) according to the AOAC Use-dilution Test. Disinfects, cleans, and deodorizes in one labor saving step. For use in hospitals and nursing homes as a disinfectant. Use in schools, colleges, veterinary clinics, animal life science laboratories, pet shops, airports, and kennels. Disinfects, cleans and deodorizes the following hard, nonporous inanimate surfaces: floors, walls, (non-medical) metal surfaces, (non-medical) stainless steel surfaces, glazed porcelain, plastic surfaces (such as polypropylene, polystyrene, acrylic, etc.). This product kills Pandemic 2009 H1N1 influenza A virus (formerly called swine flu). Effective against Influenza A virus associated with the flu.

#### DIRECTIONS:

Dilute product 1:64 or 2 ounces per gallon of water (660 ppm quat). Use a mop, brush, sponge or coarse sprayer. Apply to surface and let stand for a few minutes. Rinse with clean water.

#### Efficacy - see efficacy sheet for additional claims

Bacteria	Contact Time	Viruses	Contact Time
Pseudomonas aeruginosa <sup>1</sup>	10 min	Human coronavirus	1 min
Staphylococcus aureus <sup>1</sup>	10 min	Influenza A Virus/Hong Kong	2 min
Salmonella enterica	10 min	HIV-1 (AIDS virus)	4 min
Acinetobacter baumannii	10 min	Adenovirus Type 7- at 8 oz per gallon	10 min
Acinetobacter calcoaceticus	10 min	Hepatitis B Virus (HBV)	10 min
Bordetella bronchiseptica	10 min	Hepatitis C Virus (HCV)	10 min
Chlamydia psittaci	10 min	Herpes Simplex Virus Type 1	10 min
Staphylococcus aureus - Community	10 min	Herpes Simplex Virus Type 2	10 min
Associated Methicillin - Resistant - CA-MRSA (NRS384) (USA300)	10 min	Rotavirus (VA)	10 min
Staphylococcus aureus - Community	10 min	Respiratory Syncytial Virus (RSV)	10 min
Associated Methicillin - Resistant - CA-MRSA (NRS123) (USA400)	10 min	Rubella Virus	10 min
Enterobacter aerogenes	10 min	SARS Associated Coronavirus (SARS)	10 min
Enterobacter cloacae	10 min	SARS related Coronavirus2 cause of COVID-19	4 min
Enterococcus faecalis	10 min	Vaccinia virus	10 min
-Vancomycin Resistant (VRE)	10 min		
Escherichia coli <sup>1</sup>	10 min		
Fusobacterium necrophorum	10 min		
Klebsiella pneumoniae <sup>1</sup>	10 min		
Legionella pneumophila	10 min		
Listeria monocytogenes	10 min		
Pasteurella multocida	10 min		
Proteus mirabilis	10 min		
Proteus vulgaris	10 min		
Salmonella enteritidis	10 min		
Salmonella typhi	10 min		
Serratia marcescens	10 min		
Shigella flexneri	10 min		
Shigella sonnei	10 min		
Staphylococcus aureus	10 min		
-Methicillin resistant (MRSA)	10 min		
Staphylococcus aureus	10 min		
-Vancomycin Intermediate Resistant (VISA)	10 min		
Staphylococcus epidermidis <sup>2</sup>	10 min		
Streptococcus faecalis <sup>1</sup>	10 min		
Streptococcus pyogenes (Strep)	10 min		



1/2 Gallon	145464T4
1 Gallon	145404
5 Gallons	145405
55 Gallons	145455


#### TECHNICAL SPECS:

pH	7.5 - 8.5
Fragrance	Lemon
Color	Yellow
Specific Gravity	1.0
VOC Content	<6 g/l
Foam Characteristic	Med
Solubility in Water	Complete
See SDS for complete product information.	

## 1 Material and Supplier Identification

Product Name: **Citra-Cide**  
 Description: Disinfectant/Cleaner/Sanitizer  
 Recommended use of the chemical and restrictions: Use only for the purpose on product label. This product is not intended to be used without prior dilution if specified on product label.  
 Supplier's Information: **Maintex, Inc.**  
 13300 E. Nelson Ave  
 City of Industry, CA 91746  
 800-446-1888 (Customer Service)  
 Emergency Telephone: (800) 255-3924 USA (813)248-0585 International (Chemtel 24 hrs)

## 2 Hazards Identification

Classification of Mixture: Serious Eye Damage: Category 1  
 Skin Corrosion: Category 1  
 Pictogram   
 Signal Word: DANGER  
 Hazard Statements: Causes severe skin burns and eye damage.

### Precautionary Statements

General: KEEP OUT OF REACH OF CHILDREN. Read label before use.  
 Prevention: Do not breathe vapors. Wash hands thoroughly after handling. Wear protective gloves and eye protection.  
 Response: IF ON SKIN: Take off contaminated clothing and wash before reuse. Rinse skin with water. If skin irritation persists: Get medical attention.  
 IF IN EYES: Rinse cautiously with water for several minutes. Remove contact lenses, if present and easy to do. Continue rinsing. If eye irritation persists: Get medical attention.  
 IF INHALED: Remove person to fresh air and keep comfortable for breathing. If problem persists, call a Poison Center or get medical attention.  
 IF SWALLOWED: Rinse mouth. Do NOT induce vomiting. Get medical attention immediately.

## 3 Composition/Information on Ingredients

<u>Hazardous Ingredients</u>	<u>CAS Number</u>	<u>Concentration Range %</u>
Didecyl dimethyl ammonium chloride	7173-51-5	2.54
Alkyl dimethyl benzyl ammonium chloride	68424-85-1	1.69

## 4 First Aid Measures

Eye Contact:	Flush eyes with water for 15 minutes. Remove contact lenses if any.
Skin Contact:	Contact with concentrate may be an irritant to sensitive skin. If spilt in large areas of skin, rinse immediately with water and remove clothing. Wash skin thoroughly with soap and water.
Inhalation	If discomfort is experienced after prolonged exposure to vapors, move person to fresh air. Get medical attention if irritation persists.
Ingestion:	Get medical attention immediately. Rinse mouth with water. Do NOT induce vomiting. Drink glass of water to dilute product.

## 5 Firefighting Measures

Suitable Extinguishing Media:	Water spray, normal foam, dry agent (carbon dioxide, dry chemical powder.)
Specific Hazards arising from the Chemical:	In a fire or if heated, a pressure increase will occur and the container may burst. Combustion products may include and are not limited to nitrogen oxides, carbon monoxide, and carbon dioxide.
Specific Protective Equipment and Precautions for Firefighters:	Firefighters should wear NIOSH approved self-contained breathing apparatus and protective clothing. If safe to do so, remove containers from path of fire. If involved in a fire, keep containers cool with water spray.

## 6 Accidental Release Measures

Emergency Procedures:	Keep area clear of personnel until area has been properly cleaned.
Personal Precautions/ Protective Equipment:	Slippery when spilt. To avoid accidents, clean up immediately and shut off source of leak, if safe to do so. Wear appropriate protective equipment to prevent any contamination of skin, eyes, and personal clothing. Provide sufficient ventilation.
Environmental Precautions:	If contamination of sewers or waterways has occurred, advise local emergency services.
Methods for Containment and Cleaning Up:	Contain spill with absorbent (soil, sand, or other inert material) or spill kit to prevent contamination of sewers or waterways. Neutralization agent is not recommended within building, as toxic vapors may be omitted. Properly dispose of used absorbents in accordance with local, state, and federal regulations.

## 7 Handling and Storage

Precautions for Safe Handling:	Avoid skin and eye contact, inhalation and ingestion. Wash hands thoroughly after use. Keep out of reach of children.
Conditions for Safe Storage, Including Incompatibilities:	Store in cool, dry place and out of direct sunlight. Store away from source of heat or ignition. Do not mix with other chemicals. Keep container closed when not in use, and check regularly for leaks.

See Section 10 for incompatible materials.

## 8 Exposure Controls/Personal Protection

### Control Parameters:

#### Hazardous Ingredients

	<u>ACGIH TLV</u>	<u>OSHA PEL</u>	<u>NIOSH IDLH</u>
Didecyl dimethyl ammonium chloride	N/A	N/A	N/A
Alkyl dimethyl benzyl ammonium chloride	N/A	N/A	N/A

Appropriate engineering controls:

Good ventilation should be sufficient to control worker exposure to airborne contaminants.

### Personal Protection

Eye Protection: Use protective glasses or safety goggles if splashing or spray-back is likely.

Hand Protection: Use protective gloves when used for prolonged periods or if skin sensitive.

Skin Protection: Use apron if splashing or spray-back is likely.

Respiratory Protection: Use in well ventilated areas or local exhaust ventilation when cleaning small spaces.

Hygiene Measures: Always wash hands after handling chemical products, and before smoking, eating, drinking, or using the toilet. Wash contaminated clothing or protective equipment before storage and re-use.

## 9 Physical and Chemical Properties

Physical State:	Liquid	Specific Gravity:	1.0	Vapour Pressure (mm Hg):	< 17 mm Hg
Color:	Yellow	Evaporation Rate:	< 1	Vapour Density:	> 1
Odor:	Lemon	Solubility in Water:	Complete	Freezing Point (°F):	< 32
pH:	7.5-8.5	VOC (g/L):	<6	Boiling Point (°F):	> 212
				Flash Point (°F):	> 200

< means less than

> means greater than

**Note:** These physical data are typical values based on material tested but may vary from sample to sample. Typical values should not be construed as a guaranteed analysis of any specific lot or as specification items.

## 10 Stability and Reactivity

Reactivity: No specific data

Chemical Stability: Stable

Possibility of Hazardous Reactions: Under normal conditions of storage and use, hazardous reactions will not occur.

Conditions to Avoid: Avoid exposure to heat and light.

Incompatible Materials: Slightly reactive or incompatible with oxidizers (e.g., bleach), strong acids (e.g., hydrochloric acid) and reactive metals (e.g., aluminum).

Hazardous Decomposition Products: Under normal conditions of storage and use, hazardous decomposition products should not be produced.

## 11 Toxological Information

### Symptoms:

Eye Contact:	Adverse symptoms may include the following: irritation, watering, redness
Skin Contact:	Adverse symptoms may include the following: irritation, redness
Inhalation:	Adverse symptoms may include the following: respiratory tract irritation, coughing
Ingestion:	Adverse symptoms may include the following: stomach pains

### Acute Toxicity:

Eye Contact:	May cause eye irritation.
Skin Contact:	May cause skin irritation.
Inhalation:	May cause respiratory irritation.
Ingestion:	May cause burns to mouth, throat and stomach.

### Toxicity Data:

<u>Hazardous Ingredients</u>	<u>Result</u>	<u>Species</u>	<u>Dose</u>
Didecyl dimethyl ammonium chloride	LD50 - Oral	Rat	238 mg/kg
	LD50 - Dermal	Rabbit	3,342 mg/kg
Alkyl dimethyl benzyl ammonium chloride	LD50	Rat	344 mg/kg
	LD 50- Dermal	Rabbit	3,340 mg/kg

Chronic Effects: No known significant effects or critical hazards

## 12 Ecological Information

Ecotoxicity: No data available.

### Aquatic Toxicity:

<u>Hazardous Ingredients</u>	<u>Result</u>	<u>Species</u>	<u>Dose</u>
Didecyl dimethyl ammonium chloride	No Data Available		
Alkyl dimethyl benzyl ammonium chloride	EC50	Daphnia Magna	<1.00 mg/l/48hrs

Other Adverse Effects: No known significant effects or critical hazards.

## 13 Disposal Considerations

Disposal Methods: Diluted product can be flushed to sanitary sewer. Discard empty container in trash. Dispose of waste in accordance with federal, state, and local regulations.

## 14 Transportation Information

Certain shipping modes or package sizes may have exceptions from the transport regulations.

The classification provided may not reflect those exceptions and may not apply to all shipping modes or package sizes.

### Ground Transport

DOT Classification: Not Regulated

UN Number:

Transport Hazard Class:

Packaging Group: N/A

Hazardous Division:

Hazardous Contents:

## 15 Regulatory Information

SARA Title III: No

California Proposition 65: No

Other Regulations: EPA Regulated

## 16 Other Information

HMIS/NFPA Hazard Rating:            Health: 1            Flammability: 0            Reactivity: 0

The information contained herein is based on the data available to us. It is believed to be correct. NO warranty, expressed or implied, is made regarding the accuracy of this data or the results to be obtained from the use thereof. For further information consult Maintex, Inc. .

**SDS Revision Date: 7/8/2015**

- EPA Registered - Cleaner Disinfectant
- Hospital Grade Disinfectant
- Neutralizes Odors

### Ready-To-Use Disinfectant Detergente Desinfectante

Ready-to-use, all purpose disinfectant cleaner and deodorizer. Quaternary formula kills TB, HIV-1, Hepatitis B, MRSA. MRSA-CA, VRE and Norovirus. Meets OSHA bloodborne pathogen cleanup standard. Disinfectant, mildewstat, virucide and fungicide. Recommended for use in hospitals, nursing homes, schools, universities, hotels, detention facilities and industrial facilities.

**DIRECTIONS:**

Spray area until it is covered with solution. Allow product to penetrate surface and remain wet. No scrubbing is necessary. Wipe off with a clean cloth, mop or sponge. The product will not leave grit or soap scum.



**Efficacy - see efficacy sheet for additional claims**

Bacteria	Contact Time
Staphylococcus aureus	3 min
Salmonella	3 min
Pseudomonas aeruginosa	3 min
Community Associated Methicillin Resistant Staphylococcus aureus (CA-MRSA)	3 min
Corynebacterium ammoniagenes	3 min
Enterococcus faecium	3 min
Escherichia coli	3 min
Escherichia coli O157:H7	3 min
Listeria monocytogenes	3 min
Methicillin resistant Staphylococcus aureus (MRSA)	3 min
Methicillin resistant Staphylococcus epidermidis (MRSE)	3 min
Salmonella (typhi) enterica	3 min
Streptococcus pyogenes	3 min
Vancomycin resistant Enterococcus faecalis (VRE)	3 min
Vancomycin intermediate resistant Staphylococcus aureus (VISA)	3 min
Yersinia enterocolitica	3 min

Viruses	Contact Time
Feline Calicivirus	30 sec
Norovirus	30 sec
Rabies Virus	30 sec
Human Immunodeficiency Virus, strain of HIV-1	1 min
Avian Influenza A Virus	2 min
Avian Influenza Virus, Type A	2 min
Human Coronavirus	2 min
Pandemic 2009 H1N1 Influenza A Virus	2 min
SARS Associated Coronavirus	2 min
Paramyxovirus (Mumps)	3 min
Rhinovirus Type 39	3 min
Rotovirus	3 min
Bovine Viral Diarrhea Virus	5 min
Hepatitis B Virus	5 min
Hepatitis C Virus	5 min
Canine Parvovirus *See Note	10 min
Hepatitis A Virus	10 min
Poliovirus Type 1, strain Brunhilde	10 min

	1 Quart	146032
	1 Gallon	146004

**TECHNICAL SPECS:**

pH	11.5 - 12.5
Fragrance	Lemon
Color	Clear
Specific Gravity	1.0
Chemical Base	Quaternary
Foam Characteristic	Moderate
Solubility in Water	Complete
Concentration	RTU

See SDS for complete product information.

Note: COVID-19 is caused by SARS-CoV-2, a novel coronavirus. Turbo-Kill kills similar viruses and therefore can be used against SARS-CoV-2 when used in accordance with the directions for use against Canine Parvovirus on hard, non-porous surfaces. Refer to the CDC website at <https://www.cdc.gov/coronavirus/2019-ncov/index.html> for additional information.

## 1 Material and Supplier Identification

Product Name: **Turbo Kill**  
Description: Disinfectant/Cleaner/Sanitizer  
Recommended use of the chemical and restrictions: Use only for the purpose on product label. This product is not intended to be used without prior dilution if specified on product label.

Supplier's Information: **Maintex, Inc.**  
13300 E. Nelson Ave  
City of Industry, CA 91746  
800-446-1888 (Customer Service)

Emergency Telephone: (800) 255-3924 USA (813)248-0585 International (Chemtel 24 hrs)

## 2 Hazards Identification

Classification of Mixture: Not Classified Pictogram  
No Pictogram

Signal Word: WARNING  
Hazard Statements: May cause skin and eye irritation.

### Precautionary Statements

General: Keep out of Reach of Children. Read label before use.  
Prevention: Wash hands thoroughly after handling.  
Response: IF ON SKIN: Take off contaminated clothing and wash before reuse. Rinse skin with water. If skin irritation persists: Get medical attention.  
IF IN EYES: Rinse cautiously with water for several minutes. Remove contact lenses, if present and easy to do. Continue rinsing. If eye irritation persists: Get medical attention.  
IF INHALED: Remove person to fresh air and keep comfortable for breathing. If problem persists, call a Poison Center or get medical attention.  
IF SWALLOWED: Rinse mouth. Do NOT induce vomiting. Get medical attention immediately.

## 3 Composition/Information on Ingredients

<u>Hazardous Ingredients</u>	<u>CAS Number</u>	<u>Concentration Range %</u>
Diethylene Glycol Monobutyl Ether	112-34-5	1-10
Alkyl dimethyl ethylbenzyl ammonium chloride	68956-79-6	0.105
Alkyl dimethyl benzyl ammonium chloride	68391-01-5	0.105



## 4 First Aid Measures

Eye Contact:	Flush eyes with water for 15 minutes. Remove contact lenses if any.
Skin Contact:	Contact with concentrate may be an irritant to sensitive skin. If spilt in large areas of skin, rinse immediately with water and remove clothing. Wash skin thoroughly with soap and water.
Inhalation	If discomfort is experienced after prolonged exposure to vapors, move person to fresh air. Get medical attention if irritation persists.
Ingestion:	Get medical attention immediately. Rinse mouth with water. Do NOT induce vomiting. Drink glass of water to dilute product.

## 5 Firefighting Measures

Suitable Extinguishing Media:	Water spray, normal foam, dry agent (carbon dioxide, dry chemical powder.)
Specific Hazards arising from the Chemical:	In a fire or if heated, a pressure increase will occur and the container may burst. Combustion products may include and are not limited to nitrogen oxides, carbon monoxide, and carbon dioxide.
Specific Protective Equipment and Precautions for Firefighters:	Firefighters should wear NIOSH approved self-contained breathing apparatus and protective clothing. If safe to do so, remove containers from path of fire. If involved in a fire, keep containers cool with water spray.

## 6 Accidental Release Measures

Emergency Procedures:	Keep area clear of personnel until area has been properly cleaned.
Personal Precautions/ Protective Equipment:	Slippery when spilt. To avoid accidents, clean up immediately and shut off source of leak, if safe to do so. Wear appropriate protective equipment to prevent any contamination of skin, eyes, and personal clothing. Provide sufficient ventilation.
Environmental Precautions:	If contamination of sewers or waterways has occurred, advise local emergency services.
Methods for Containment and Cleaning Up:	Contain spill with absorbent (soil, sand, or other inert material) or spill kit to prevent contamination of sewers or waterways. Neutralization agent is not recommended within building, as toxic vapors may be omitted. Properly dispose of used absorbents in accordance with local, state, and federal regulations.

## 7 Handling and Storage

Precautions for Safe Handling:	Avoid skin and eye contact, inhalation and ingestion. Wash hands thoroughly after use. Keep out of reach of children.
Conditions for Safe Storage, Including Incompatibilities:	Store in cool, dry place and out of direct sunlight. Store away from source of heat or ignition. Do not mix with other chemicals. Keep container closed when not in use, and check regularly for leaks.  See Section 10 for incompatible materials.

## 8 Exposure Controls/Personal Protection

### Control Parameters:

#### Hazardous Ingredients

	<u>ACGIH TLV</u>	<u>OSHA PEL</u>	<u>NIOSH IDLH</u>
Diethylene Glycol Monobutyl Ether	TWA 10 ppm		
Alkyl dimethyl ethylbenzyl ammonium chloride	N/A	N/A	N/A
Alkyl dimethyl benzyl ammonium chloride	N/A	N/A	N/A

Appropriate engineering controls:

Good ventilation should be sufficient to control worker exposure to airborne contaminants.

### Personal Protection

Eye Protection: Use protective glasses or safety goggles if splashing or spray-back is likely.

Hand Protection: Use protective gloves when used for prolong periods or if skin sensitive.

Skin Protection: Use apron if splashing or spray-back is likely.

Respiratory Protection: Use in well ventilated areas or local exhaust ventilation when cleaning small spaces.

Hygiene Measures: Always wash hands after handling chemical products, and before smoking, eating, drinking, or using the toilet. Wash contaminated clothing or protective equipment before storage and re-use.

## 9 Physical and Chemical Properties

Physical State:	Liquid	Specific Gravity:	1.00	Vapour Pressure (mm Hg):	< 17 mm Hg
Color:	Clear	Evaporation Rate:	< 1	Vapour Density:	> 1
Odor:	Lemon	Solubility in Water:	Complete	Freezing Point (°F):	< 32
pH:	11.5-12.5	VOC (g/L):	<1	Boiling Point (°F):	> 212
				Flash Point (°F):	> 200

< means less than

> means greater than

**Note:** These physical data are typical values based on material tested but may vary from sample to sample. Typical values should not be construed as a guaranteed analysis of any specific lot or as specification items.

## 10 Stability and Reactivity

Reactivity: No specific data

Chemical Stability: Stable

Possibility of Hazardous Reactions: Under normal conditions of storage and use, hazardous reactions will not occur.

Conditions to Avoid: Avoid exposure to heat and light.

Incompatible Materials: Slightly reactive or incompatible with oxidizers (e.g., bleach), strong acids (e.g., hydrochloric acid) and reactive metals (e.g., aluminum).

Hazardous Decomposition Products: Under normal conditions of storage and use, hazardous decomposition products should not be produced.

## 11 Toxicological Information

### Symptoms:

Eye Contact:	Adverse symptoms may include the following: irritation, watering, redness
Skin Contact:	Adverse symptoms may include the following: irritation, redness
Inhalation:	Adverse symptoms may include the following: respiratory tract irritation, coughing
Ingestion:	Adverse symptoms may include the following: stomach pains

### Acute Toxicity:

Eye Contact:	May cause eye irritation.
Skin Contact:	May cause skin irritation.
Inhalation:	May cause respiratory irritation.
Ingestion:	May cause burns to mouth, throat and stomach.

### Toxicity Data:

#### Hazardous Ingredients

<u>Hazardous Ingredients</u>	<u>Result</u>	<u>Species</u>	<u>Dose</u>
Diethylene Glycol Monobutyl Ether	LC0 - Inhalation	Rat	3 mg/l
	LD 50- Dermal	Rabbit	2764 mg/kg
	LD50 - Oral	Mouse	2410 mg/kg
Alkyl dimethyl ethylbenzyl ammonium chloride			
Alkyl dimethyl benzyl ammonium chloride	no data available		

Chronic Effects: No known significant effects or critical hazards

## 12 Ecological Information

### Ecotoxicity:

#### Aquatic Toxicity:

##### Hazardous Ingredients

<u>Hazardous Ingredients</u>	<u>Result</u>	<u>Species</u>	<u>Dose</u>
Diethylene Glycol Monobutyl Ether	LC50	Lepornis macrochirus	1300 mg/l/96 hrs
	NOEC	Daphnia magna	100 mg/l/48 hrs
	NOEC	Algae	100 mg/l 96 hrs
Alkyl dimethyl ethylbenzyl ammonium chloride			
Alkyl dimethyl benzyl ammonium chloride	No data available		

Other Adverse Effects:

## 13 Disposal Considerations

Disposal Methods: Diluted product can be flushed to sanitary sewer. Discard empty container in trash. Dispose of waste in accordance with federal, state, and local regulations.

## 14 Transportation Information

Certain shipping modes or package sizes may have exceptions from the transport regulations. The classification provided may not reflect those exceptions and may not apply to all shipping modes or package sizes.

#### Ground Transport

DOT Classification: Not Regulated

UN Number:

Transport Hazard Class:

Packaging Group:

Hazardous Division:

Hazardous Contents:

## 15 Regulatory Information

SARA Title III: No

California Proposition 65: No

**16 Other Information**

HMIS/NFPA Hazard Rating:

Health: 1


Flammability: 0


Reactivity: 0


The information contained herein is based on the data available to us. It is believed to be correct. NO warranty, expressed or implied, is made regarding the accuracy of this data or the results to be obtained from the use thereof. For further information consult Maintex, Inc. .

**SDS Revision Date: 7/8/2015**

# Professional Cordless Electrostatic Backpack Sprayer

- 

Saves Time
- 

Saves Money
- 

Provides Better Coverage



**Ideal for Disinfecting, Sanitizing, Odor Removal,  
Decontamination, Pesticides/Fertilizing & More**

Portability:  
Easy-Carry Handle



**VP300ES**

Comfortable  
Carrying Straps

2.25 Gallon  
Easy-Fill Tank



VP72 12"  
Extension Wand

Double-Charge  
Technology for  
Maximum Coverage

Quick-Release Valve

Increased Durability:  
Glass-Filled Housing

Versatility:  
Adjustable  
3-in-1 Nozzle

Long-Lasting Battery  
VP20A (4 Hour Run Time)

Ergonomic Handle  
with Lock for  
Comfort and Safety

4-Foot Hose

## Professional Cordless Electrostatic Handheld Sprayer

### Product Specifications

Model #	VP300ES	Weight (Empty)	10 lbs.
Power	Cordless	Weight (Full)	28.8 lbs
Tank Size	2.25 gal / 8.52 L	Optimum Spray Range	4-6 ft.

	Nozzle Setting 1	Nozzle Setting 2	Nozzle Setting 3
Nozzle Shape	Full Cone	Full Cone	120° Fan
Particle Size	40 microns	80 microns	110 microns
Flow Rate	3.4 ounce/min	5.1 ounce/min	13.4 ounce/min
Run Time per Tank	84 min	56.5 min	21.8 min
Coverage per Tank*	23,000 sq ft	20,600 sq ft	13,100 sq ft
Tanks per Charge	2.9	4.2	11

\*Per internal testing determined by flow rate and particle size

### Accessories



VP74 24"  
Extension Wand



VP31 2.25 Gallon  
Tank with Cap



VP49 Nozzle  
Wrench



VP50 3-in-1  
Nozzle



VP20B 16.8V  
6800mAh Battery  
(8hr. run time)



Cart

Company ID Number: 1571621

## E-VERIFY

### CORPORATE COMPANY

If you have any questions, contact E-Verify at 888-464-4218.

#### INFORMATION REQUIRED FOR E-VERIFY

Information relating to your Company:

Company Name:	Get Clean Services, LLC
Company Facility Address:	4100 W. ELDORADO PKWY
	STE. 100-164
	MCKINNEY, TX 75070
County or Parish:	COLLIN

Company ID Number: 1571621

**Information relating to the Corporate Administrator(s) for your Company on policy questions or operational problems:**

Name Charles B Herrera  
Phone Number (661) 857 - 0178  
Fax Number  
Email Address charlesherrera@getcleanservices.com

Name Olga Cervantes  
Phone Number (480) 426 - 2473  
Fax Number  
Email Address anjecervantes@getcleanservices.com

Name Kimberly Evans  
Phone Number (985) 718 - 7035  
Fax Number  
Email Address kimberlyevans@getcleanservices.com

Name Donna Flores  
Phone Number (405) 274 - 0781  
Fax Number  
Email Address donnaflores@getcleanservices.com



Company ID Number: 1571621

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*Daisy Estrada*

has successfully completed the

## **Online Fundamentals Training Course**

**with an emphasis on SARS-CoV-2 / COVID 19**

The GBAC Fundamentals Course is intended to strengthen skills and build knowledge by; teaching preventative, response, infection control, and contamination control measures to known or potential infectious disease outbreak situations. Importance of proper cleaning and disinfection for health. GBAC protocol for response and remediation and use of personal protective equipment (PPE), tools, and equipment.

A handwritten signature in black ink, reading 'Patricia L. Olinger', is written over a thin horizontal line.

Patty Olinger  
Executive Director  
GBAC

*This certificate of completion expires two years from 07/28/2020.*



*Donna Flores*

has successfully completed the

## **Online Fundamentals Training Course**

**with an emphasis on SARS-CoV-2 / COVID 19**

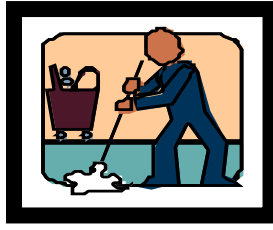
The GBAC Fundamentals Course is intended to strengthen skills and build knowledge by; teaching preventative, response, infection control, and contamination control measures to known or potential infectious disease outbreak situations. Importance of proper cleaning and disinfection for health. GBAC protocol for response and remediation and use of personal protective equipment (PPE), tools, and equipment.

A handwritten signature in black ink, reading 'Patricia L. Olinger', is written over a horizontal line.

Patty Olinger  
Executive Director  
GBAC

*This certificate of completion expires two years from 07/28/2020.*

MBJ BUILDING SERVICES INC.



3863 TERRITORY STREET  
LAS VEGAS, NEVADA 89121

**COST**

-	-	-	-	-	-
-	<b><u>Somerset Academy Sky Pointe</u></b>	-			
<b><u>Period</u></b>	<b><u>Description</u></b>	<b><u>Quantity</u></b>	<b><u>Cost</u></b>	<b><u>SQ FT</u></b>	<b><u>\$ SQ FT</u></b>
Base	5 Day Week Service	Monthly	\$10,251	127179	0.0806
Option 1	Deep Cleaning Day	Each	\$1,000.00		
Option 2	Electrostatic Application Of Disinfectant	Each	\$1,750		
Option 3	Electrostatic Application Of AntiMicrobial	Each	\$2,000		
Option 4	Alternate Services	Yes			

# SOMERSET ACADEMY OF LAS VEGAS

## Supporting Document

Meeting Date: November 18, 2020  
Agenda Item: 4b5 – Approval of Teacher and Staff Holiday Bonuses  
Number of Enclosures: 0

### **SUBJECT: Teacher and Staff Holiday Bonuses**

Action  
 Appointments  
 Approval  
 Consent Agenda  
 Information  
 Public Hearing  
 Regular Adoption

Presenter (s): Board

Recommendation:

Proposed wording for motion/action:

**Consent**

Fiscal Impact: N/A

Estimated Length of time for consideration (in minutes): 0 Minutes

Background: As a token of gratitude to the faculty and staff of Somerset Academy it is proposed that the Board approve year-end gifts of \$125 each for 723 employees for a total of \$90,375.

Submitted By: Staff

# SOMERSET ACADEMY OF LAS VEGAS

## Supporting Document

Meeting Date: November 18, 2020  
Agenda Item: 4c – Approval of Renewal of Part-Time Distance Education Program through Academica Virtual Education  
Number of Enclosures: 0

### **SUBJECT: Renewal of Part-Time Distance Education Program**

Action  
 Appointments  
 Approval  
 Consent Agenda  
 Information  
 Public Hearing  
 Regular Adoption

Presenter (s): Board

Recommendation:

Proposed wording for motion/action:

**Consent**

Fiscal Impact: N/A

Estimated Length of time for consideration (in minutes): 0 Minutes

Background: Academica Virtual provides distance learning for credit renewal and summer school. Renewal will ensure that Somerset can continue to use Academica Virtual Education as needed.

Submitted By: Staff

# SOMERSET ACADEMY OF LAS VEGAS

## Supporting Document

Meeting Date: November 18, 2020

Agenda Item: 4d – Approval of Somerset Academy of Las Vegas’ Policy under Senate Bill 147 and NRS 388A.489, 389.320, and 389.330 to Support Students who are Homeless, Unaccompanied, or who Live in Foster Care

Number of Enclosures: 1

**SUBJECT: Approval of Policy to Support Students who are Homeless, Unaccompanied, or who Live in Foster Care**

Action

Appointments

Approval

Consent Agenda

Information

Public Hearing

Regular Adoption

Presenter (s): Board

Recommendation:

Proposed wording for motion/action:

**Consent**

Fiscal Impact: N/A

Estimated Length of time for consideration (in minutes): 0 Minutes

Background: A new State law requires that Somerset have a policy to support foster children, homeless youth, and unaccompanied minors. This policy has been created based upon the new statute and needs Board approval.

Submitted By: Staff



(insert school name)

## School Policy - Support of Students Who Are Homeless, Unaccompanied or Living in Foster Care

Senate Bill 147 from the 2019 Legislative Session, now codified in [NRS 388A.489](#), NRS 389.320, and NRS 389.330, established several requirements for supporting students who are homeless, unaccompanied or who live in foster care. The legislation addresses four areas:

- Identification of homeless students, unaccompanied students and students living in foster care
- Development of a plan for each homeless student, unaccompanied student and student living in foster care to maximize credits
- Development of procedures for awarding partial credit
- Graduation requirements for homeless student, unaccompanied student and student living in foster care who transfer during 11<sup>th</sup> or 12<sup>th</sup> grade

In accordance with above requirements, (insert school name) has established the following policies to ensure the implementation of SB 147 in support of students who are homeless, unaccompanied, or live in foster care:

### **Identification of Homeless Students, Unaccompanied Students and Students Living in Foster Care**

- Include a Housing Questionnaire with every registration packet that is completed by all incoming students/families.
- Follow-up with students who indicated that they may be homeless, unaccompanied youth, or in foster care.
- Maintain a record of these students in Infinite Campus and by the school liaison (usually an SSP or school counselor).

### **Development of a Plan**

- Assess students' current progress towards graduation including total credits earned and completion of graduation requirements.
- Engage in a conversation with students and any guardians, family members and advocates to understand students' interests, strengths and goals, as well as any current or previous challenges that have impacted learning.
- Collaborate with students and any guardians, family members and advocates to develop a plan to maximize the accrual of credits and progress towards graduation.

### **Development of Procedures for Awarding Partial Credit**

- Make clear that partial credit may be awarded without satisfying any attendance requirement for the course or requirement for hours of classroom instruction.



(insert school name)

## School Policy - Support of Students Who Are Homeless, Unaccompanied or Living in Foster Care

- As outlined in NRS 389.320(2), in determining whether coursework has been satisfactorily completed and the amount of credit to award and accept for the coursework, consider as evidence:
  - Demonstration of competency by a pupil
  - Performance by a pupil on an examination
  - Successful completion of a program of independent study, or any part of such a program, by the pupil
  - Full or partial credit for coursework completed by a pupil at an accredited public or private school located within or outside of this State that is sought to be transferred
  - Full or partial credit for coursework completed by a pupil at a summer school conducted by an accredited public or private school or institution or higher learning located within or outside of this State that is sought to be transferred
  - Completion by a pupil of a correspondence or distance education course provided by a high school which is nationally accredited or by an entity which appears on the list published by the Department pursuant to NRS 388.834
  - Completion of an apprenticeship program by a pupil
  - Completion of a program by a pupil at a trade or vocational school which is accredited
  - Work experience of a pupil
  - Community service performed by a pupil
- In determining whether coursework has been satisfactorily completed and the amount of credit to award and accept for the coursework, the school will not consider as evidence the time, place or pace at which pupils progress or the number of hours of classroom instruction the pupils receives.
- Students who are homeless, unaccompanied or live in foster care may appropriately combine partial credit (ex. two quarter credits of English equates to a half credit of English) for the purpose of accumulating the necessary credits for graduation.

### **Graduation Requirements**

- Additional graduation requirements, beyond those established by the State Board of Education, will not be required of students who are homeless, unaccompanied or living in foster care that transfers during his/her 11<sup>th</sup> or 12<sup>th</sup> grade.
- In the event that students who are homeless, unaccompanied or living in foster care that transfer during 11<sup>th</sup> or 12<sup>th</sup> grade and are not able to receive diplomas within five years, the school will work quickly with them and their parents or guardians, if applicable, to agree on a modified course of study.

# SOMERSET ACADEMY OF LAS VEGAS

## Supporting Document

Meeting Date: November 18, 2020 Agenda Item: 5 – Data Presentation Number of Enclosures: 2
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<b>SUBJECT: Data Presentation</b>
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<input type="checkbox"/> Action
<input type="checkbox"/> Appointments
<input type="checkbox"/> Approval
<input type="checkbox"/> Consent Agenda
<input checked="" type="checkbox"/> Information
<input type="checkbox"/> Public Hearing
<input type="checkbox"/> Regular Adoption

Presenter (s): Jessica Barr
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Recommendation:
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Proposed wording for motion/action:
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Fiscal Impact: N/A
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Estimated Length of time for consideration (in minutes): 15-20 Minutes
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Background: Jessica Barr will provide a presentation on data.
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Submitted By: Staff
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# Baseline Data

Fall 2020





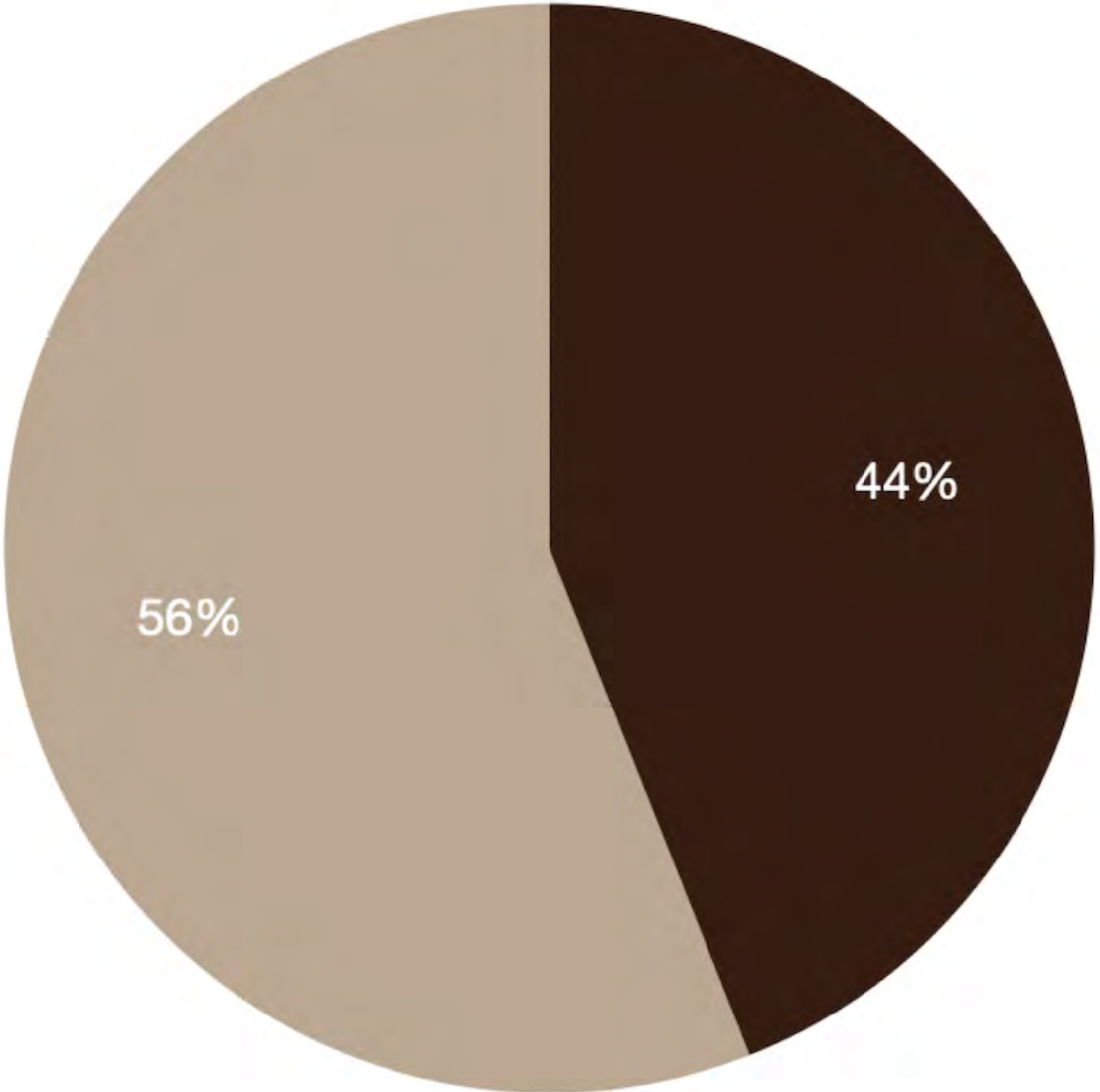


**Aliante**  
iReady & MAP



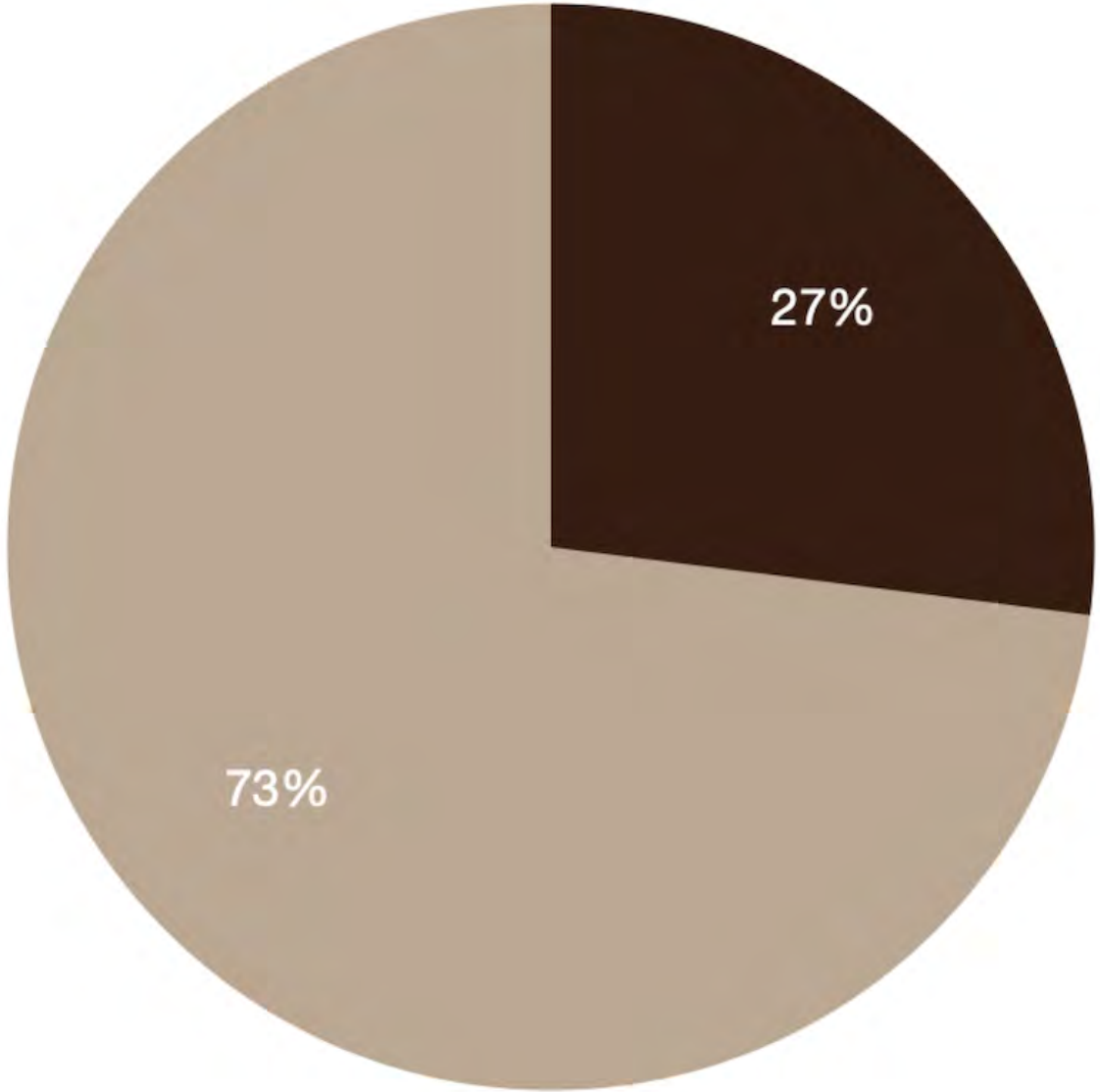
### ELA % of Students at Grade Level

● On/Above Grade Level    ● Below Grade Level



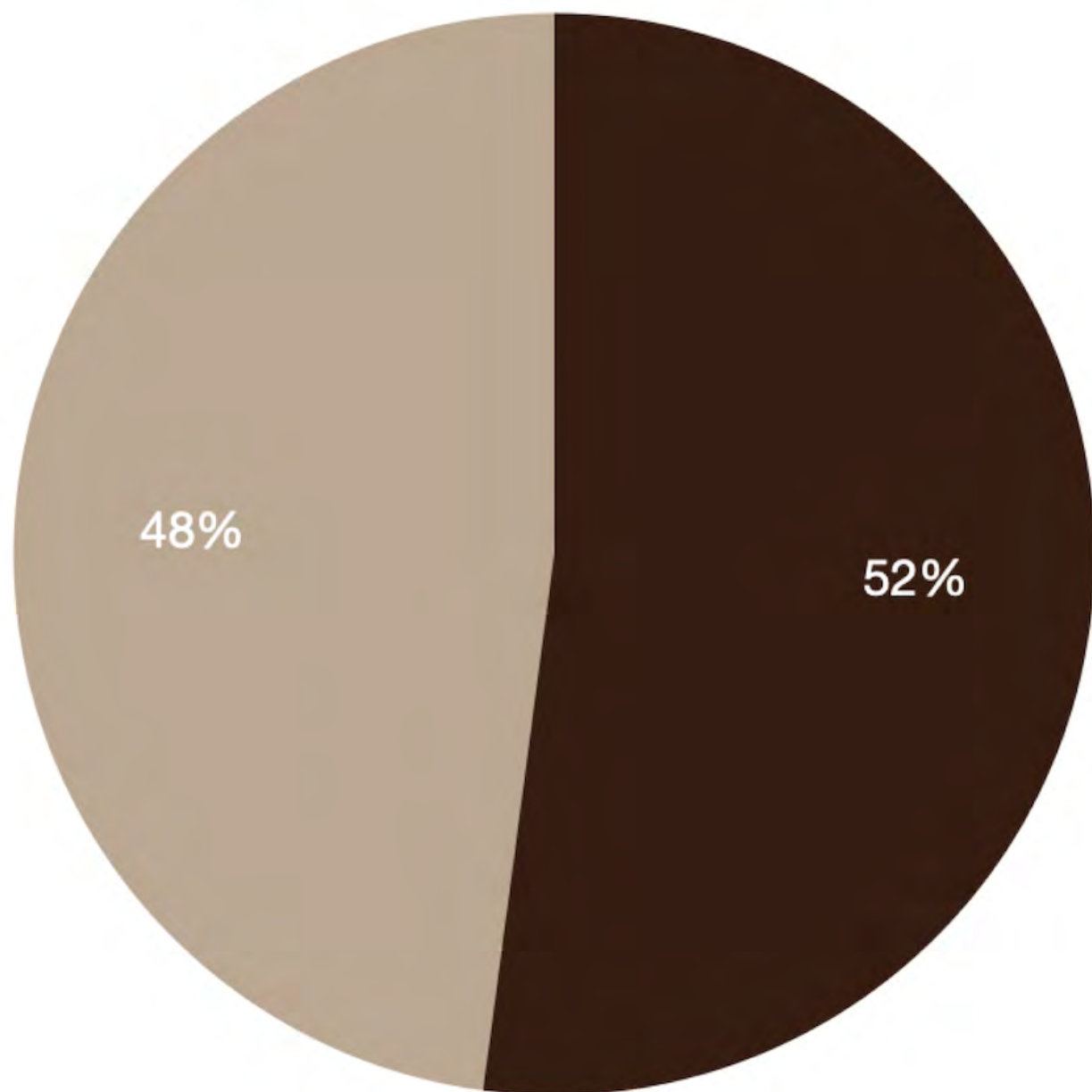
### Math % of Students at Grade Level

● On/Above Grade Level    ● Below Grade Level



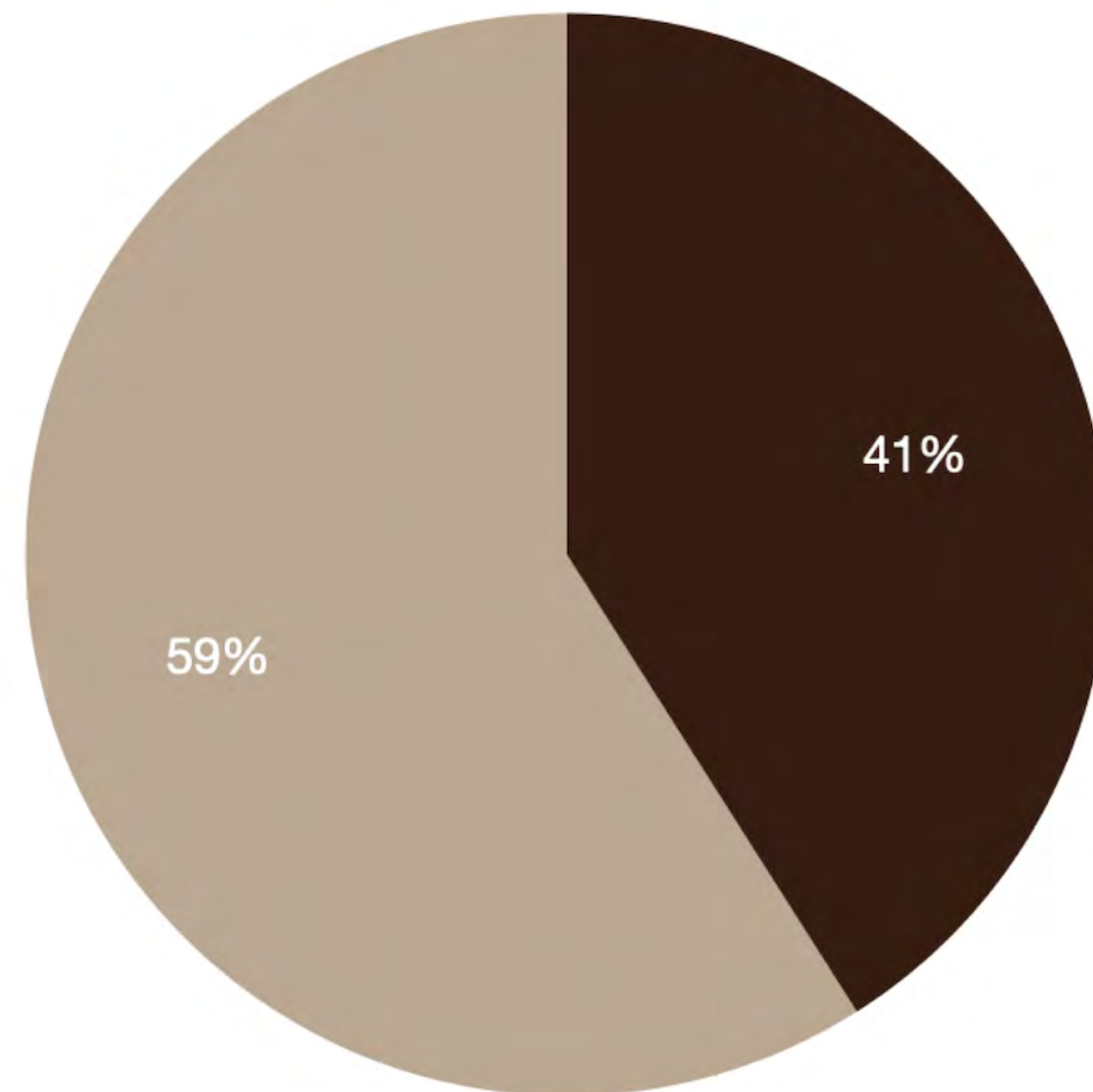


Reading % of Students  
at Grade Level



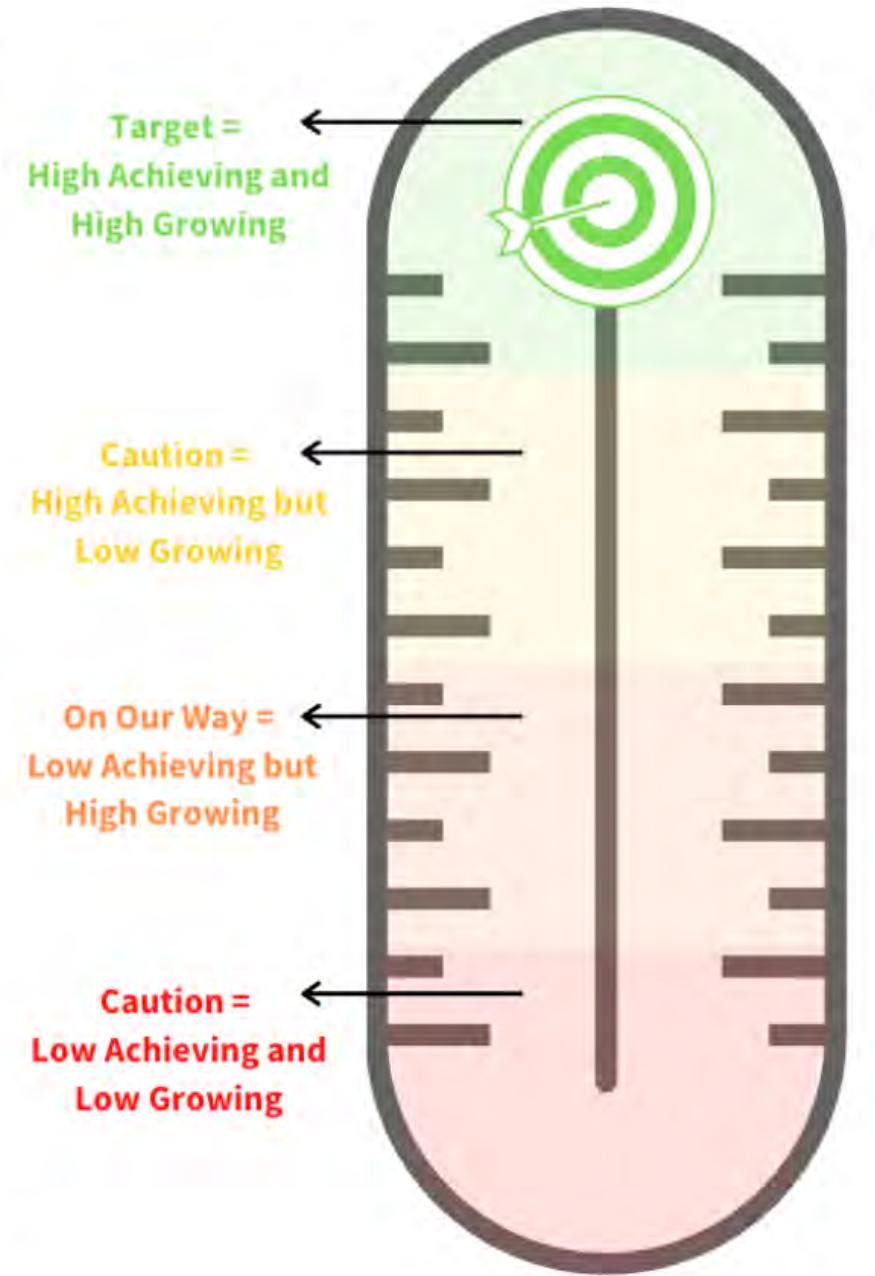
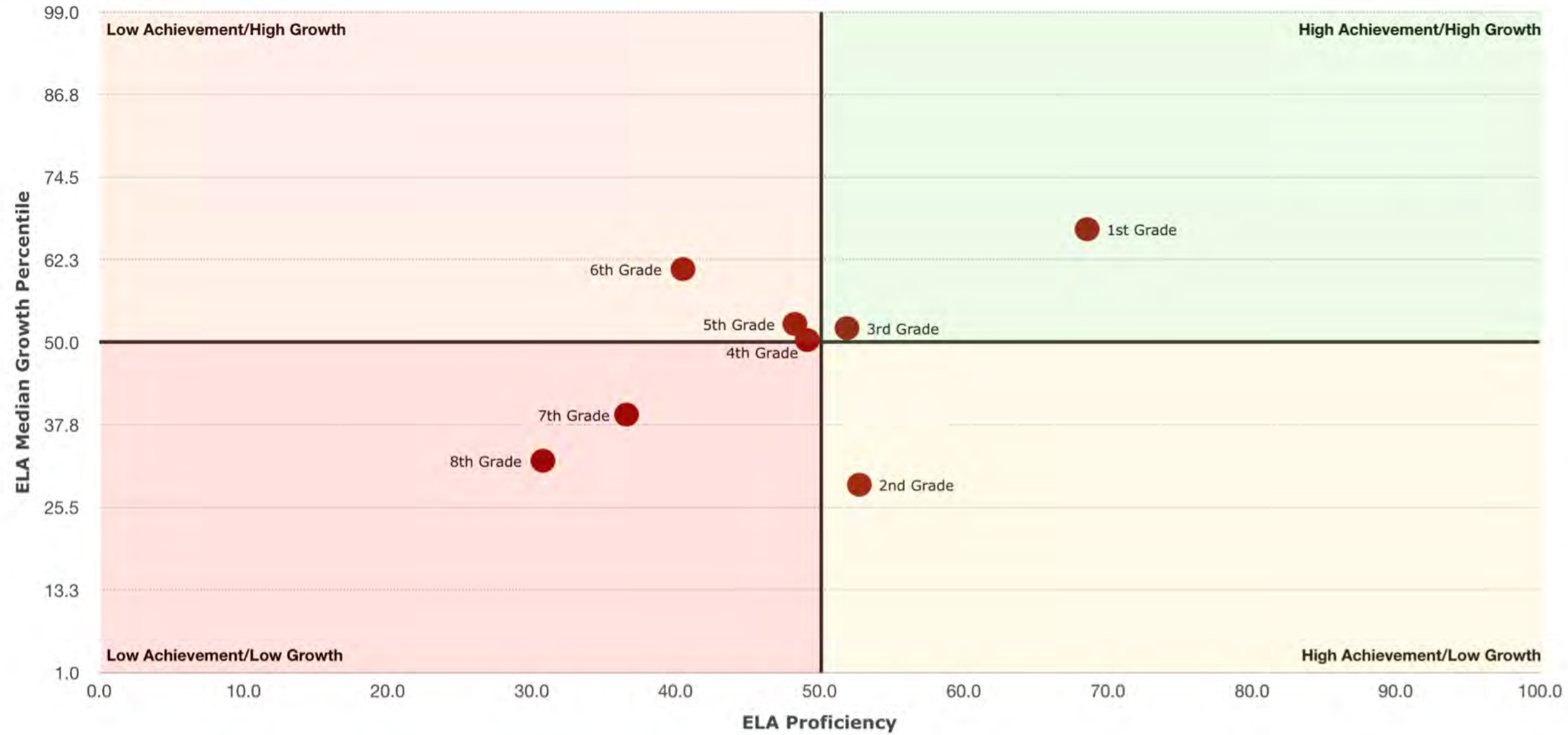
● On/Above Grade Level

Math % of Students  
at Grade Level



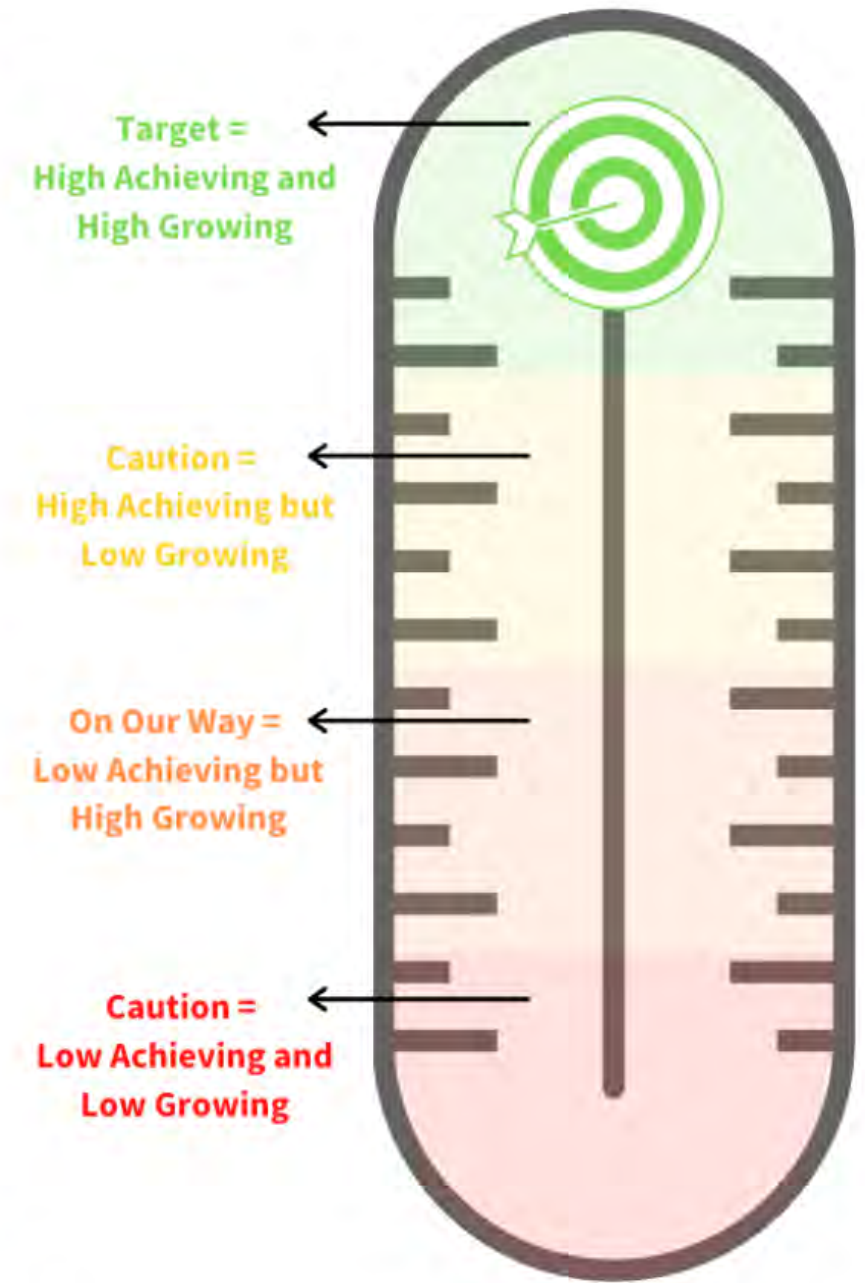
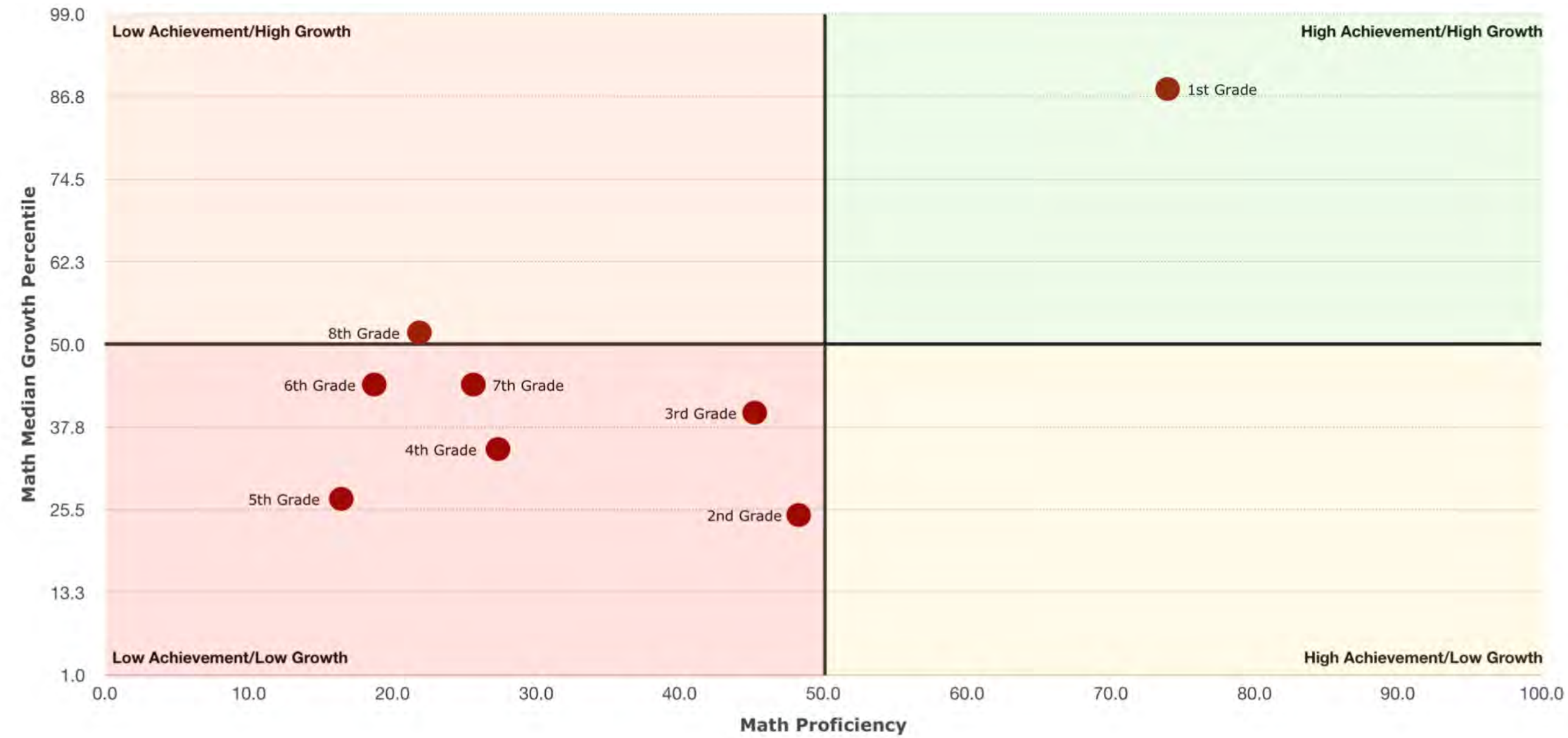
● Below Grade Level

# SOMERSET ACADEMY ALIANTE - MAP READING QUADRANT BY GRADE





# SOMERSET ACADEMY ALIANTE - MAP MATH QUADRANT BY GRADE





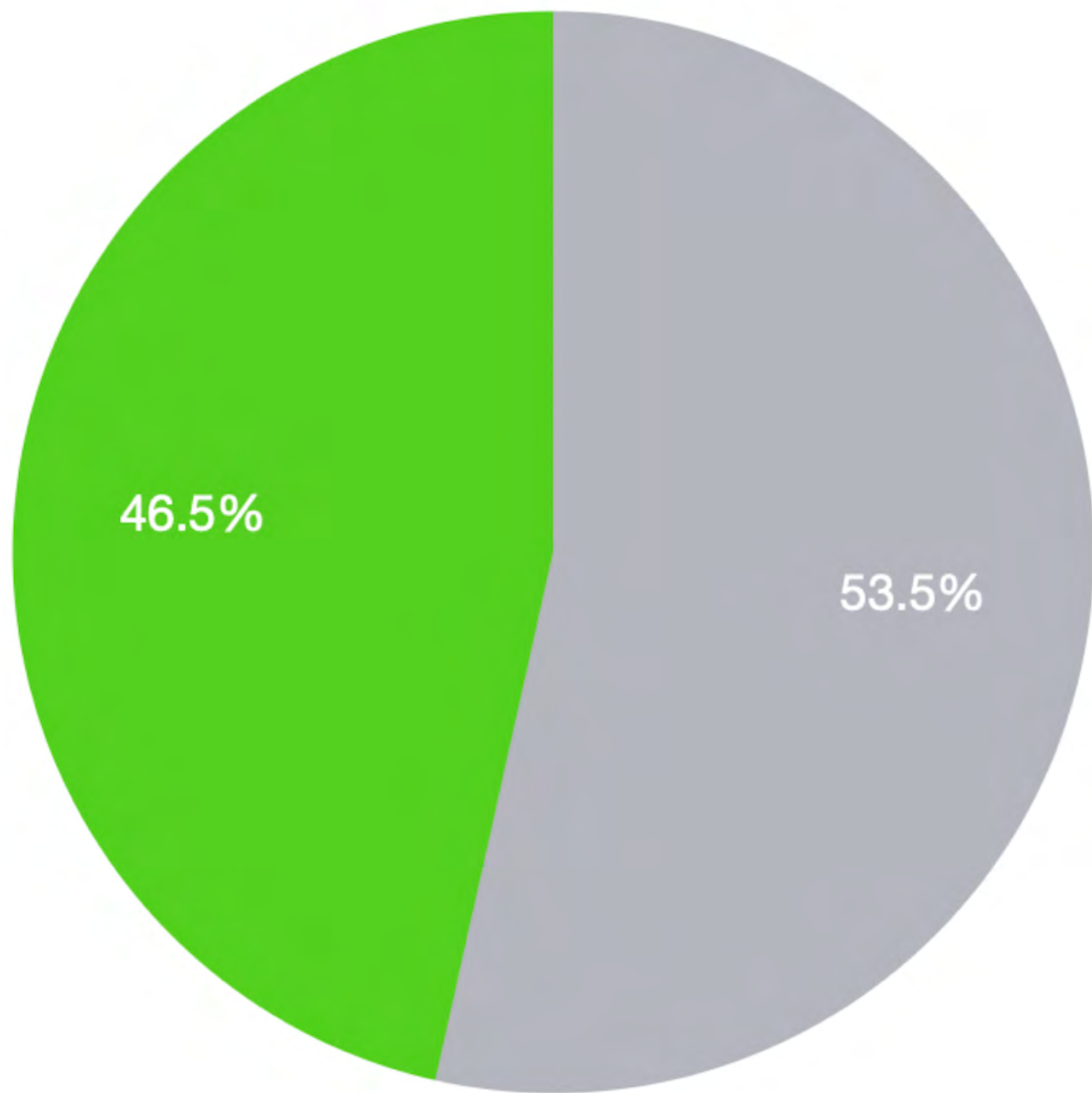


# Lone Mountain

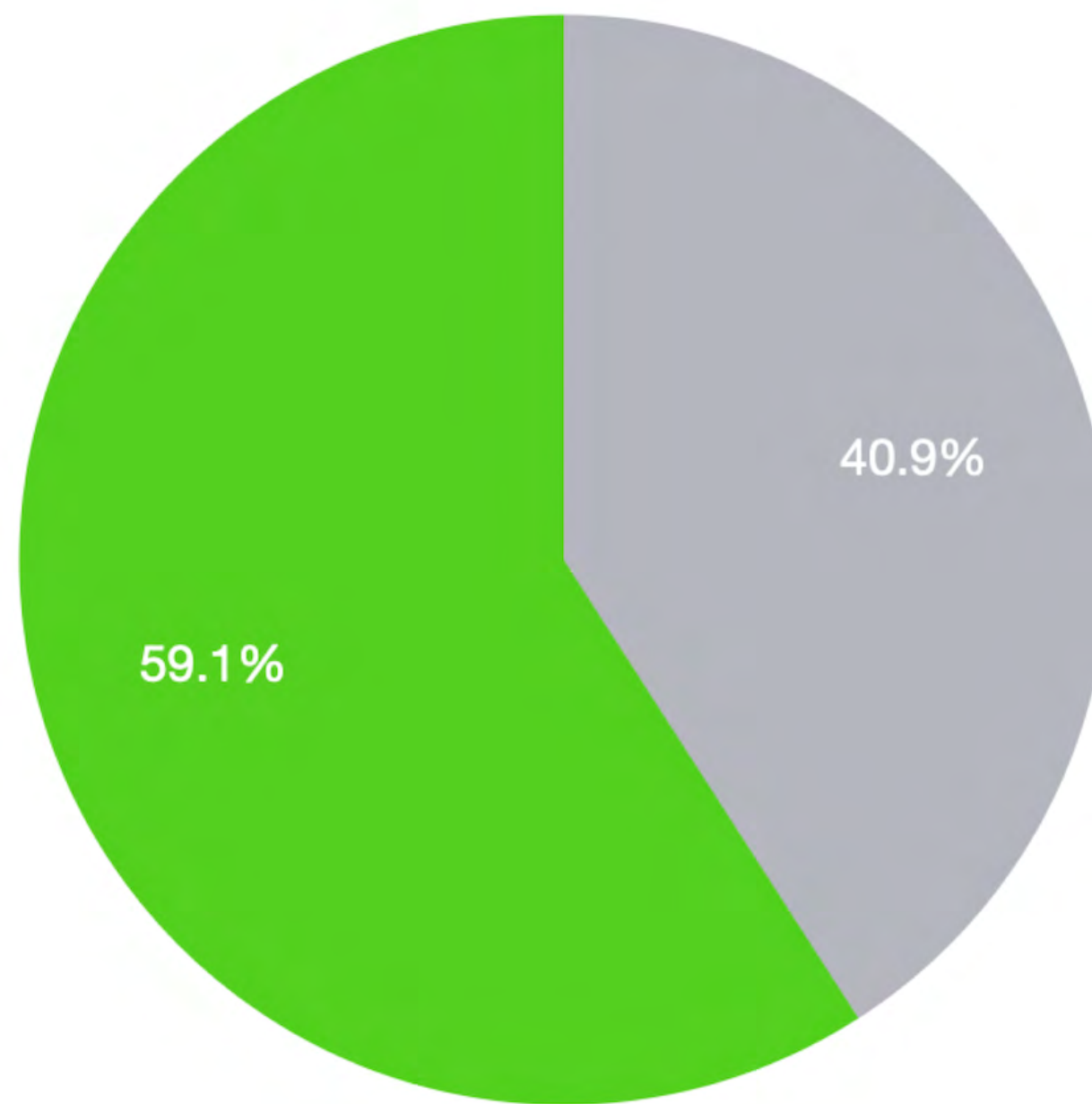
## MAP



Reading % of Students  
at Grade Level



Math % of Students  
at Grade Level

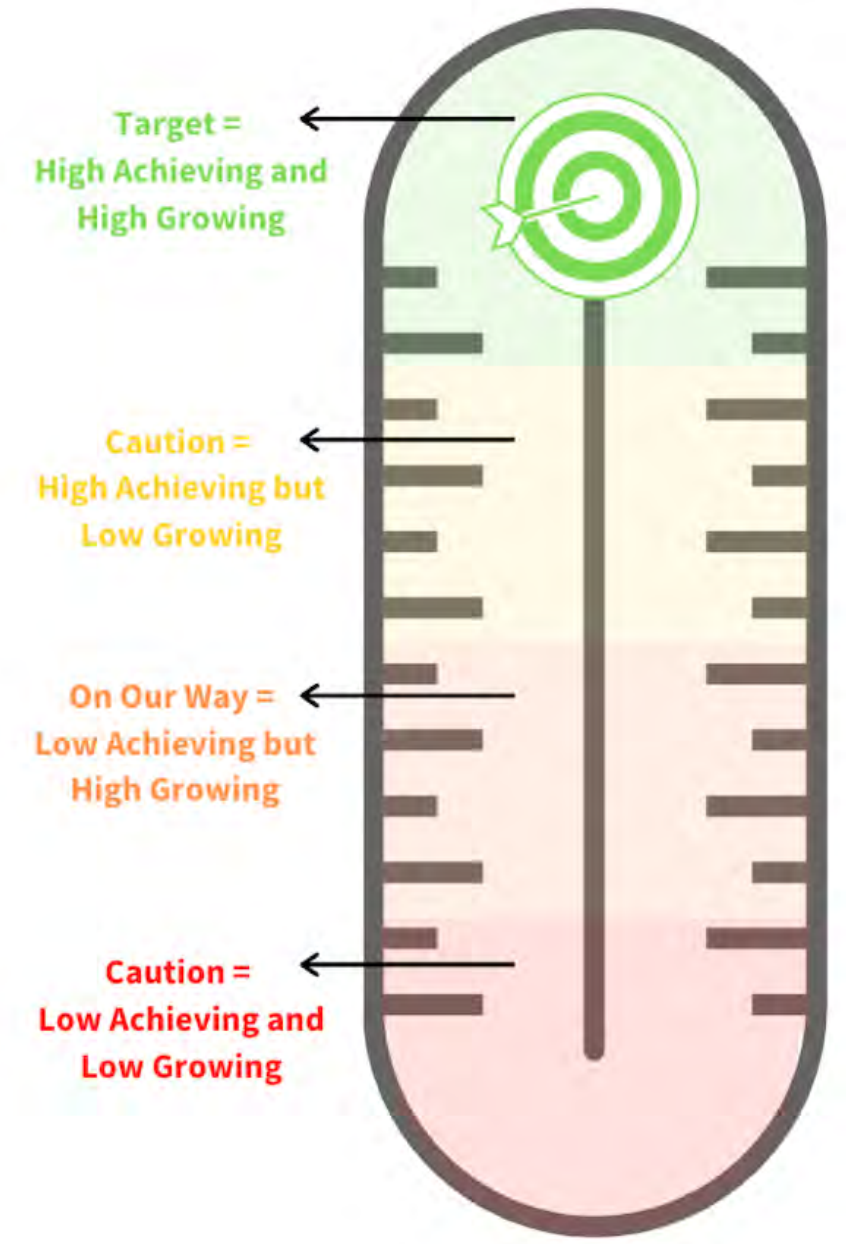
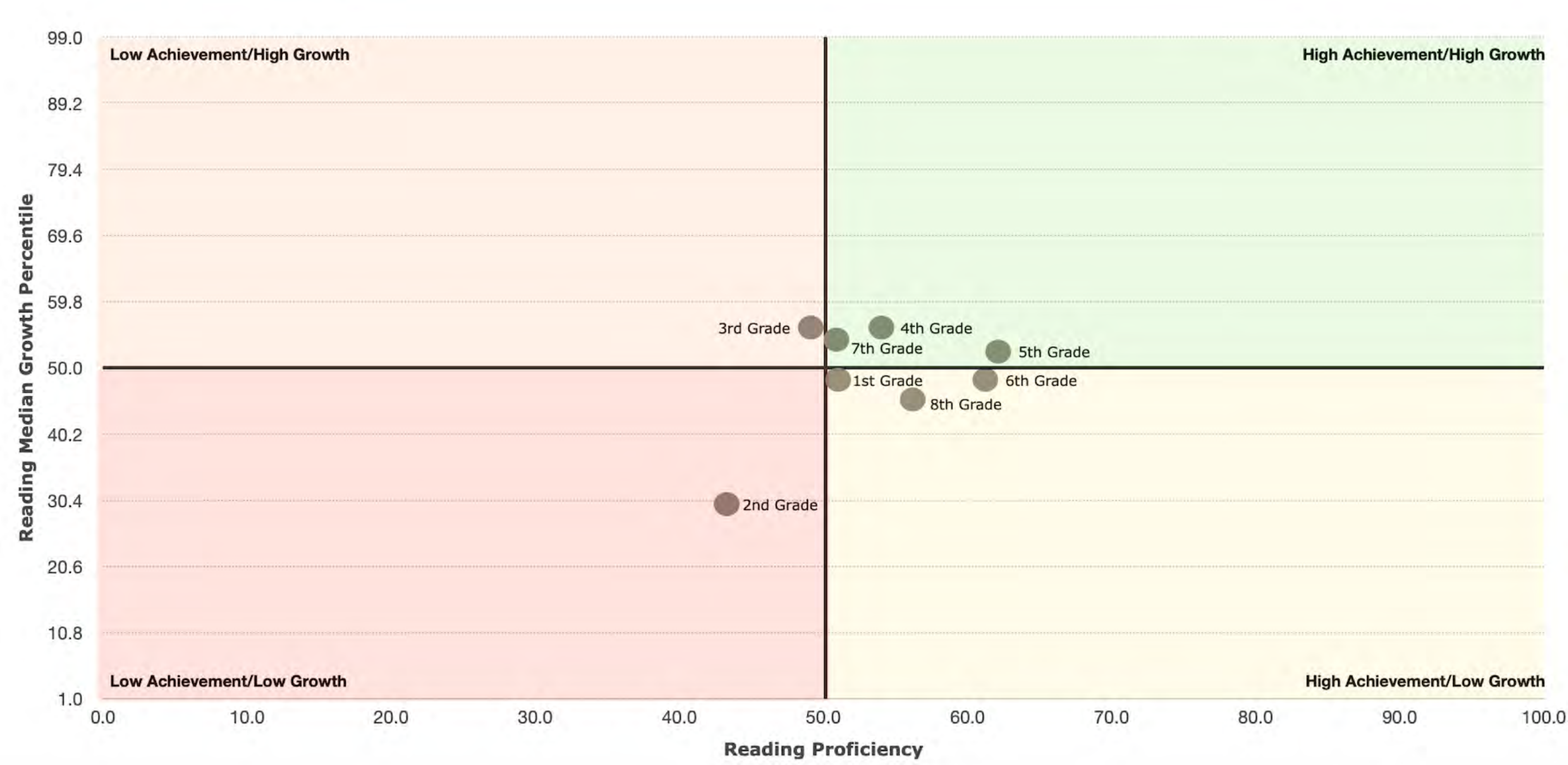


● On/Above Grade Level

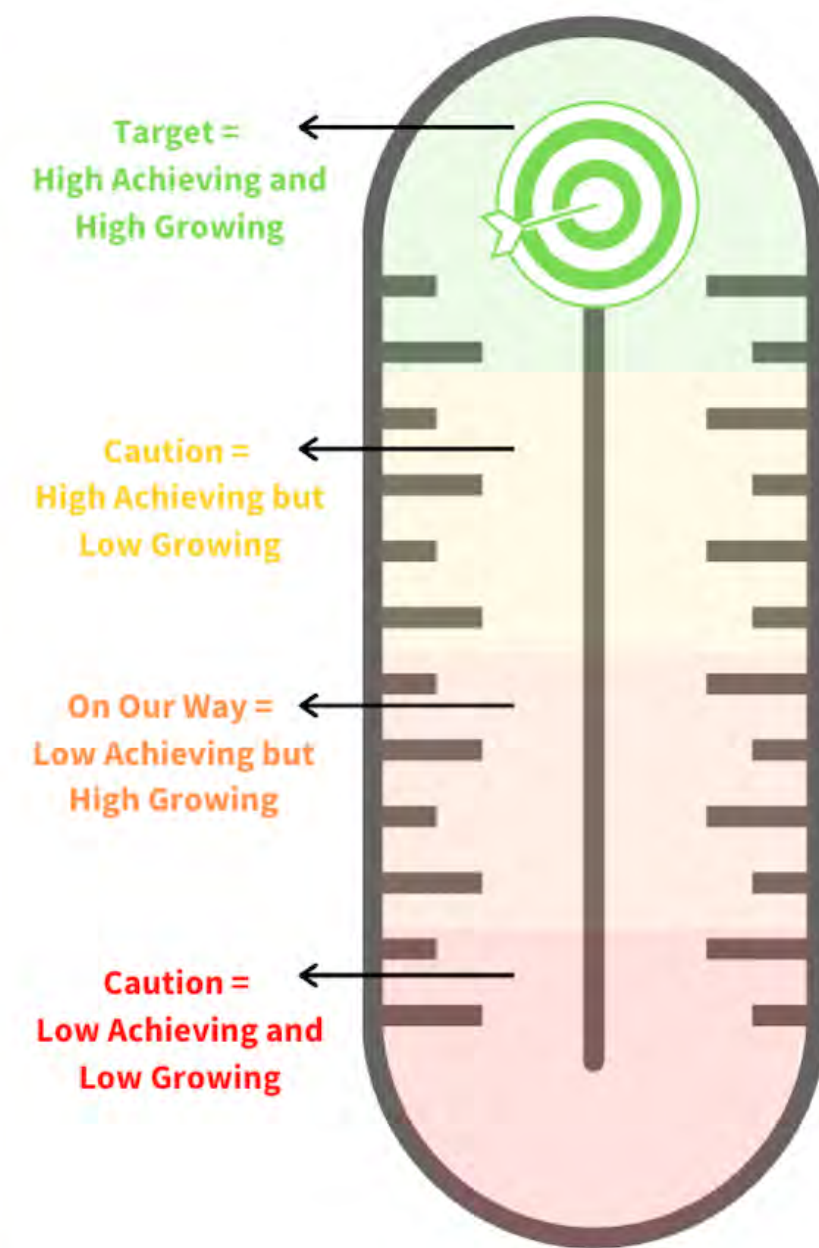
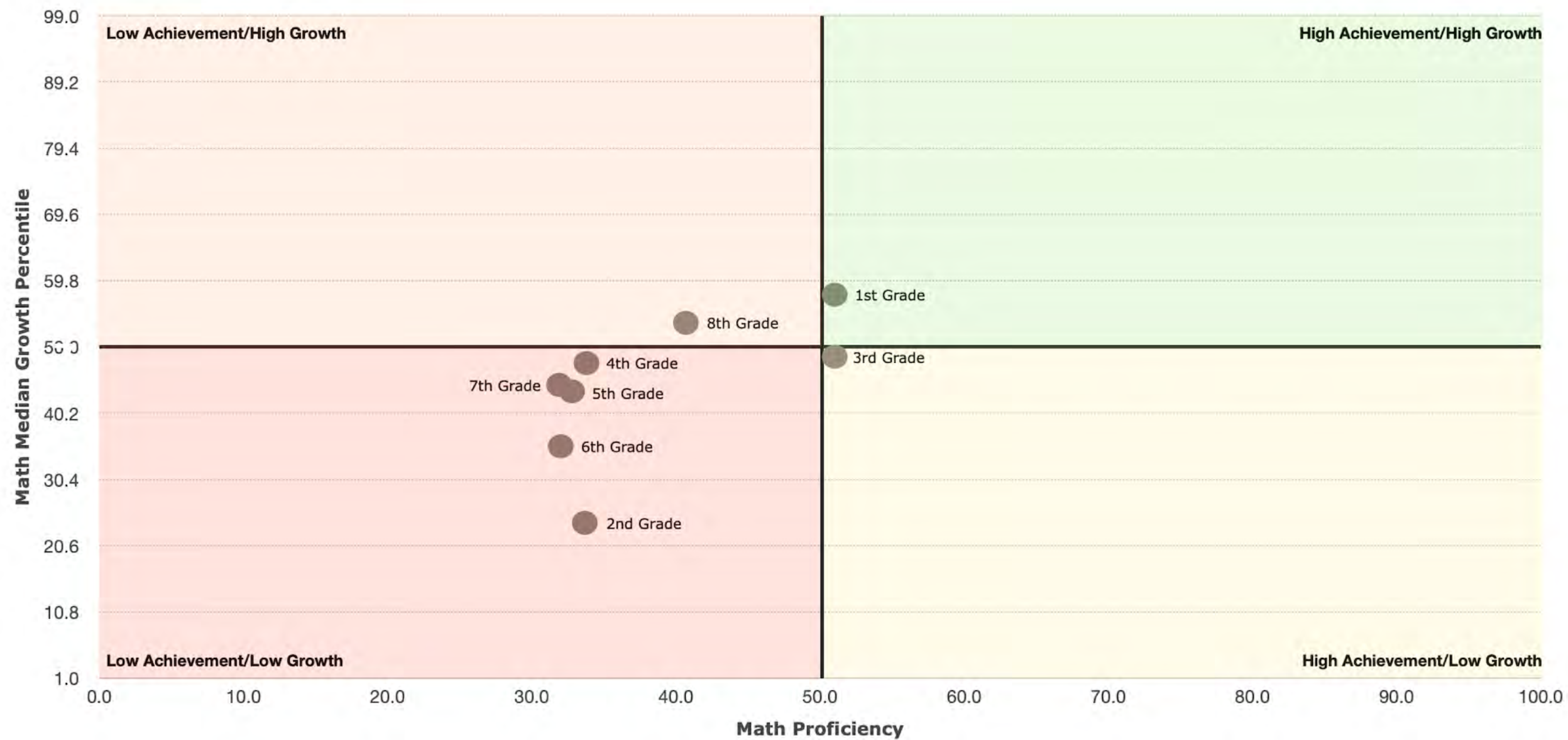
● Below Grade Level



# SOMERSET ACADEMY LONE MOUNTAIN - MAP READING QUADRANT BY GRADE



# SOMERSET ACADEMY LONE MOUNTAIN - MAP MATH QUADRANT BY GRADE





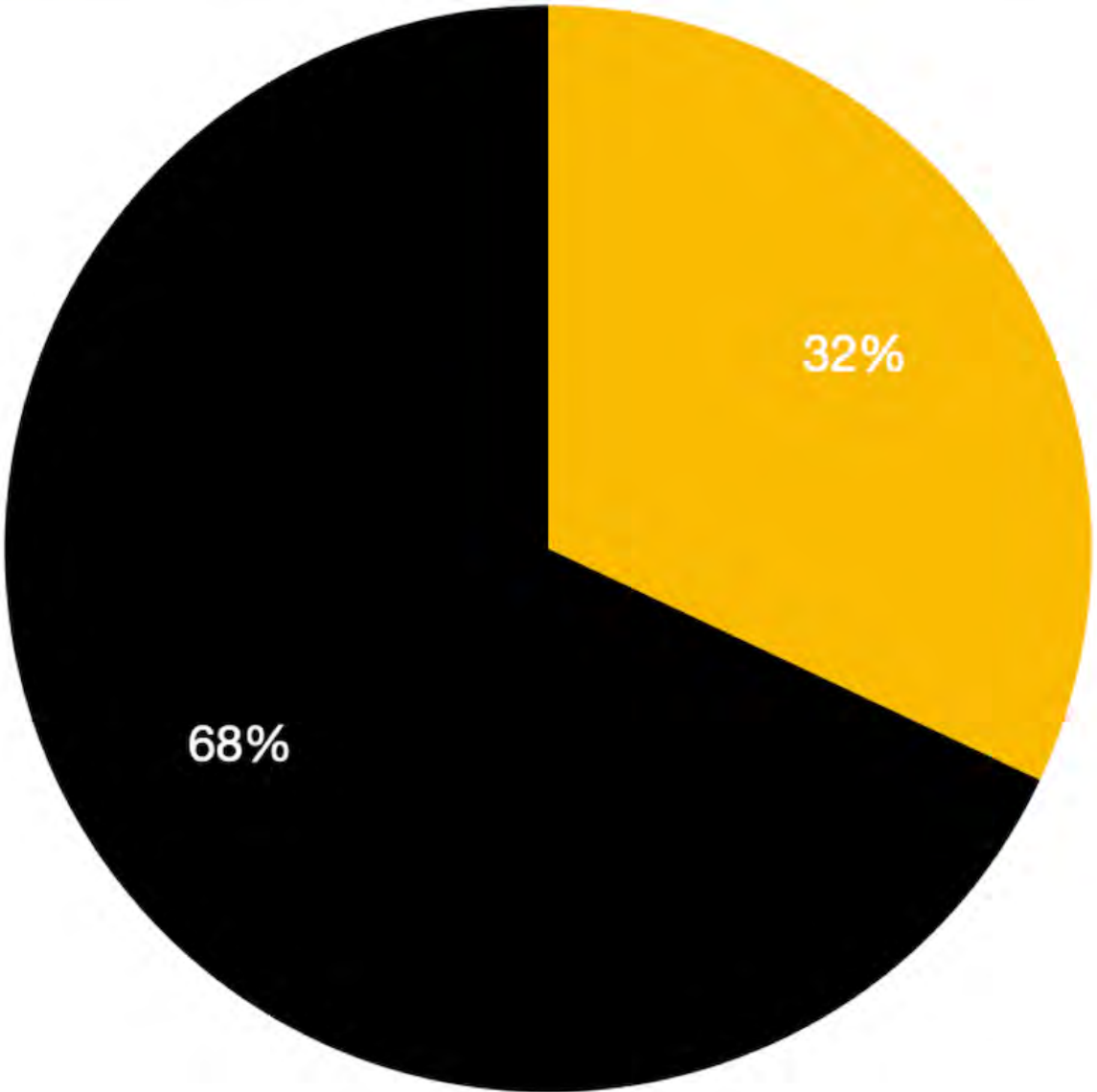


**Losee**  
iReady & MAP



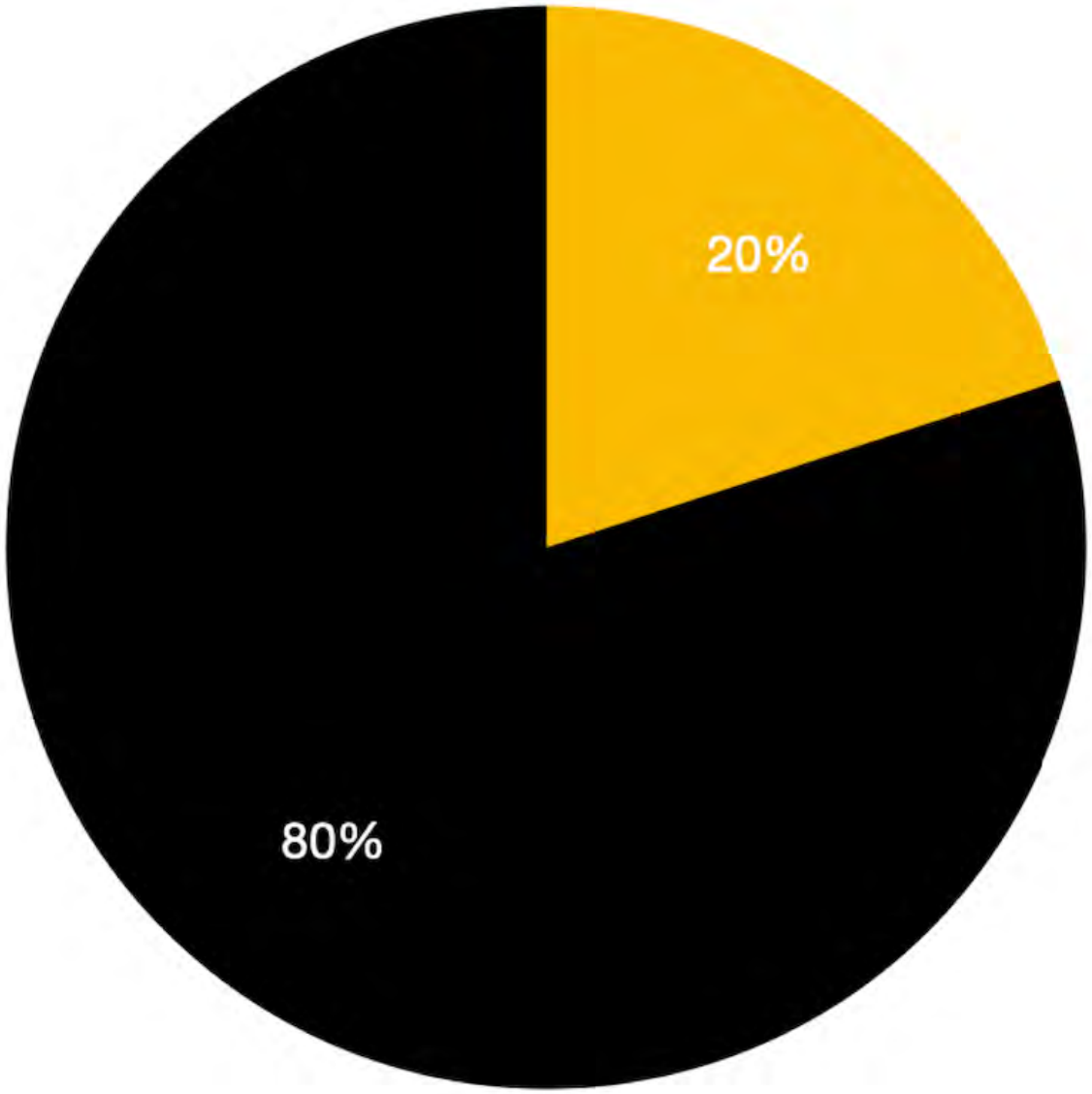
### ELA % of Students at Grade Level

● On/Above Grade Level      ● Below Grade Level



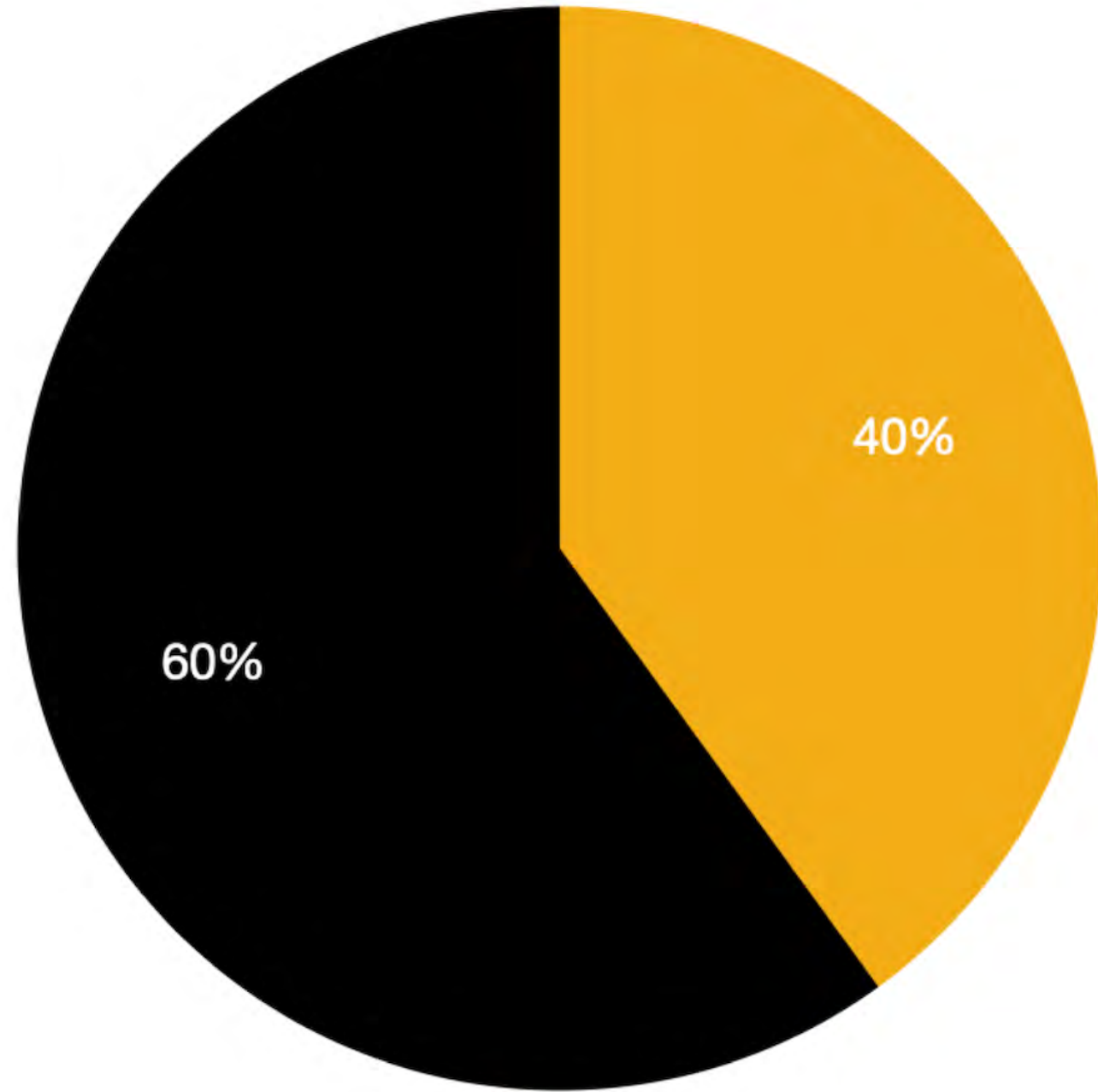
### Math % of Students at Grade Level

● On/Above Grade Level      ● Below Grade Level



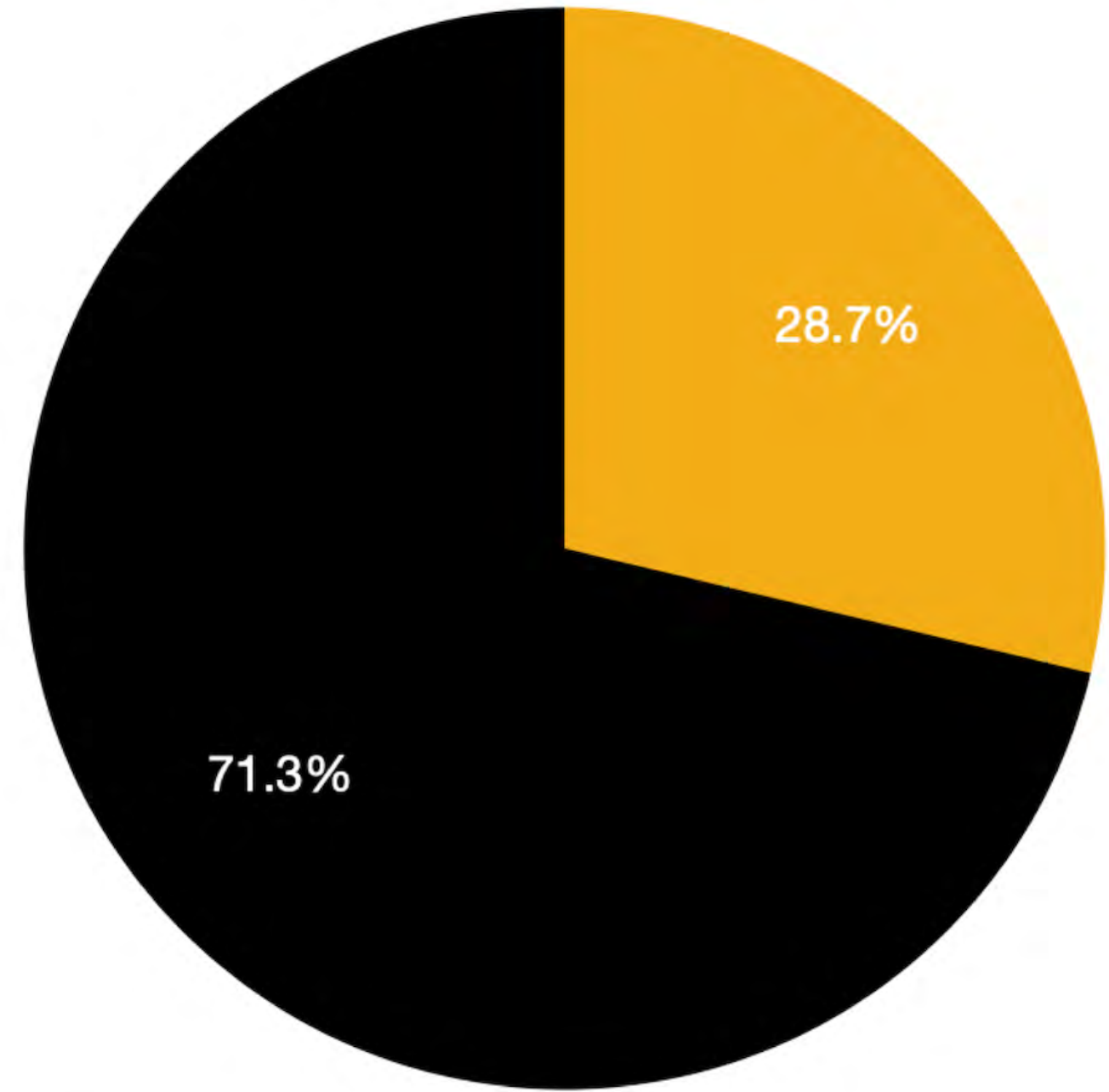


Reading % of Students  
at Grade Level



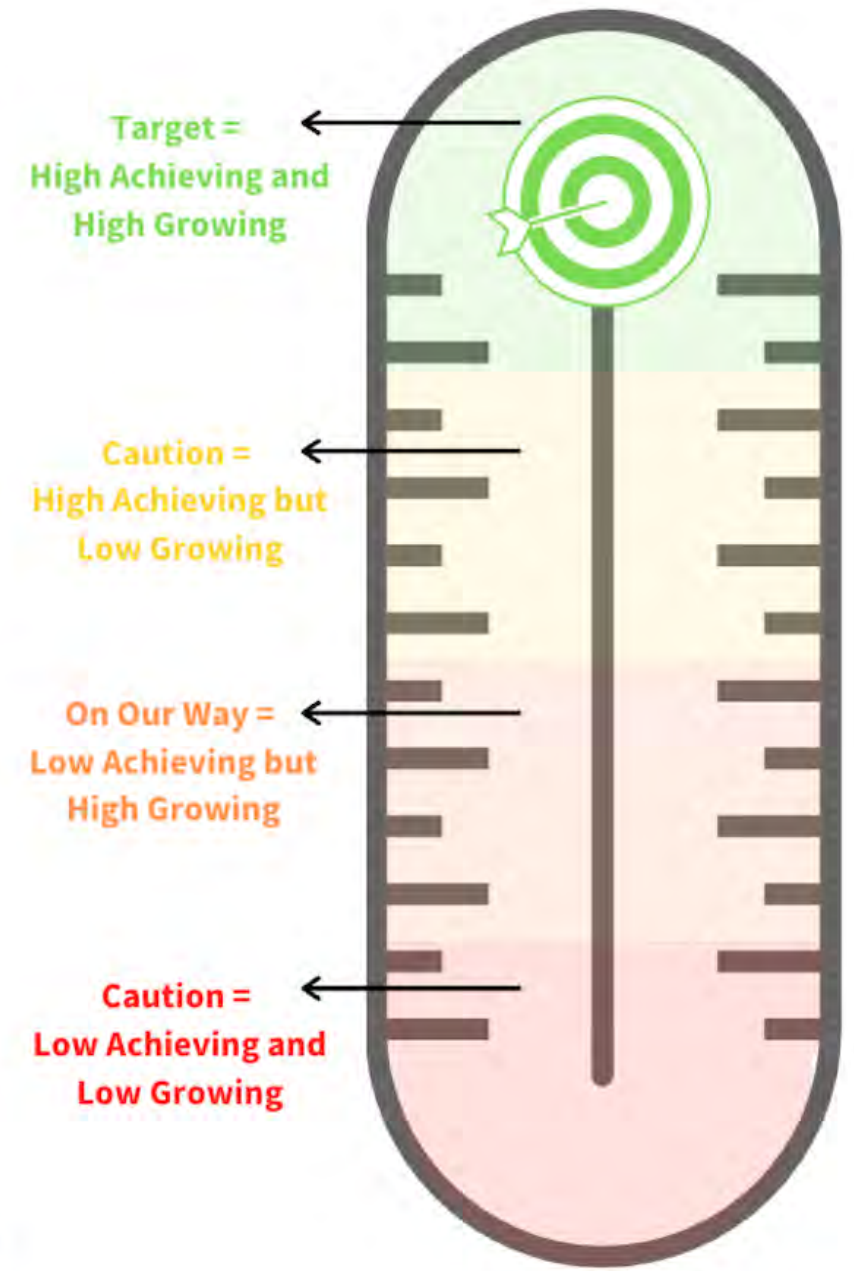
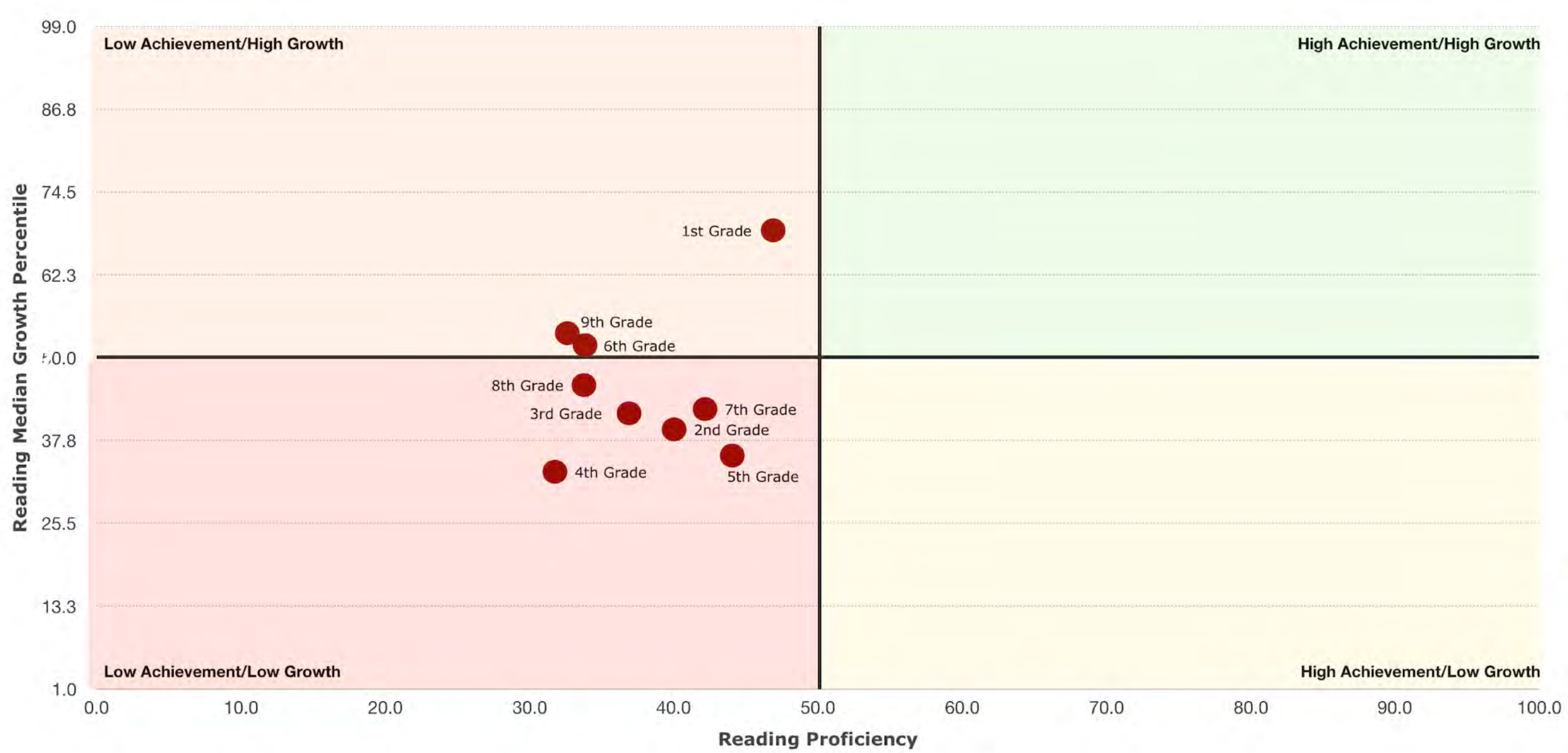
● On/Above Grade Level

Math % of Students  
at Grade Level



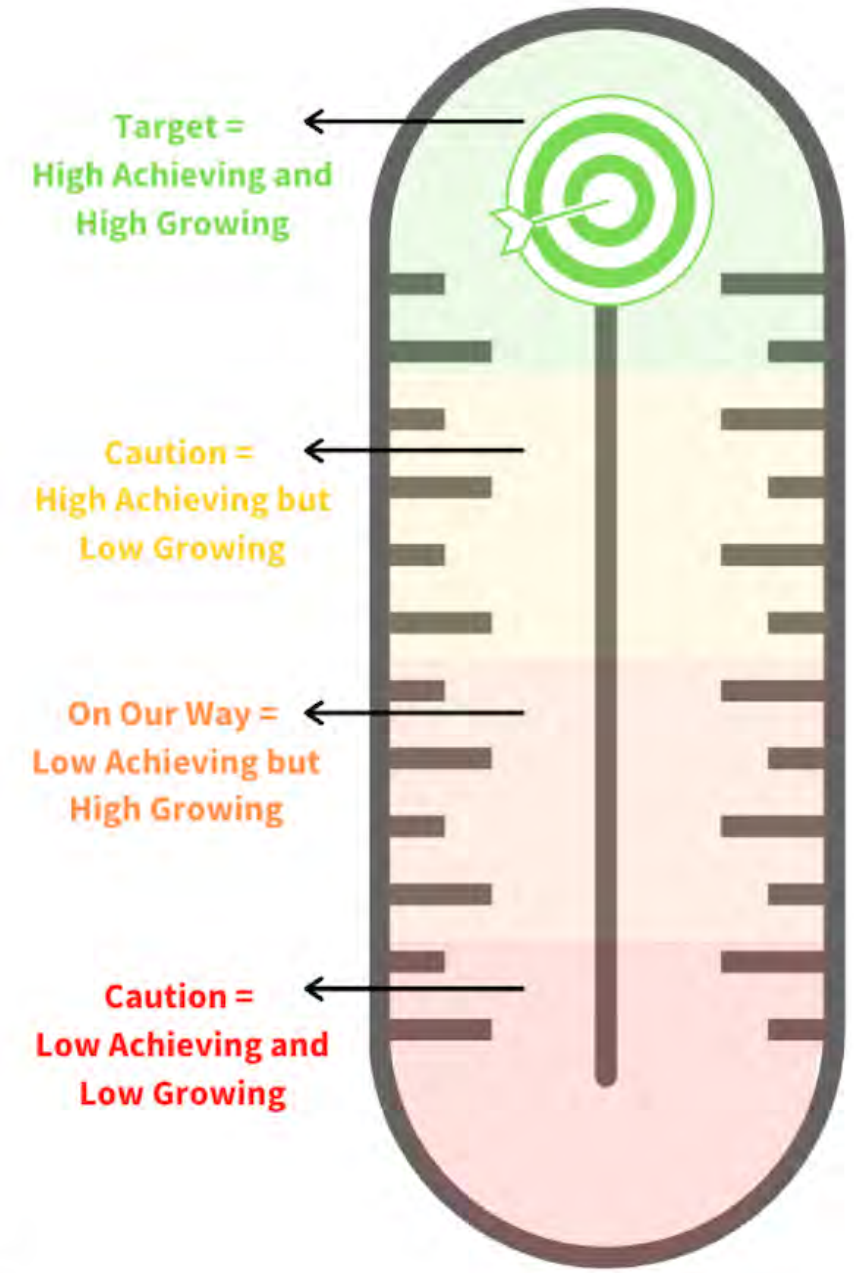
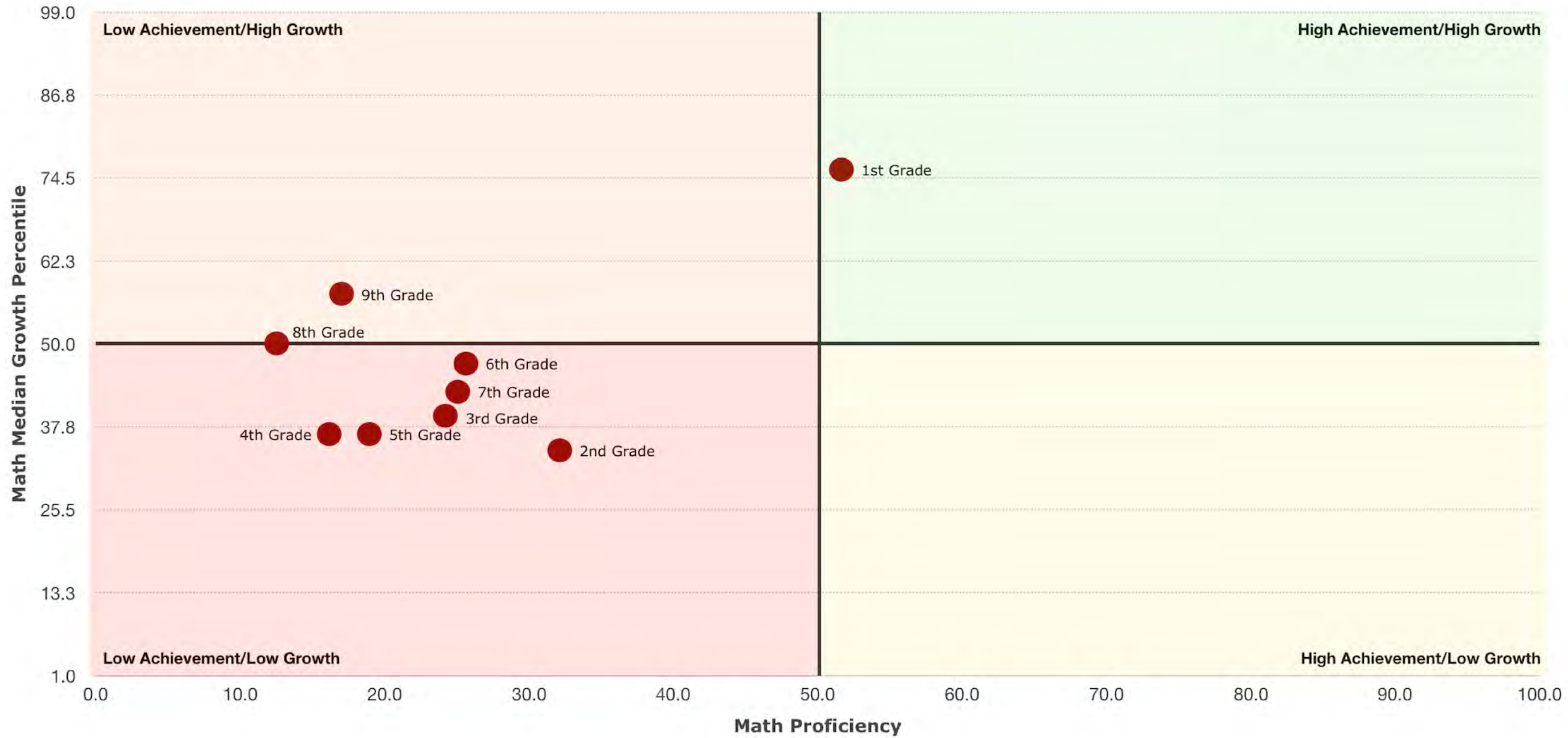
● Below Grade Level

# SOMERSET ACADEMY LOSEE - MAP READING QUADRANT BY GRADE





# SOMERSET ACADEMY LOSEE - MAP MATH QUADRANT BY GRADE







# North Las Vegas

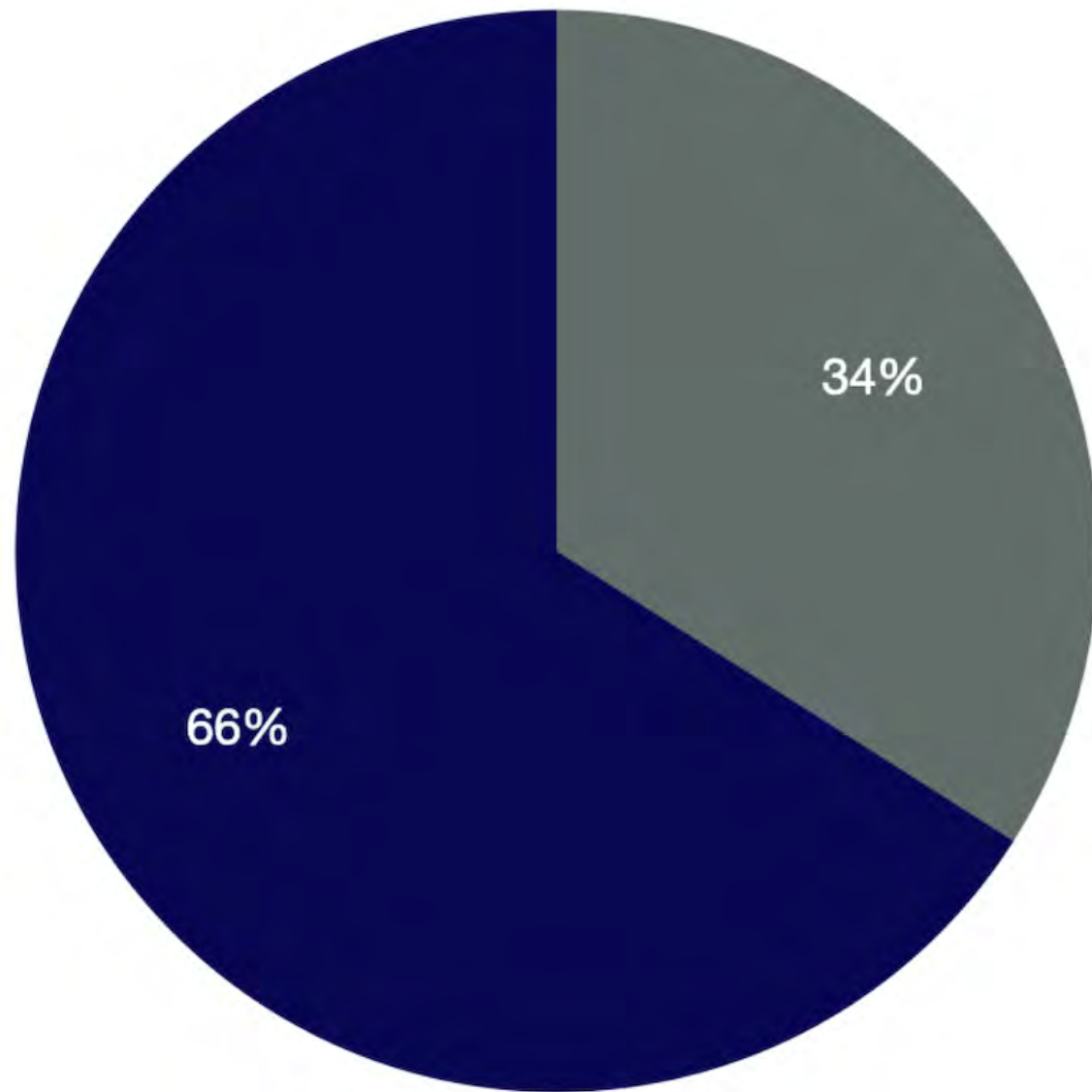
iReady & MAP





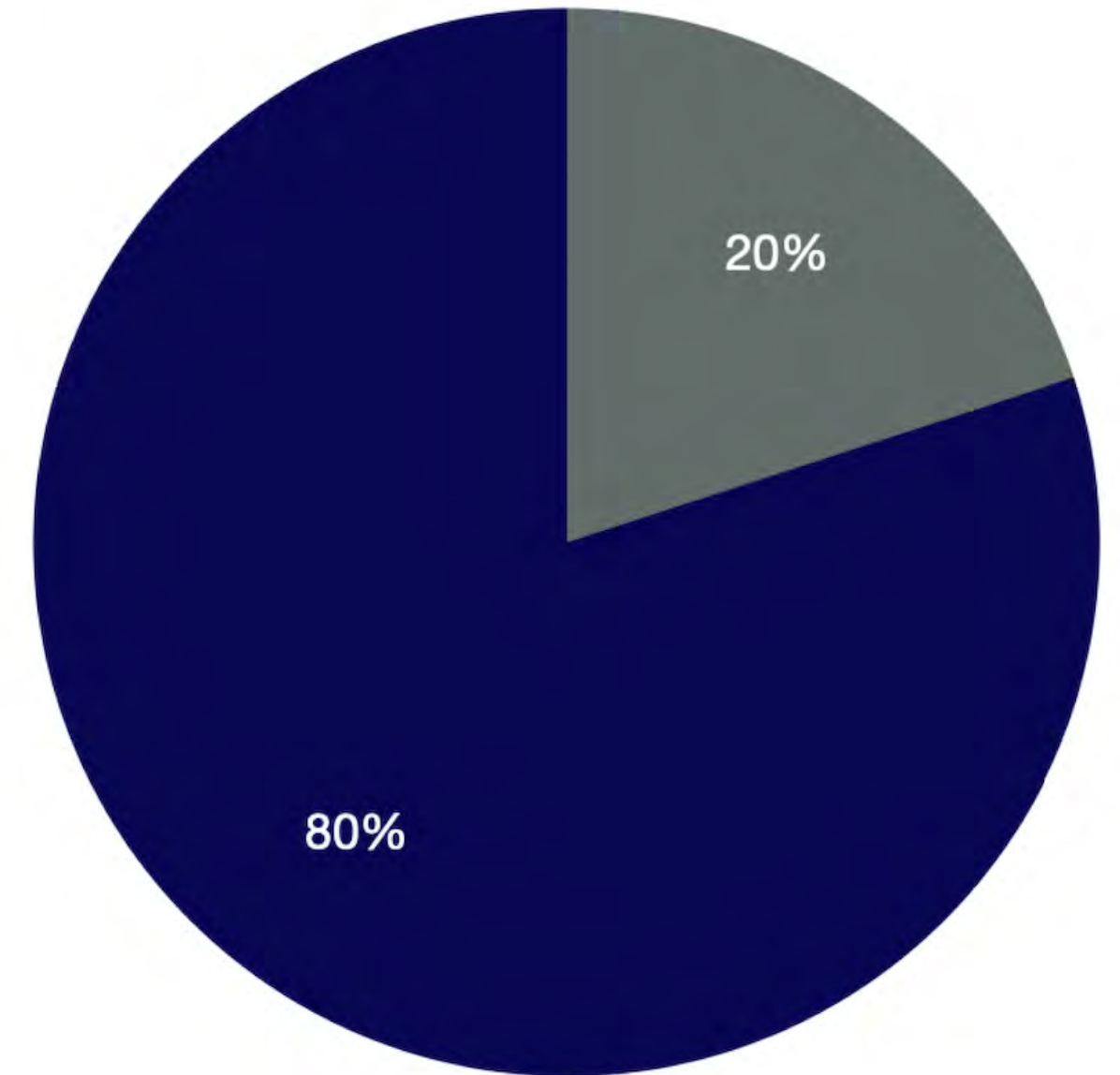
### ELA % of Students at Grade Level

● On/Above Grade Level      ● Below Grade Level

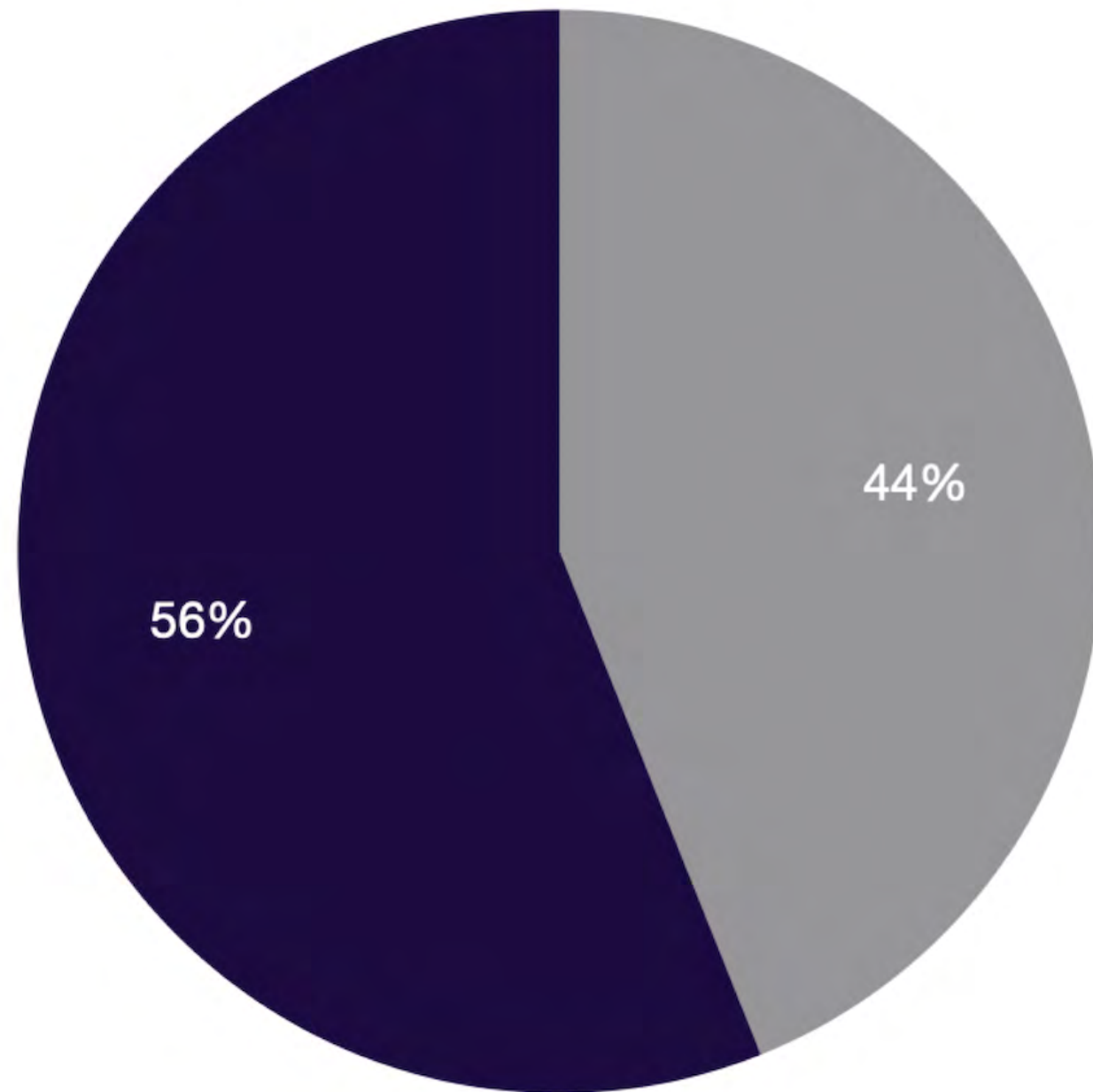


### Math % of Students at Grade Level

● On/Above Grade Level      ● Below Grade Level

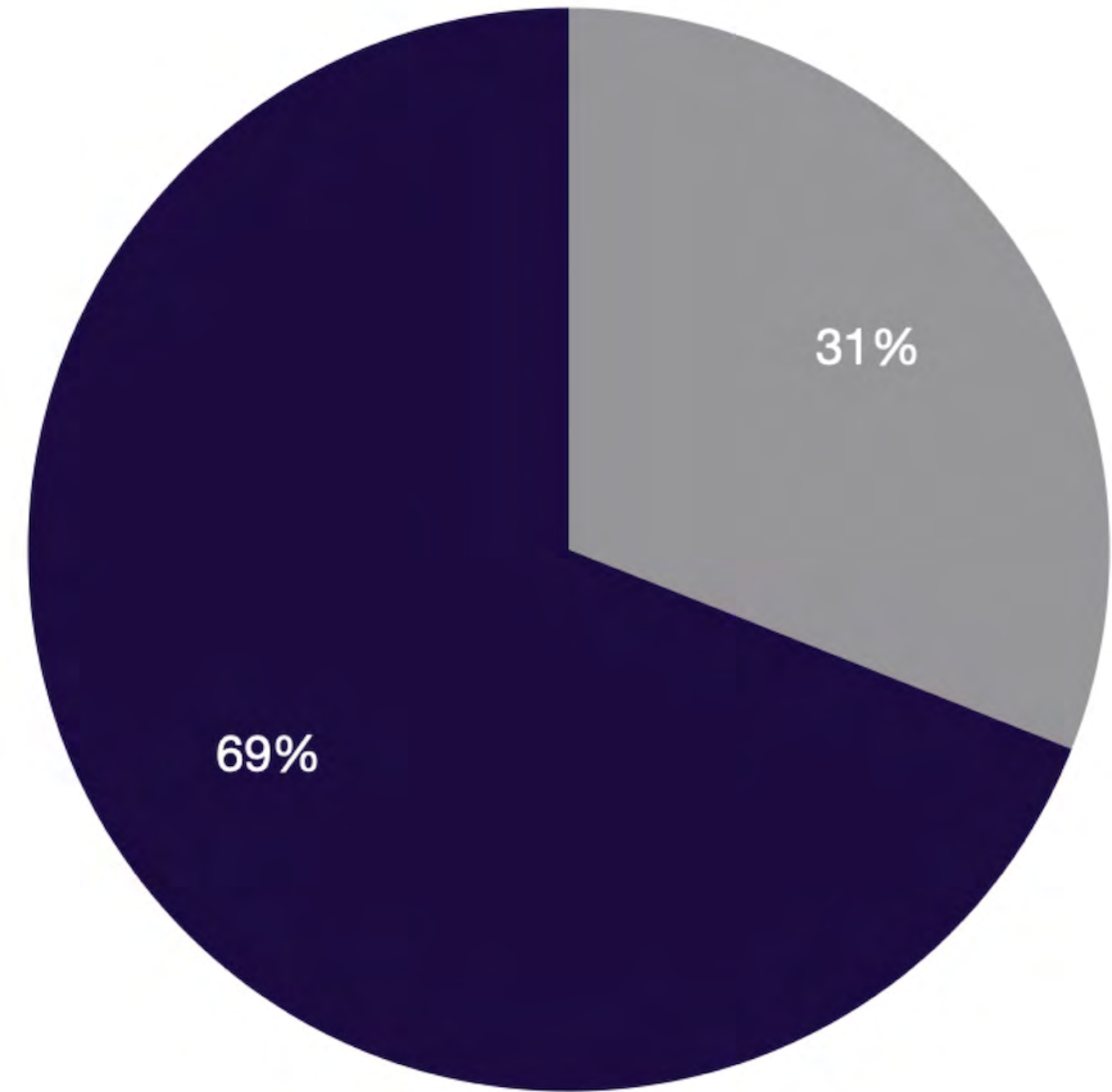


Reading % of Students  
at Grade Level



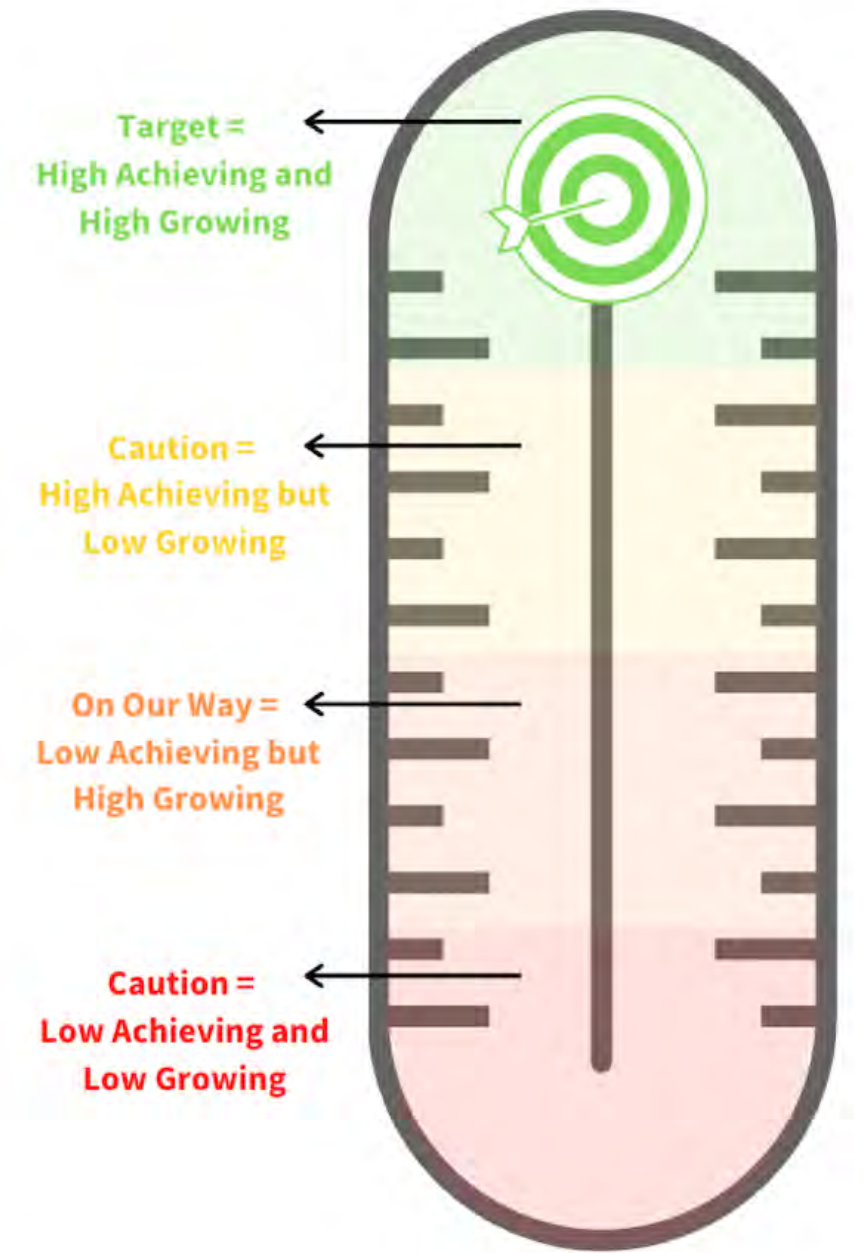
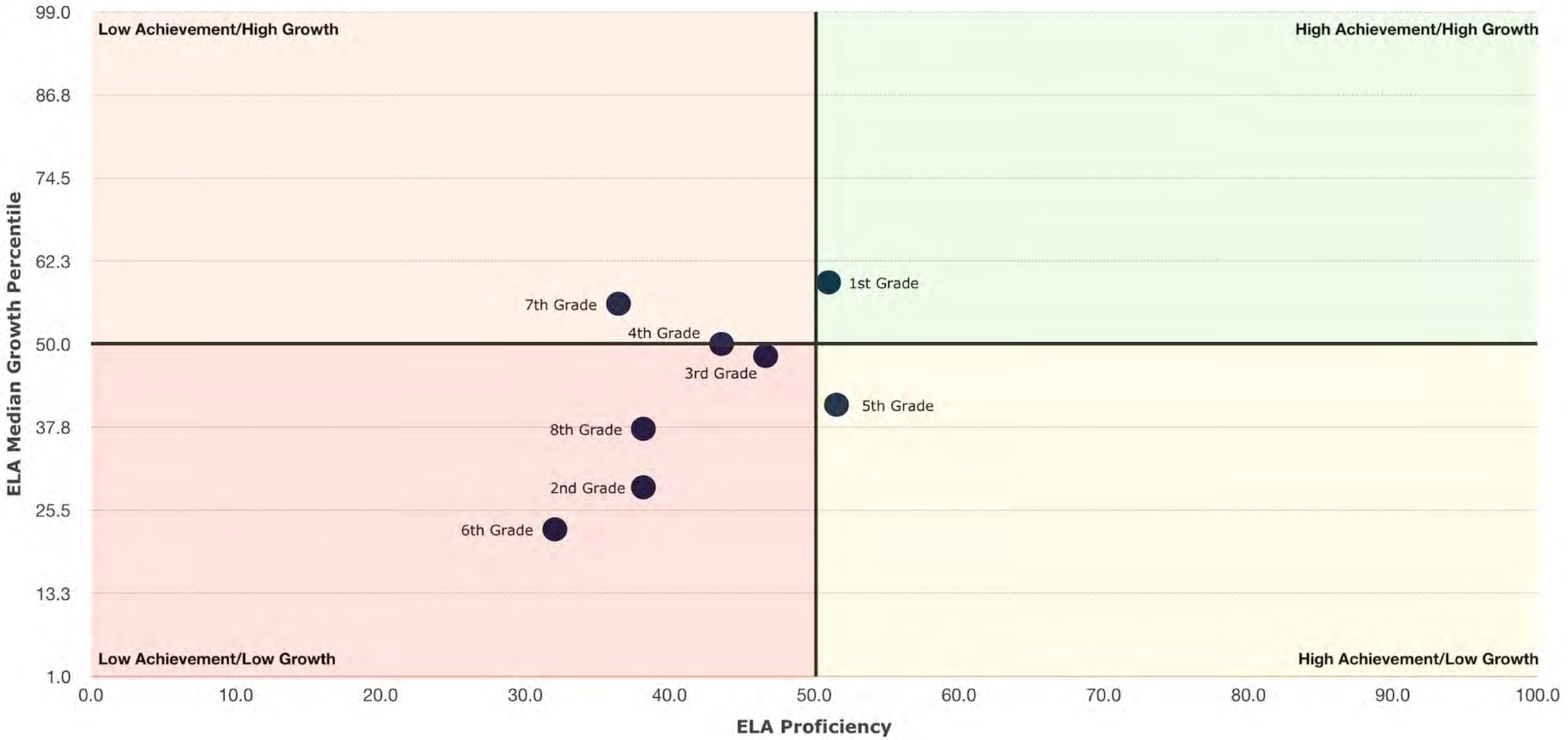
● On/Above Grade Level

Math % of Students  
at Grade Level



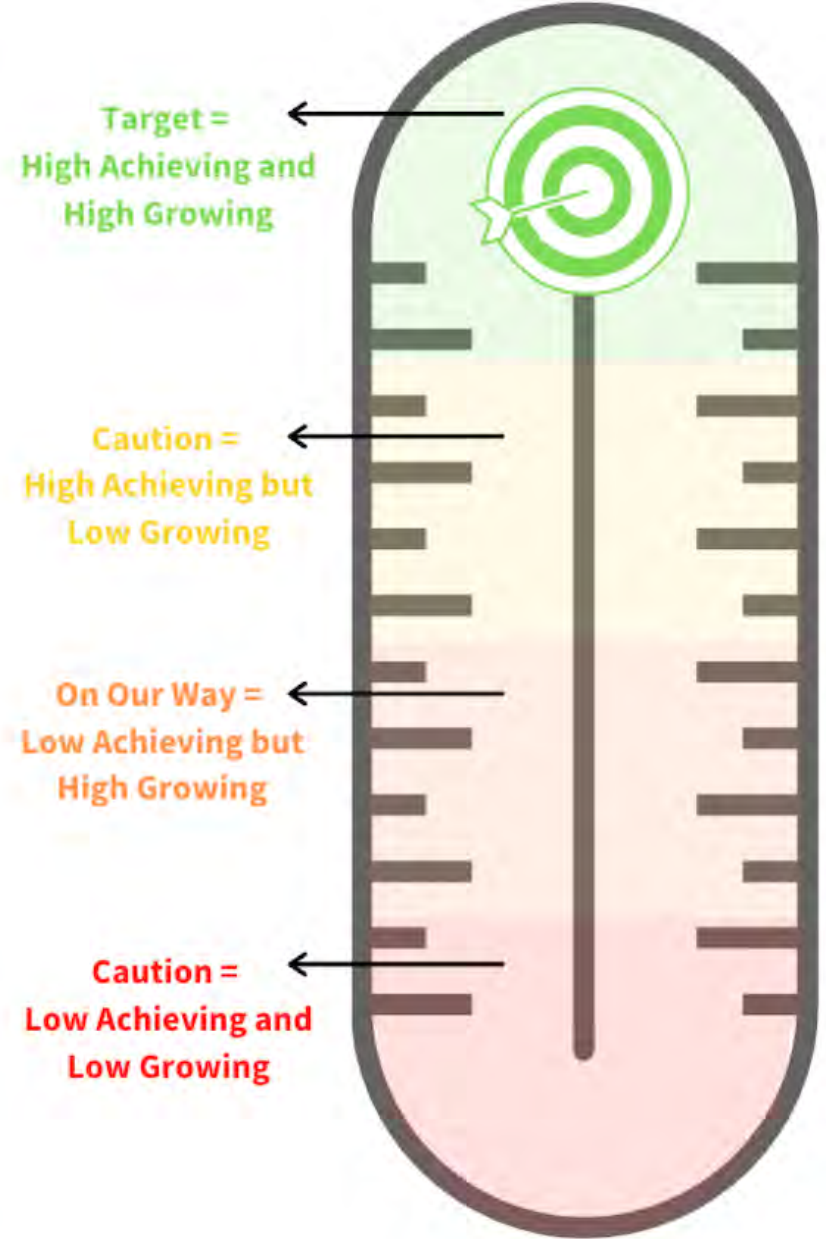
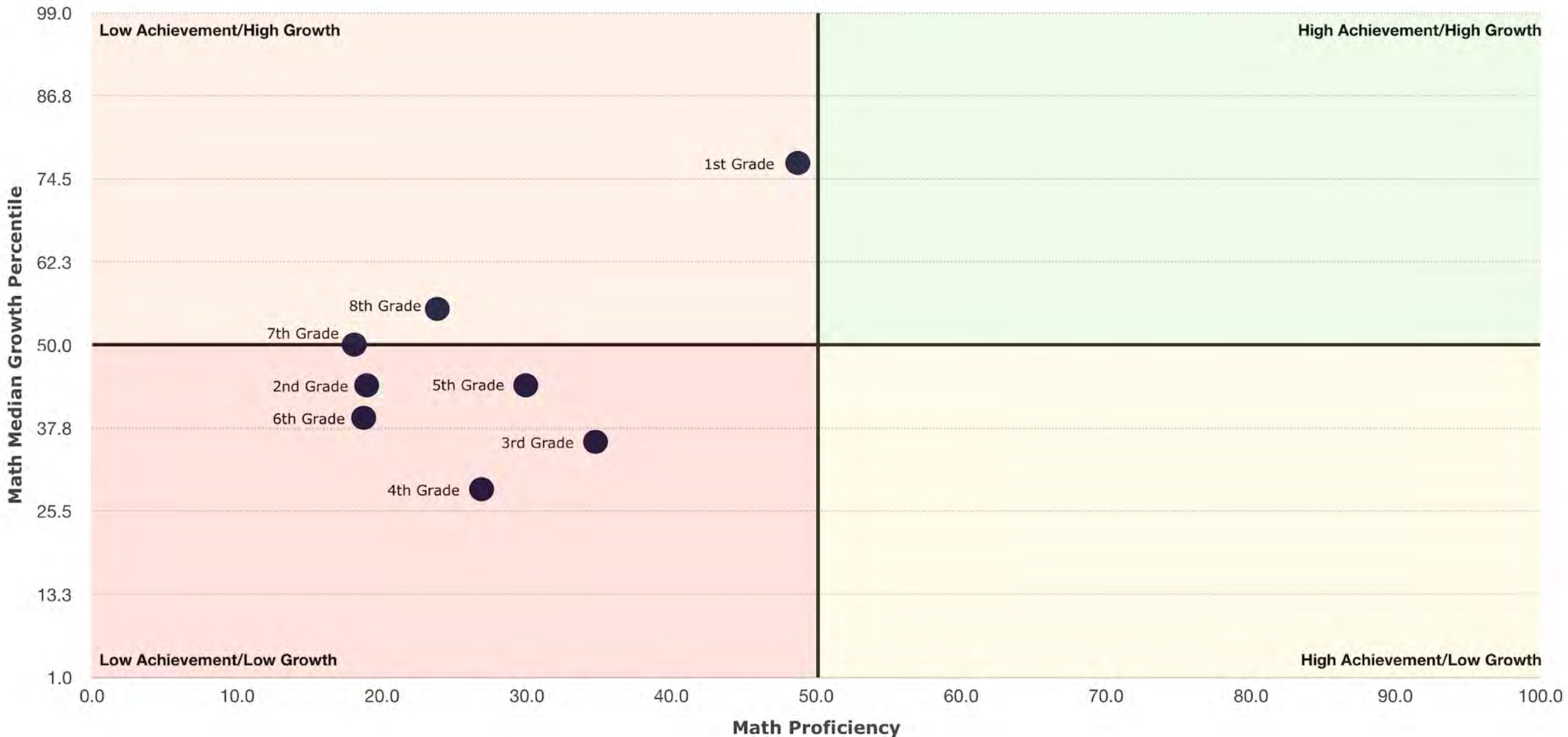
● Below Grade Level

# SOMERSET ACADEMY NORTH LAS VEGAS - MAP READING QUADRANT BY GRADE





# SOMERSET ACADEMY NORTH LAS VEGAS - MAP MATH QUADRANT BY GRADE



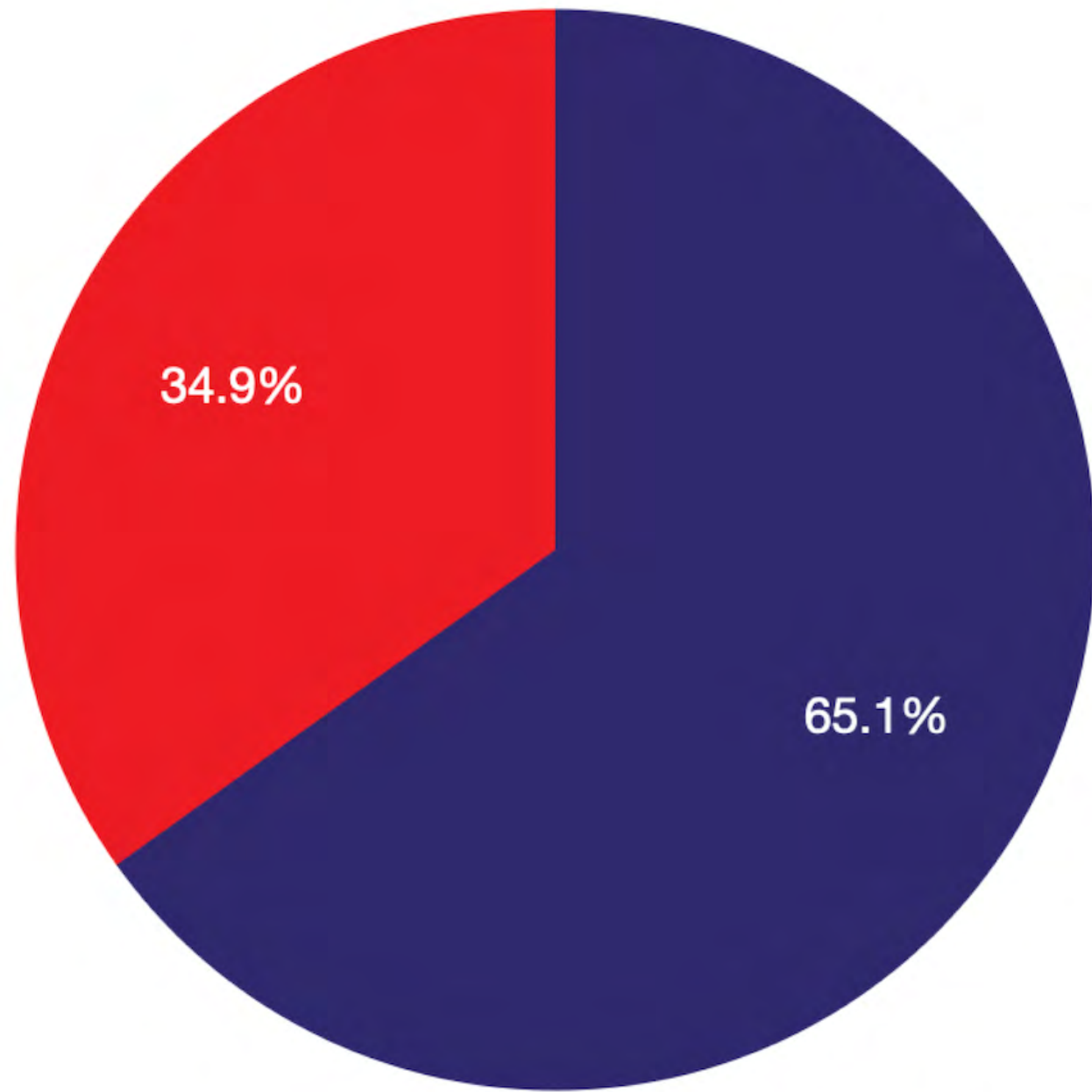




# Skyye Canyon

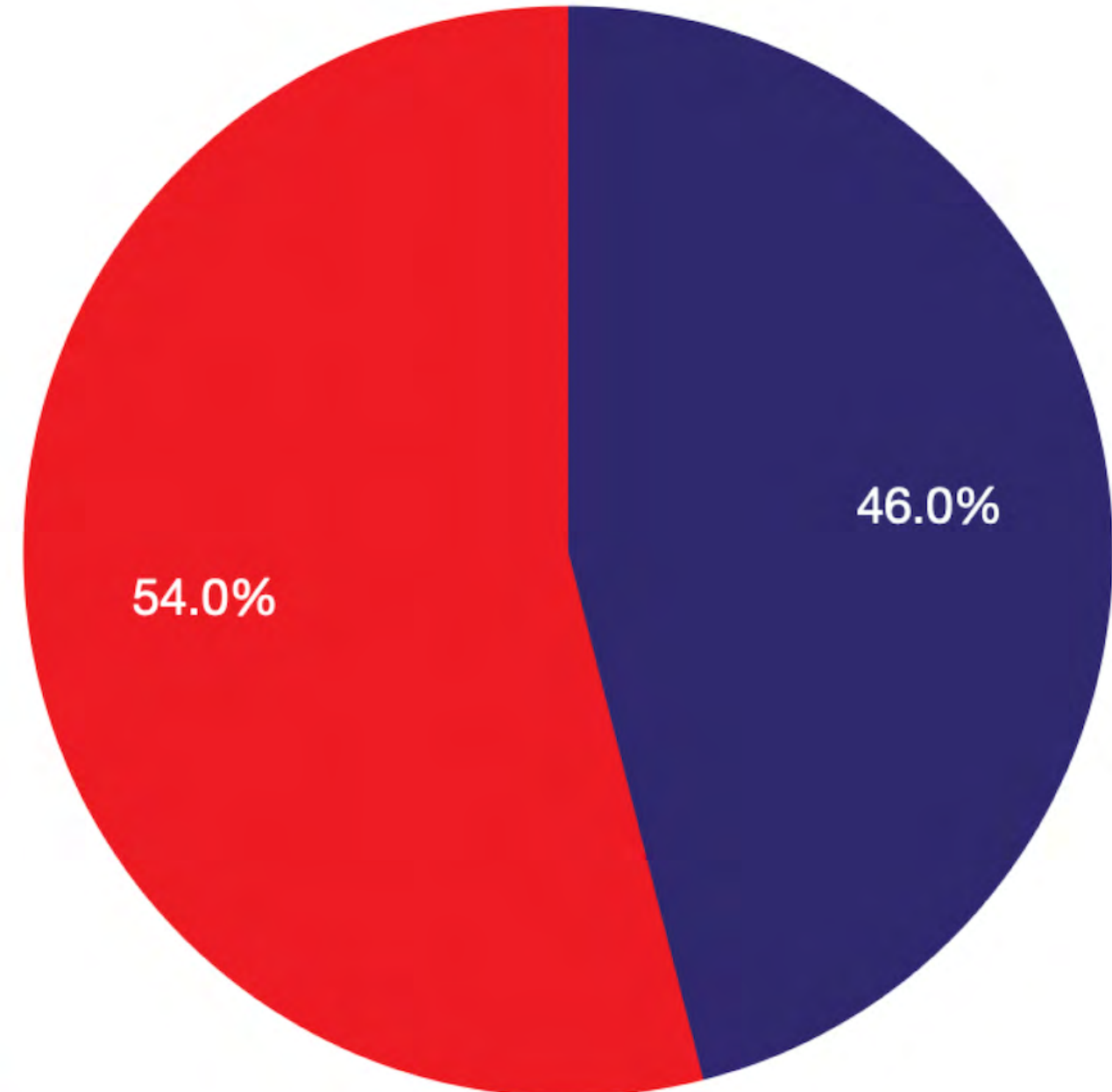
MAP

Reading % of Students  
at Grade Level



● On/Above Grade Level

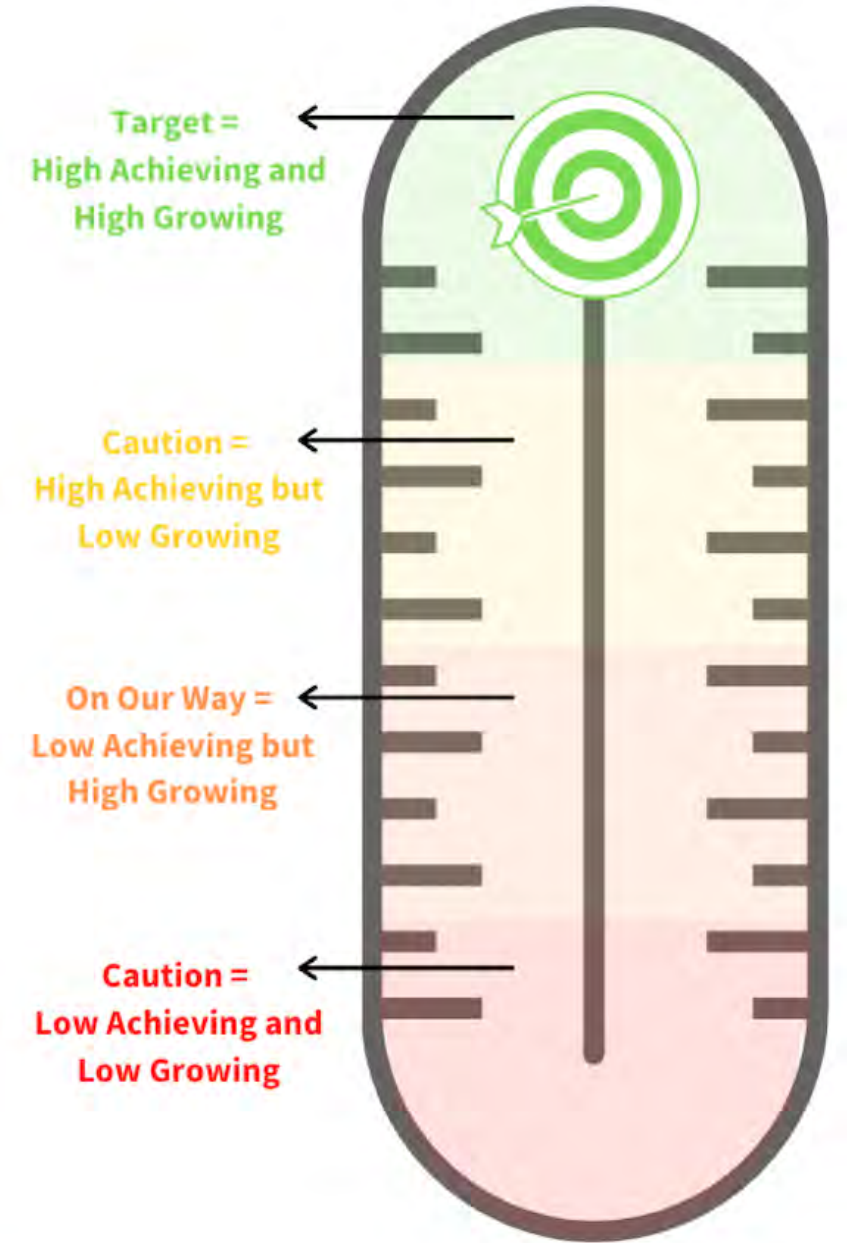
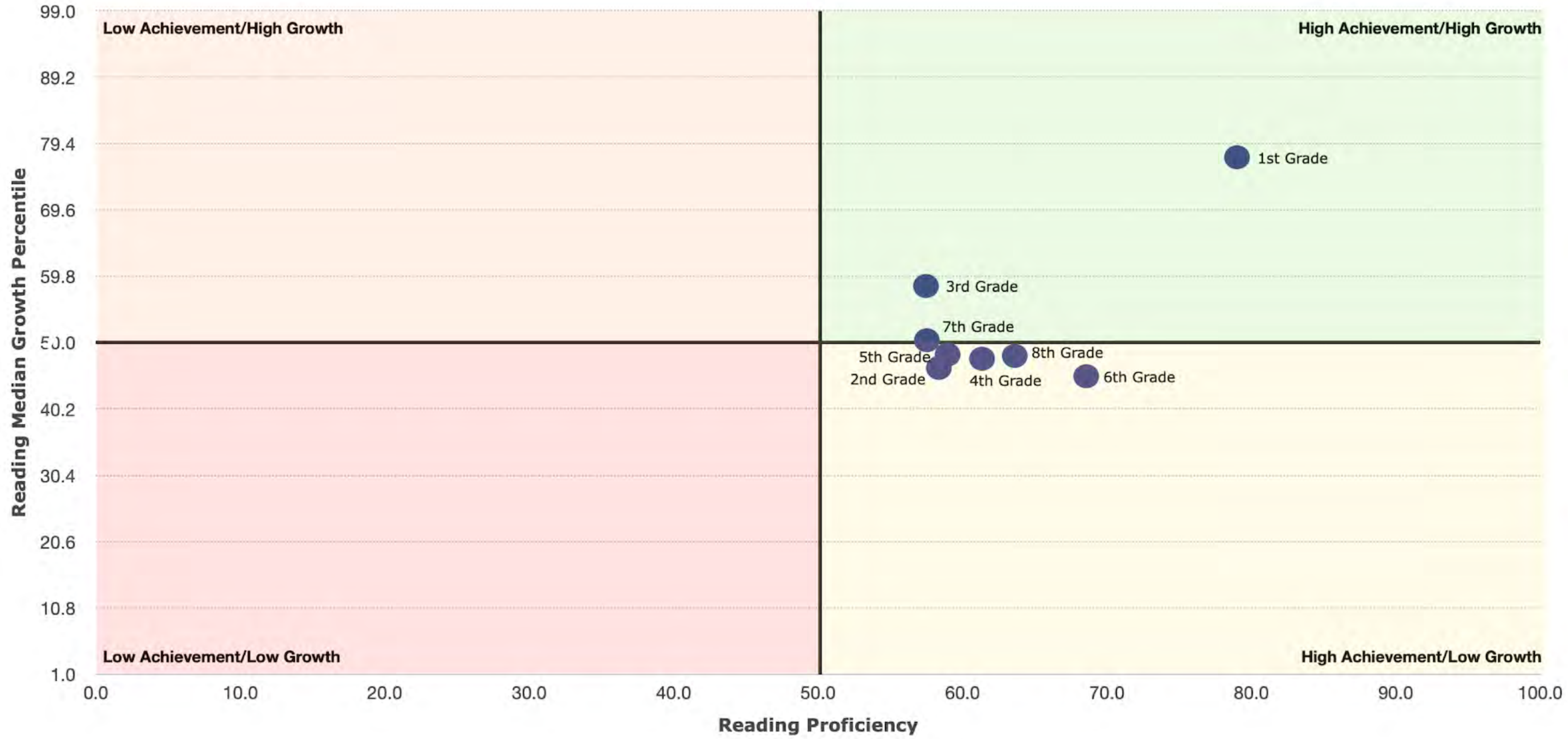
Math % of Students  
at Grade Level



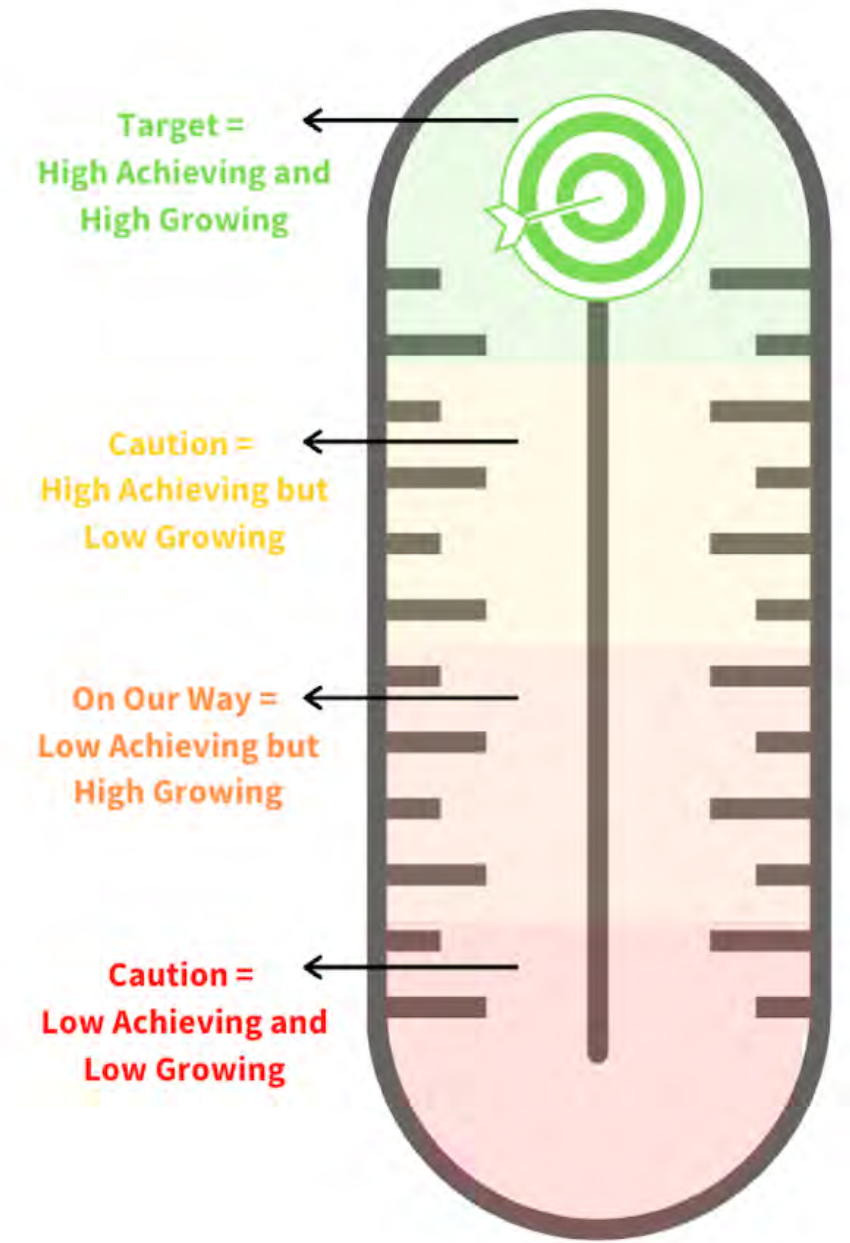
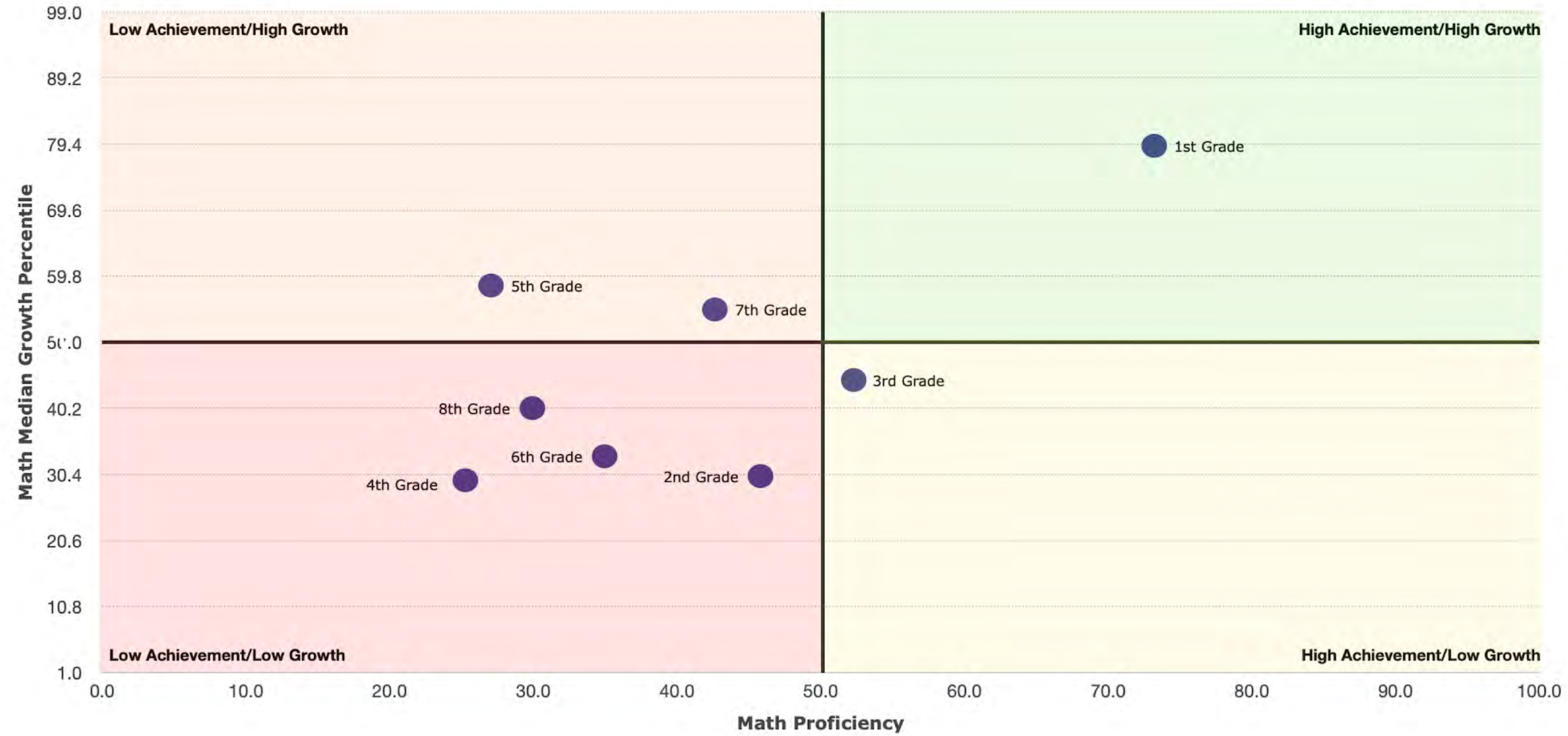
● Below Grade Level



# SOMERSET ACADEMY SKYE CANYON - MAP READING QUADRANT BY GRADE



# SOMERSET ACADEMY SKYE CANYON - MAP MATH QUADRANT BY GRADE





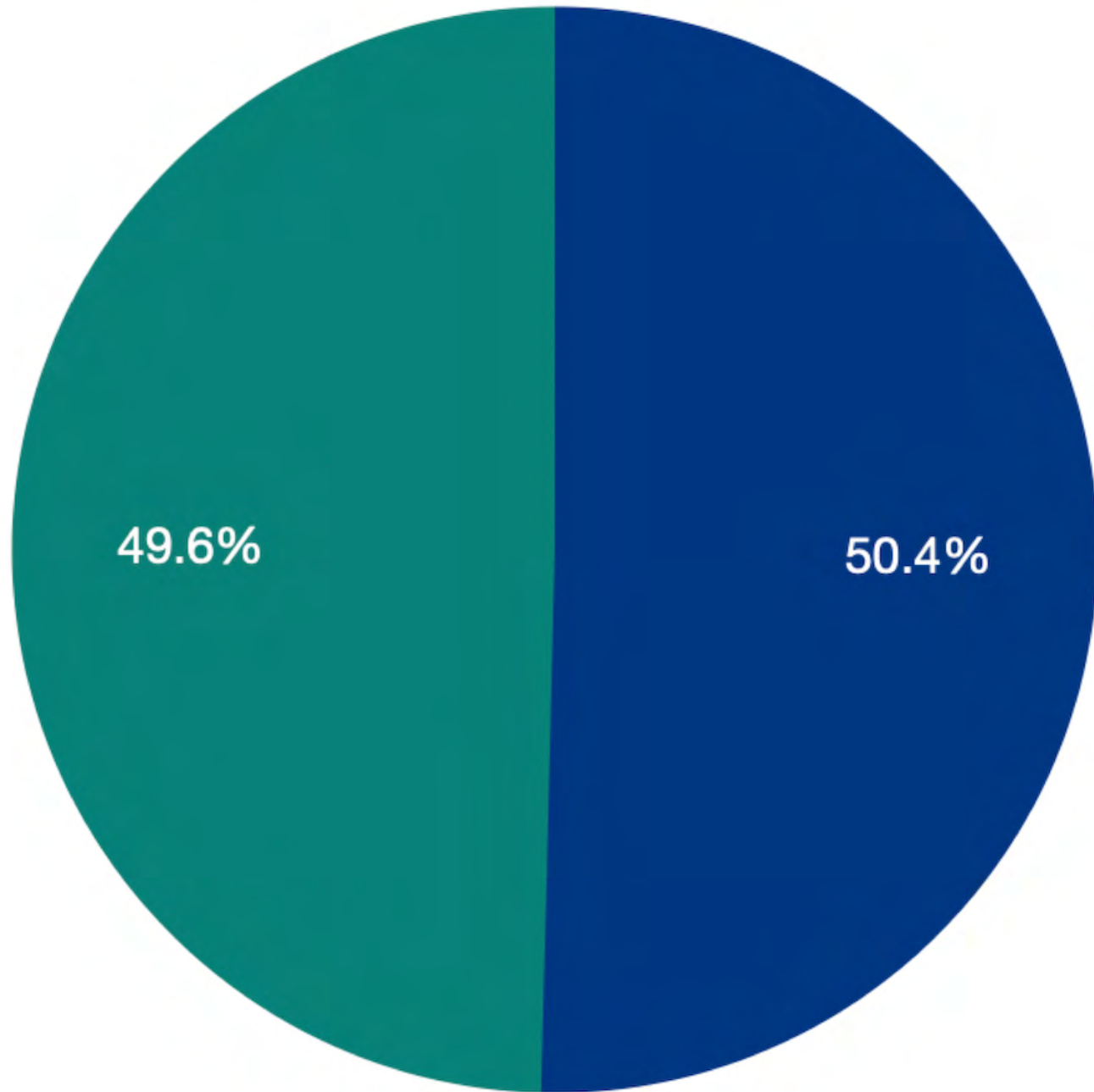


# Sky Pointe

MAP

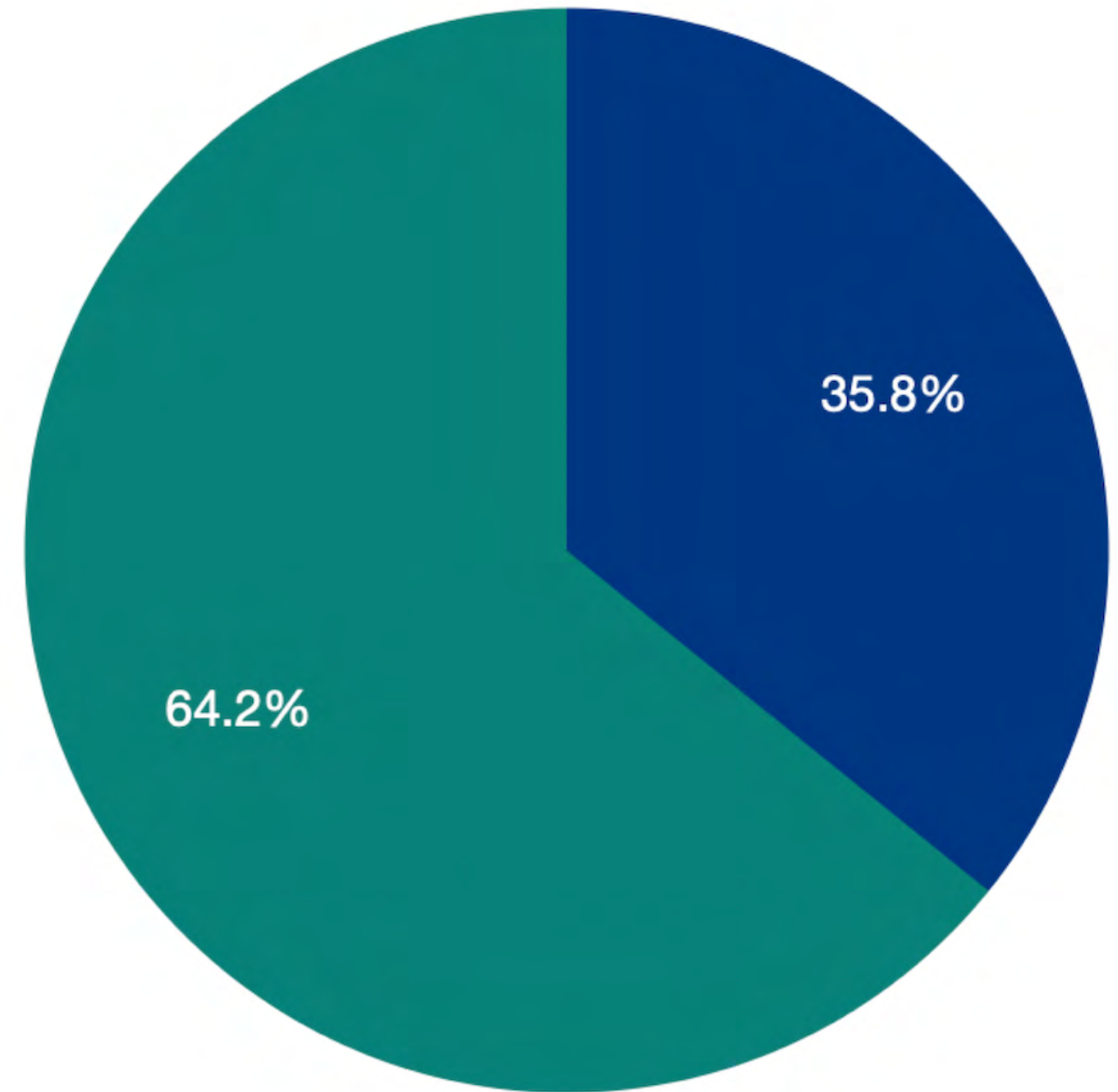


Reading % of Students  
at Grade Level



● On/Above Grade Level

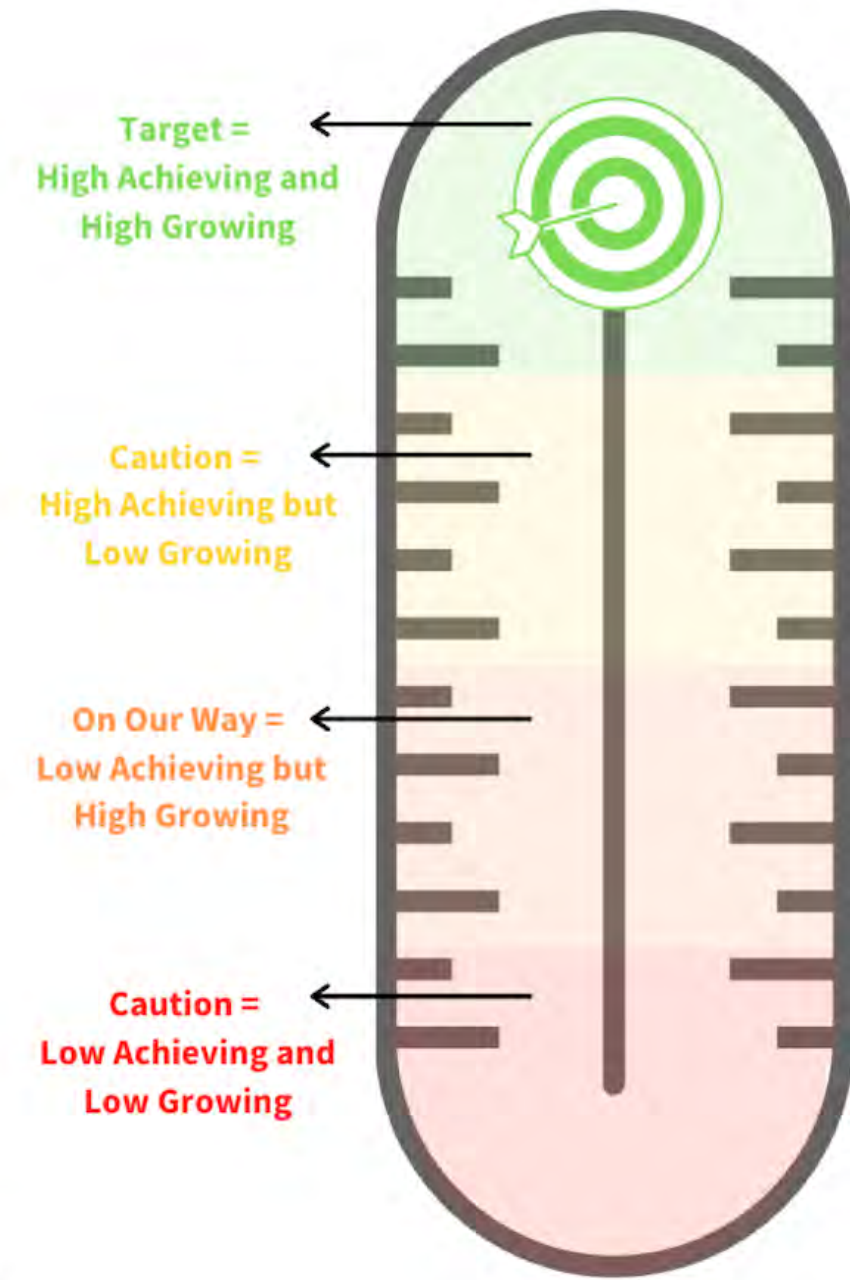
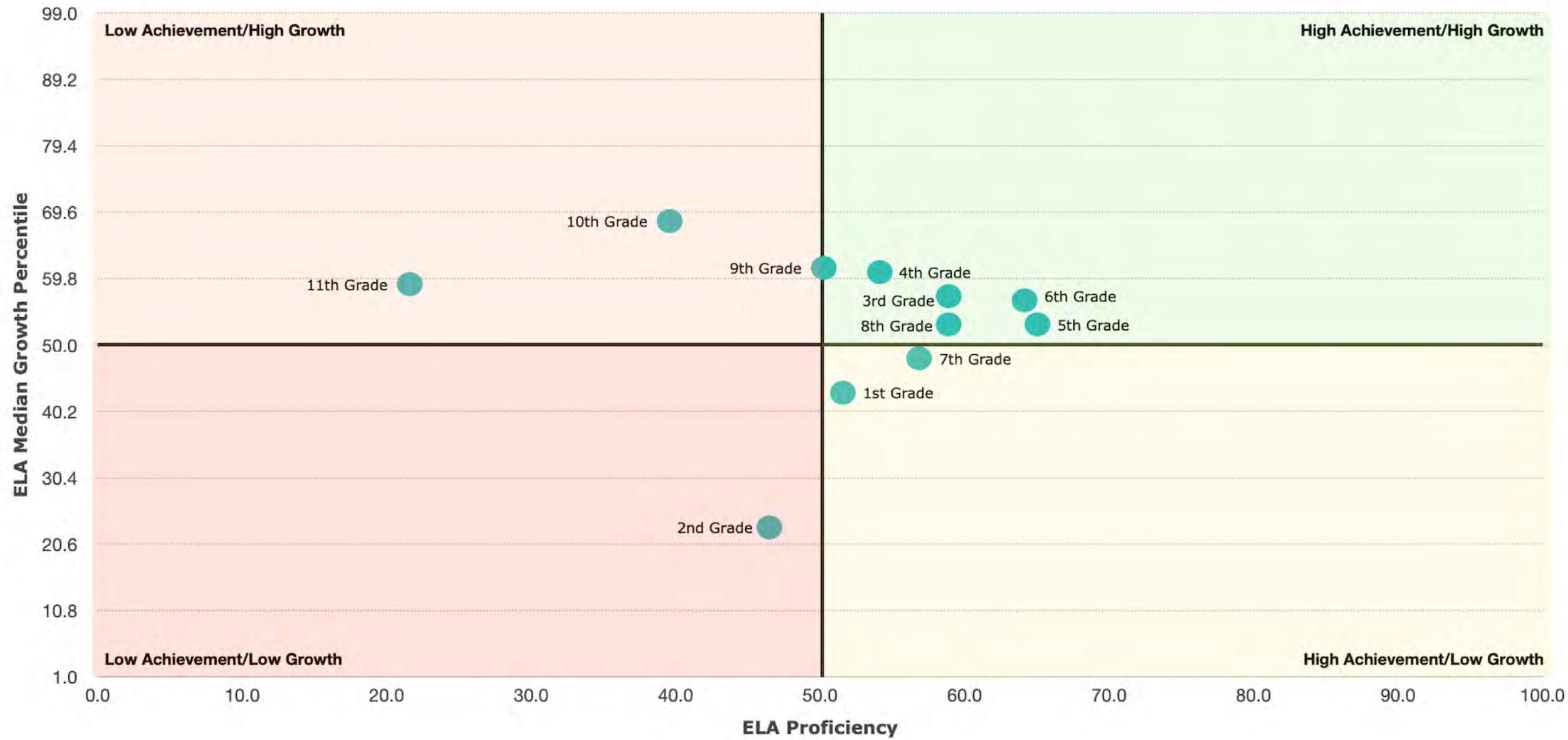
Math % of Students  
at Grade Level



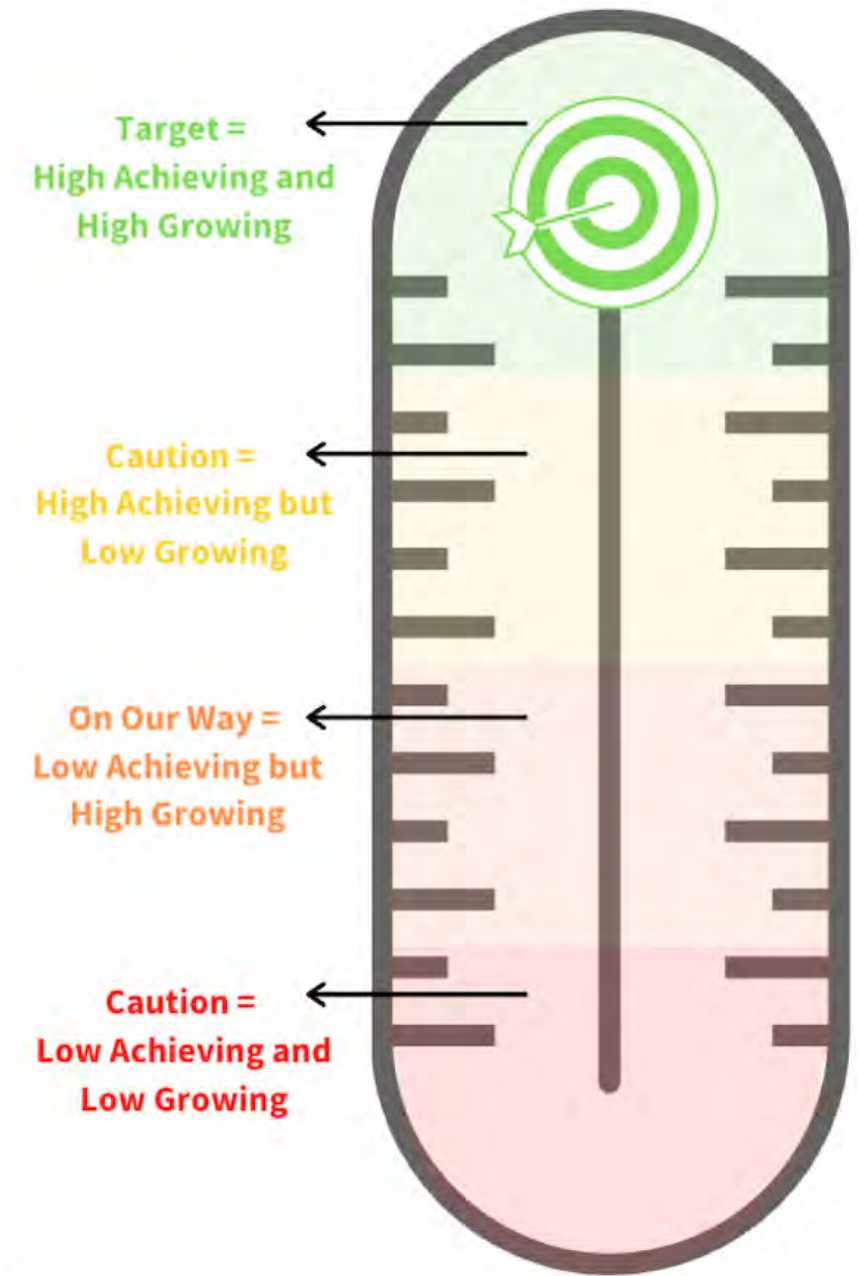
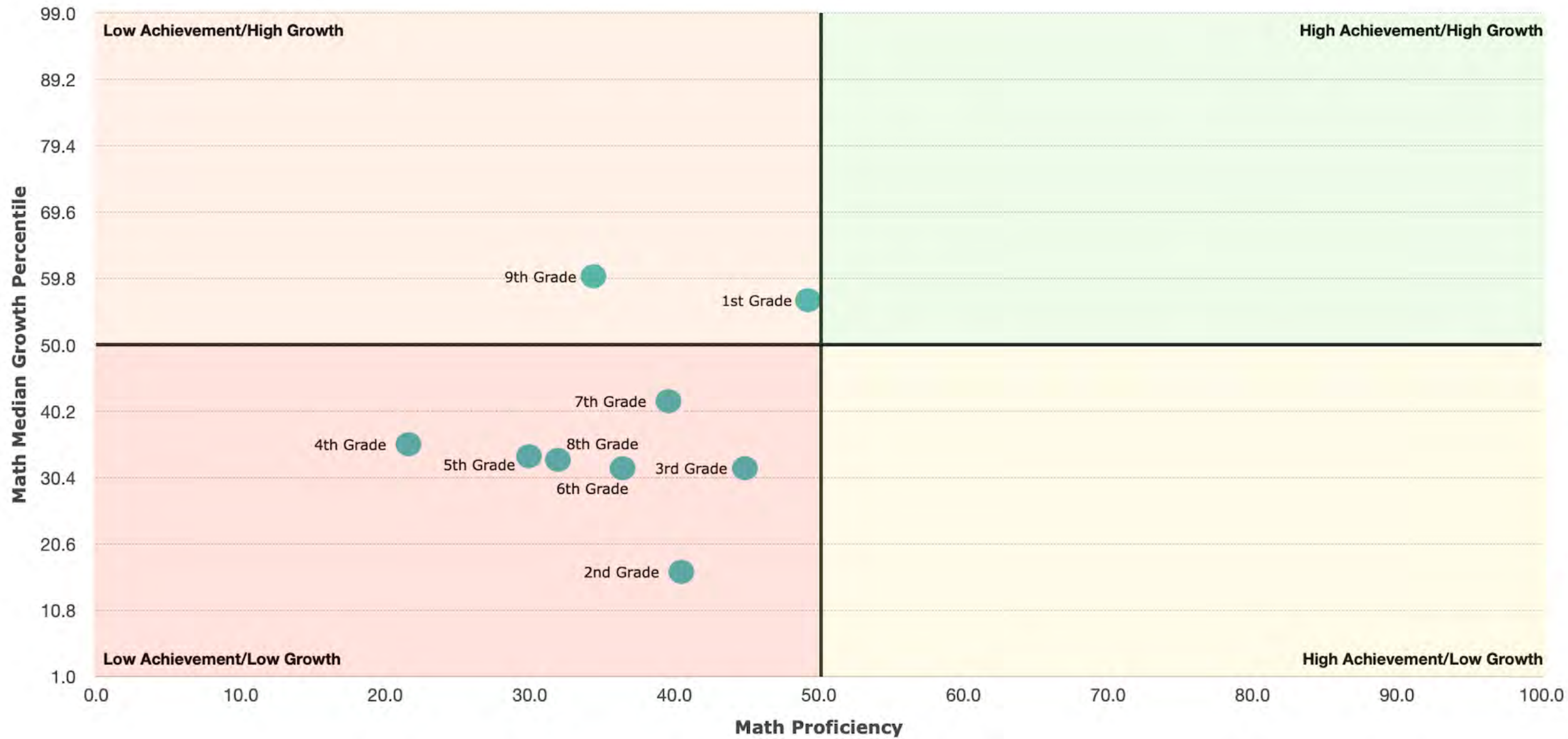
● Below Grade Level



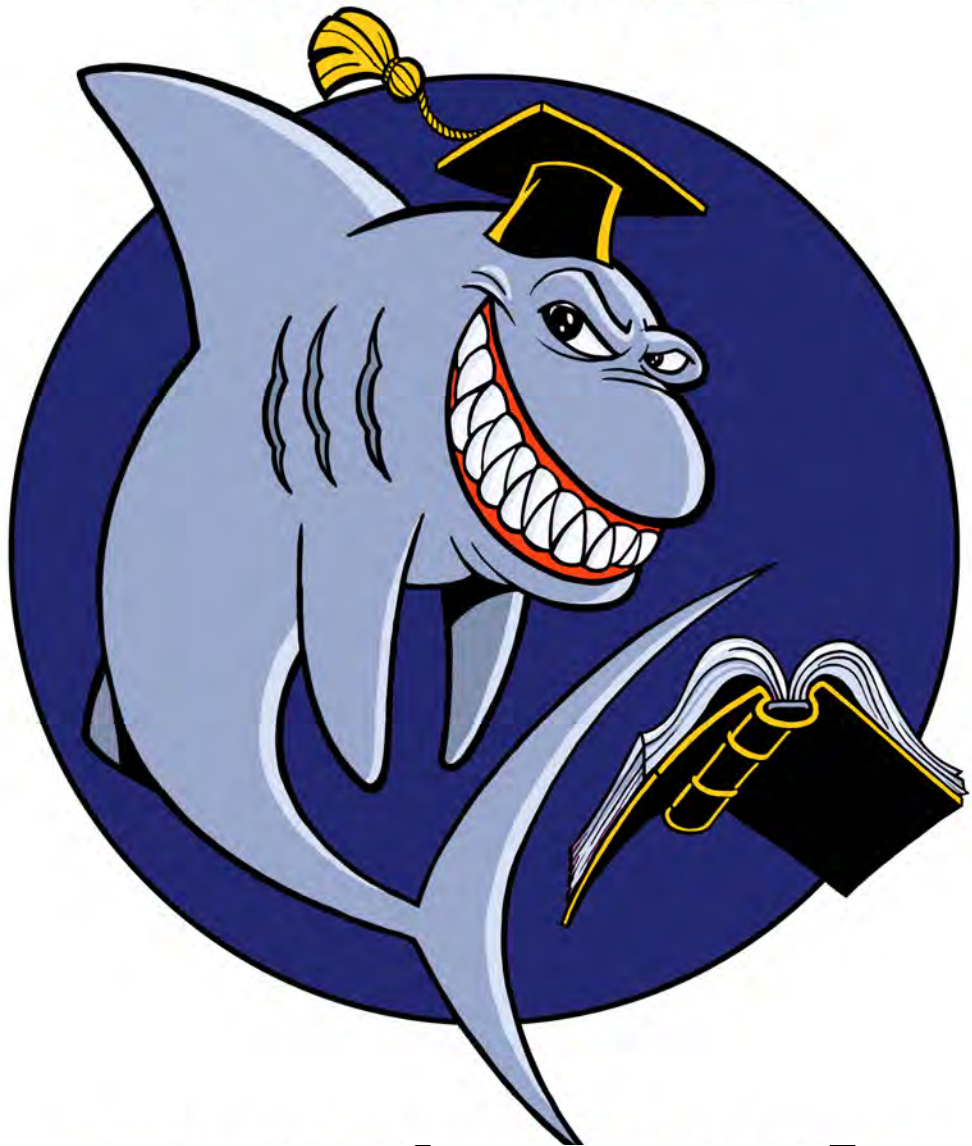
# SOMERSET ACADEMY SKY POINTE - MAP READING QUADRANT BY GRADE



# SOMERSET ACADEMY SKY POINTE - MAP MATH QUADRANT BY GRADE





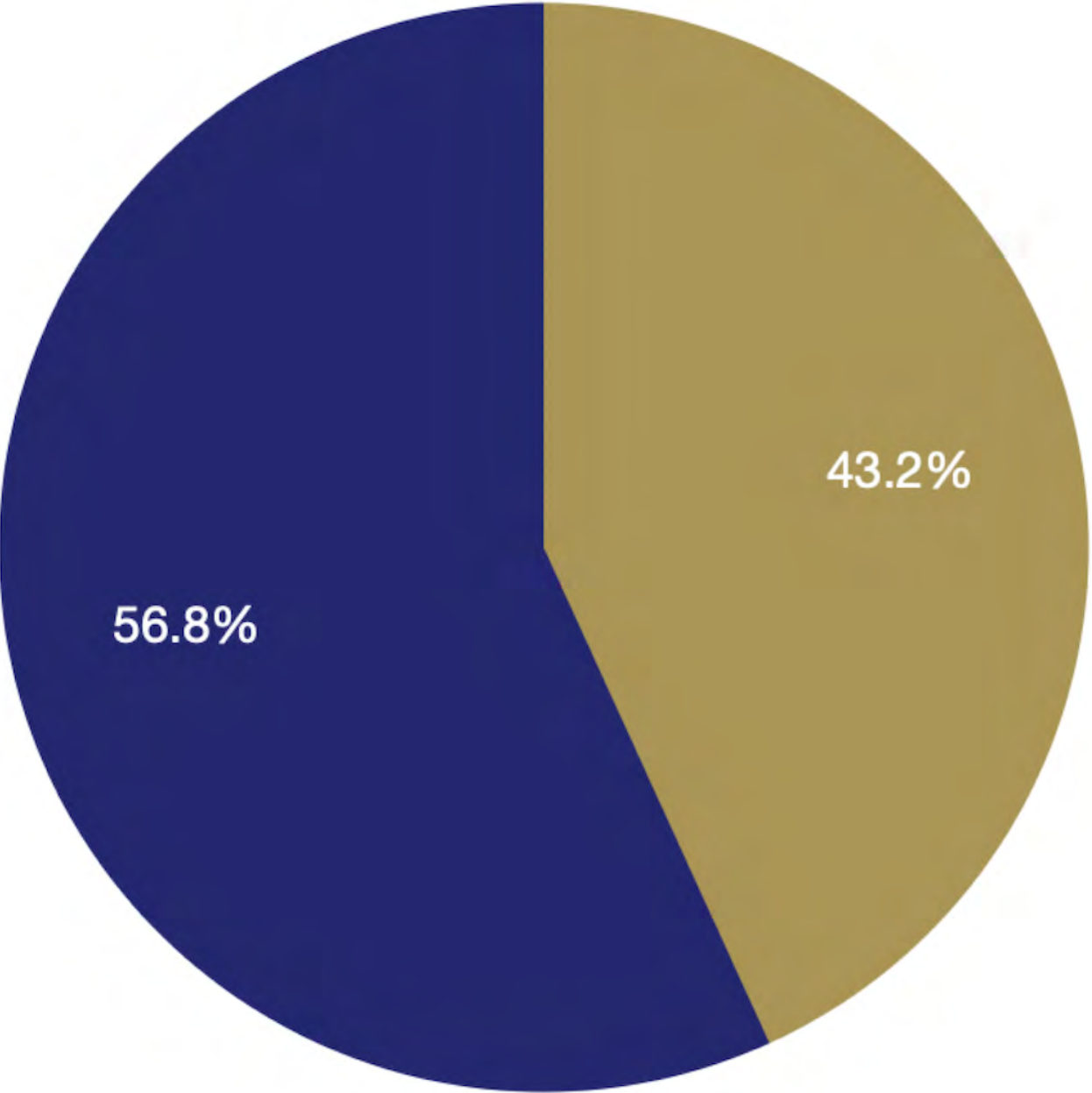


**Stephanie**  
iReady & MAP



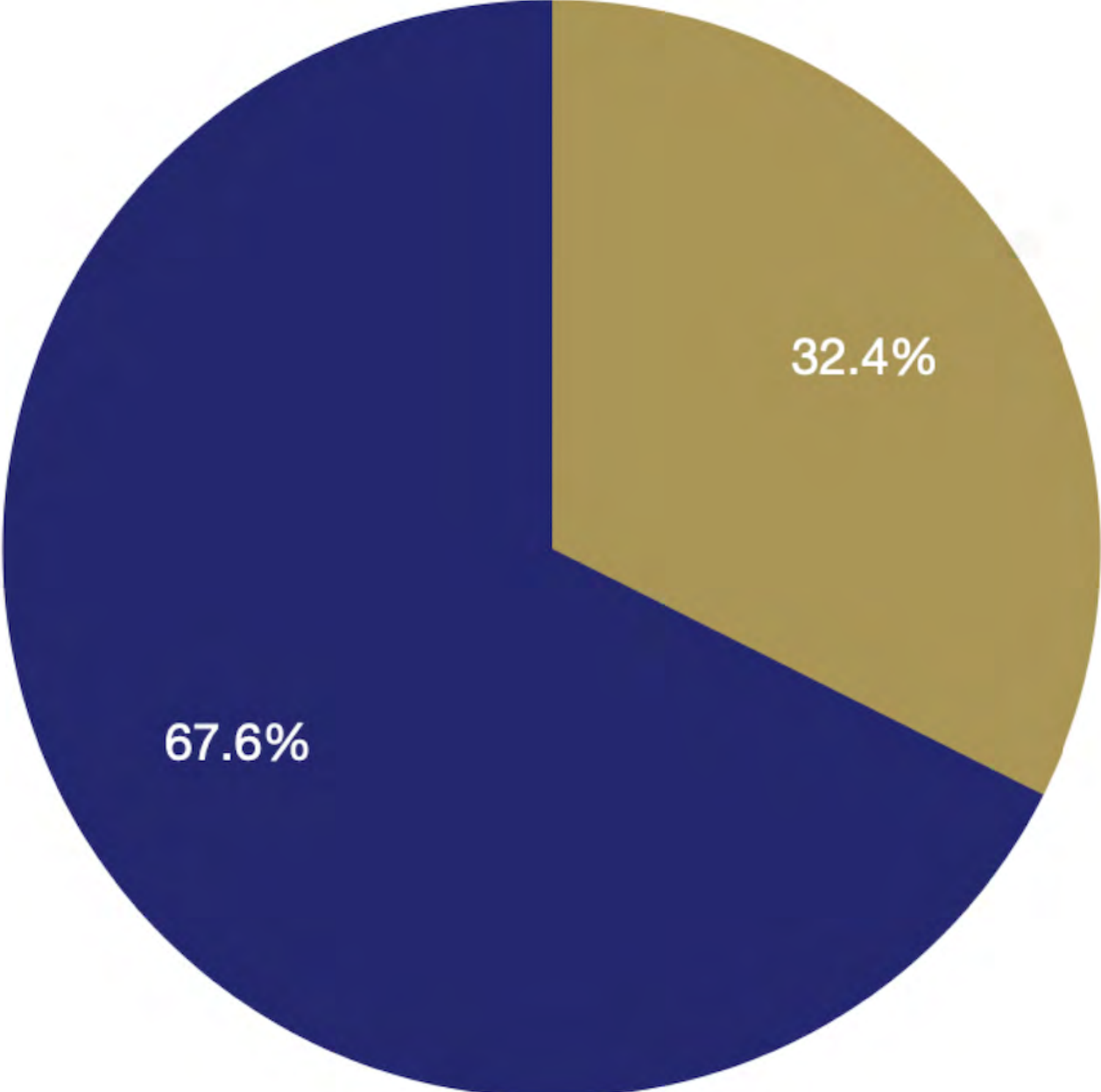


ELA % of Students  
at Grade Level



● On/Above Grade Level

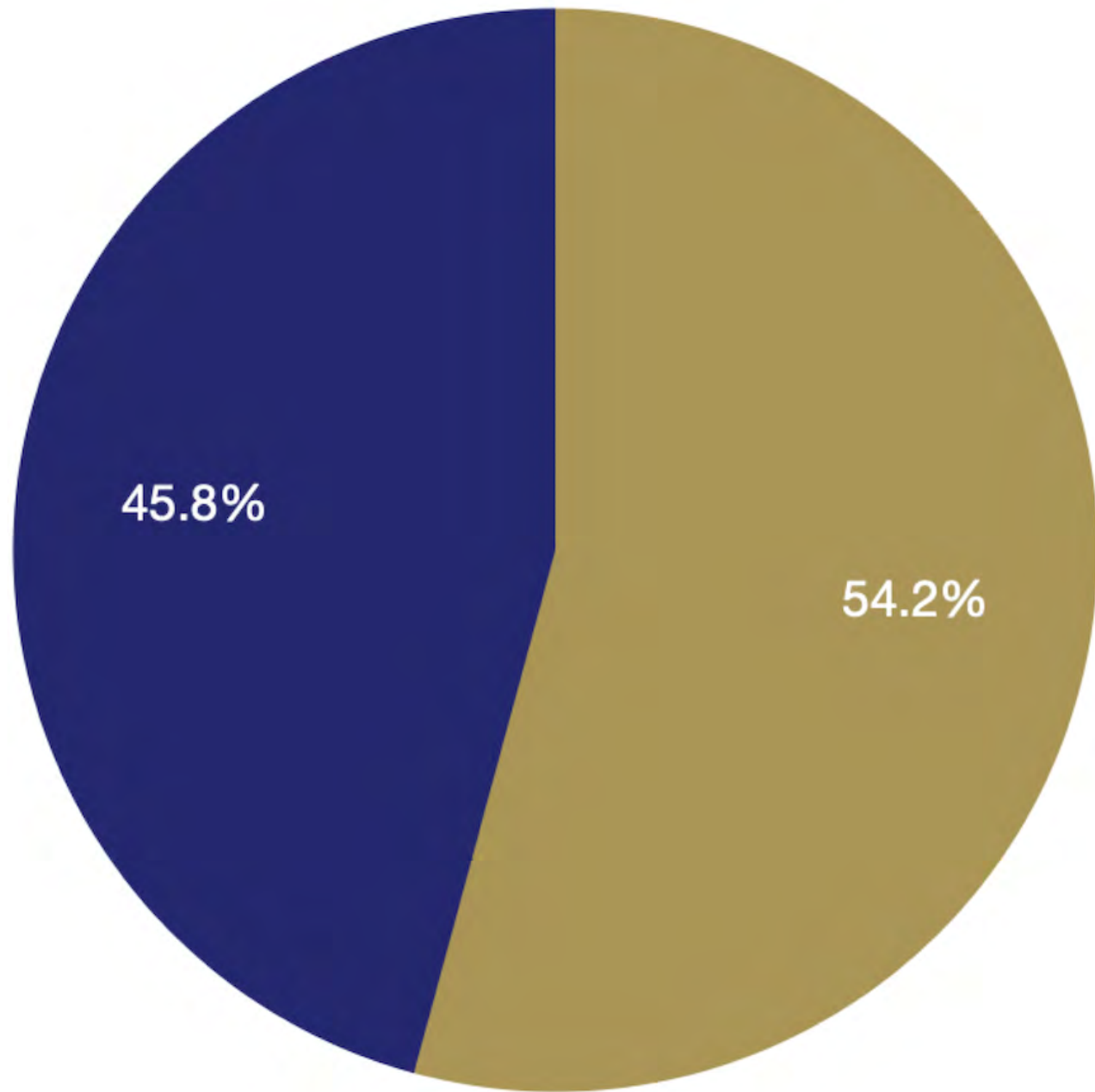
Math % of Students  
at Grade Level



● Below Grade Level

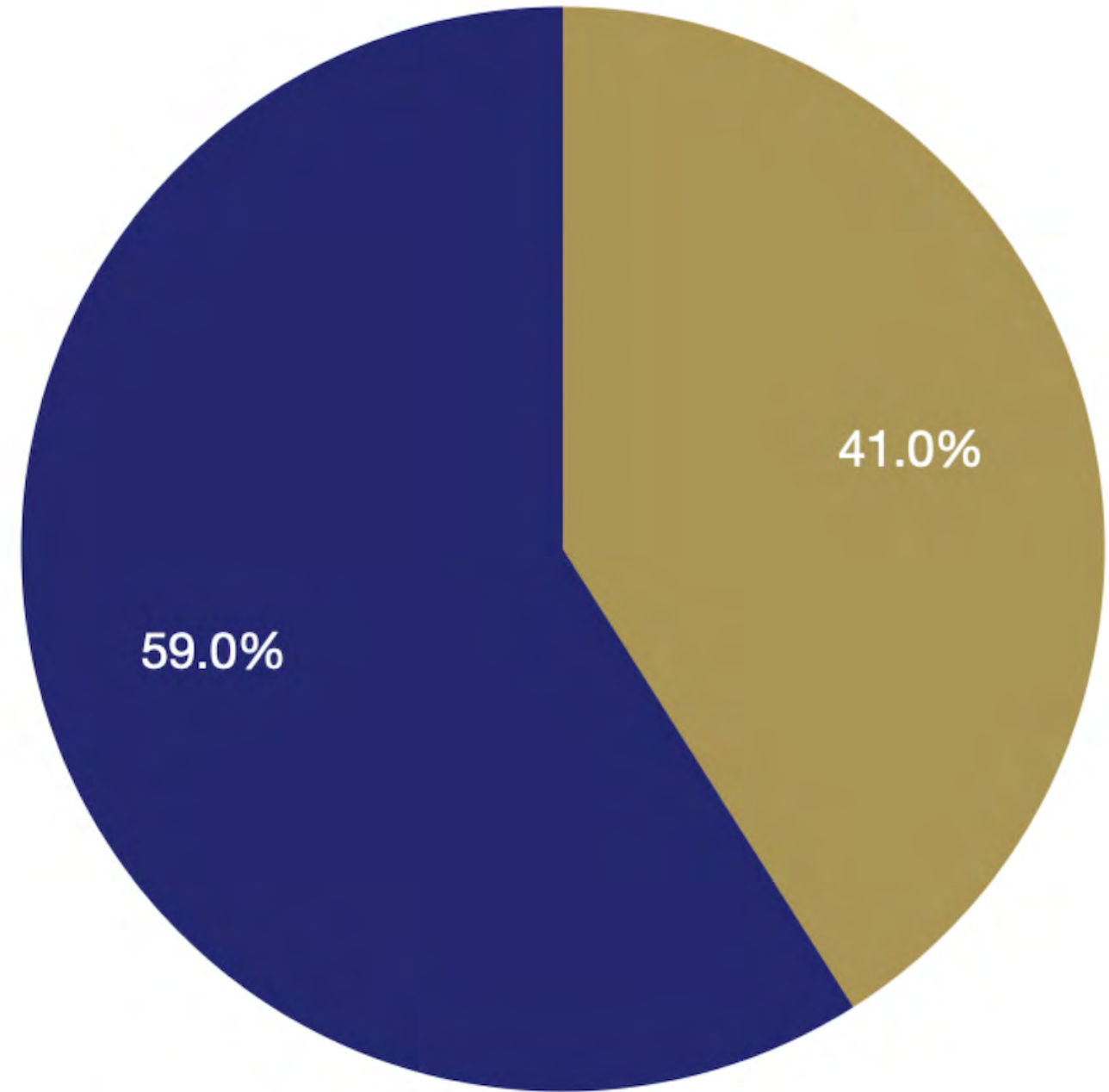


Reading % of Students  
at Grade Level



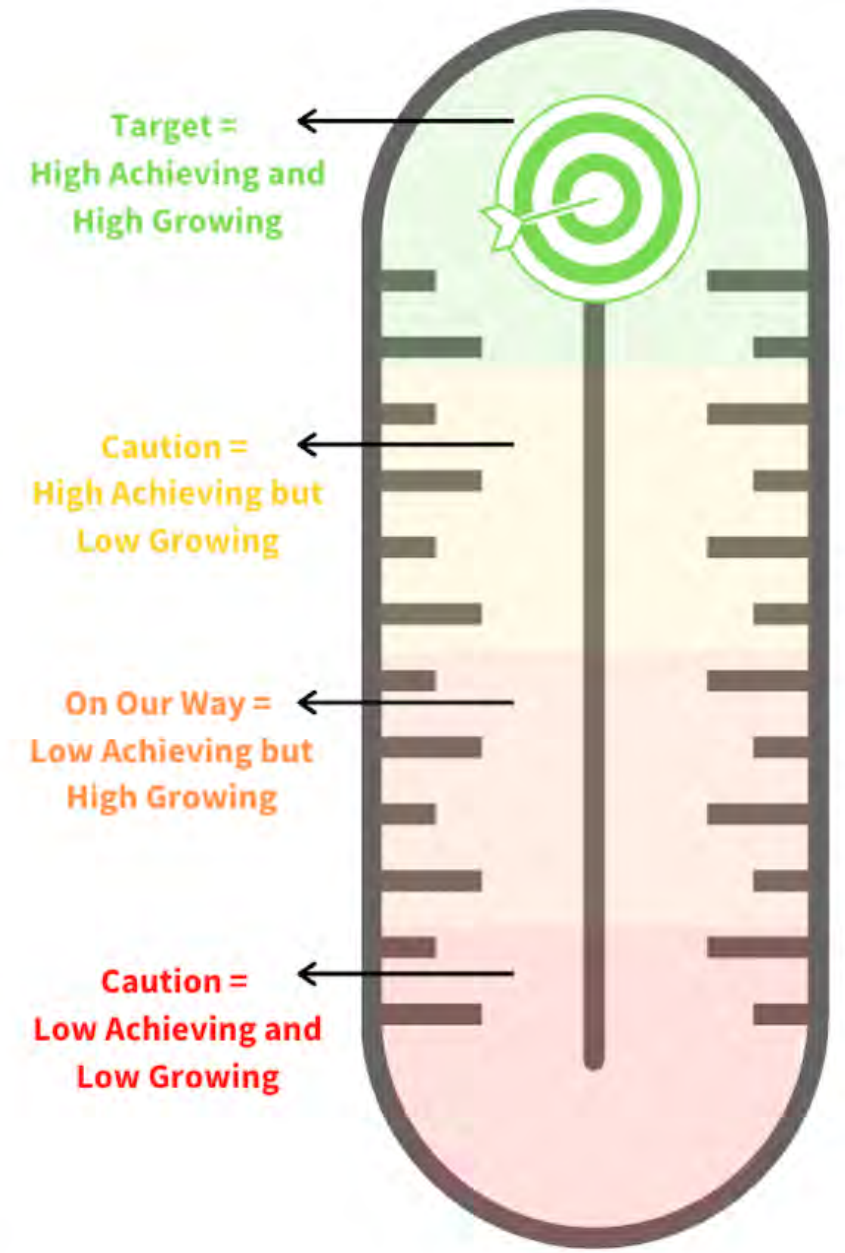
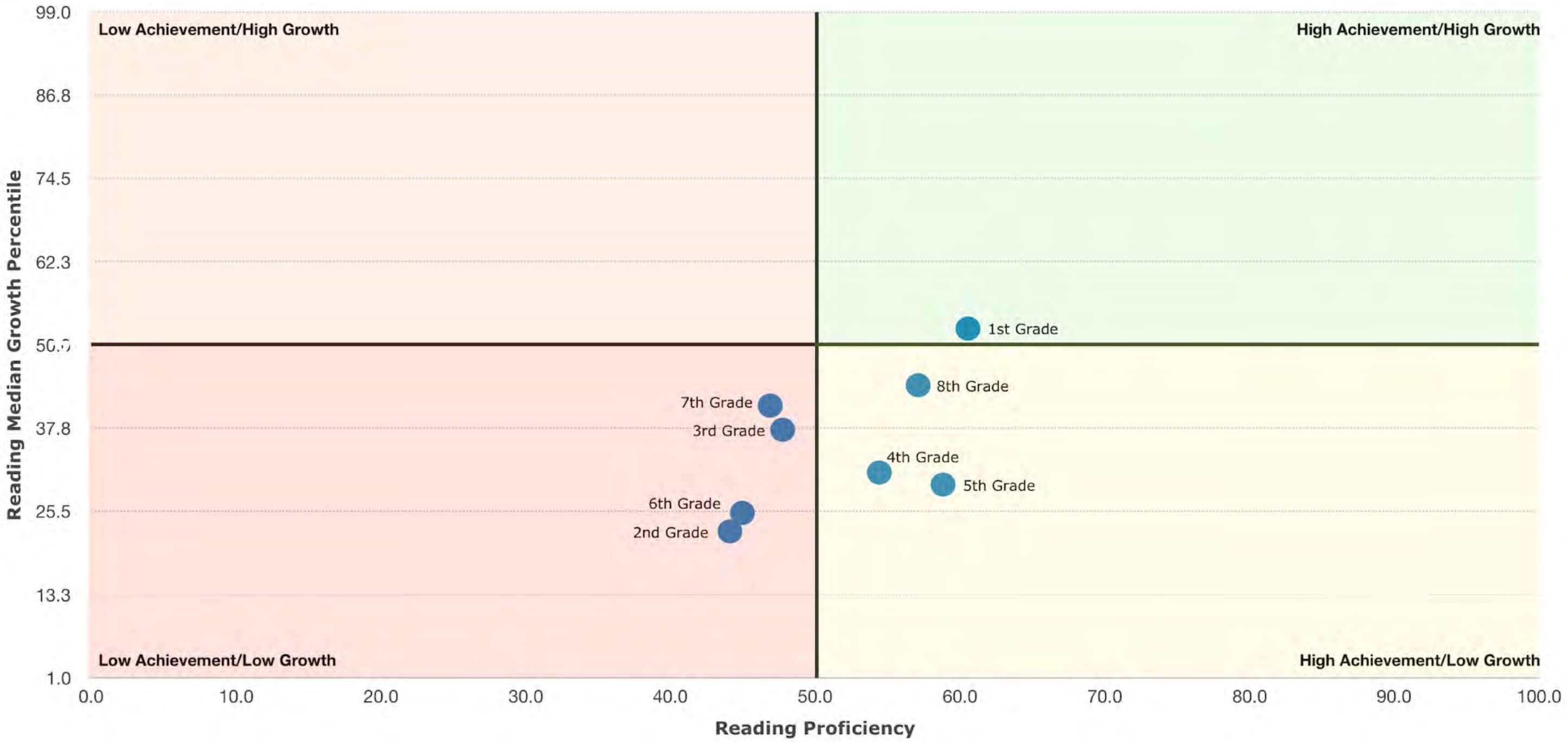
● On/Above Grade Level

Math % of Students  
at Grade Level



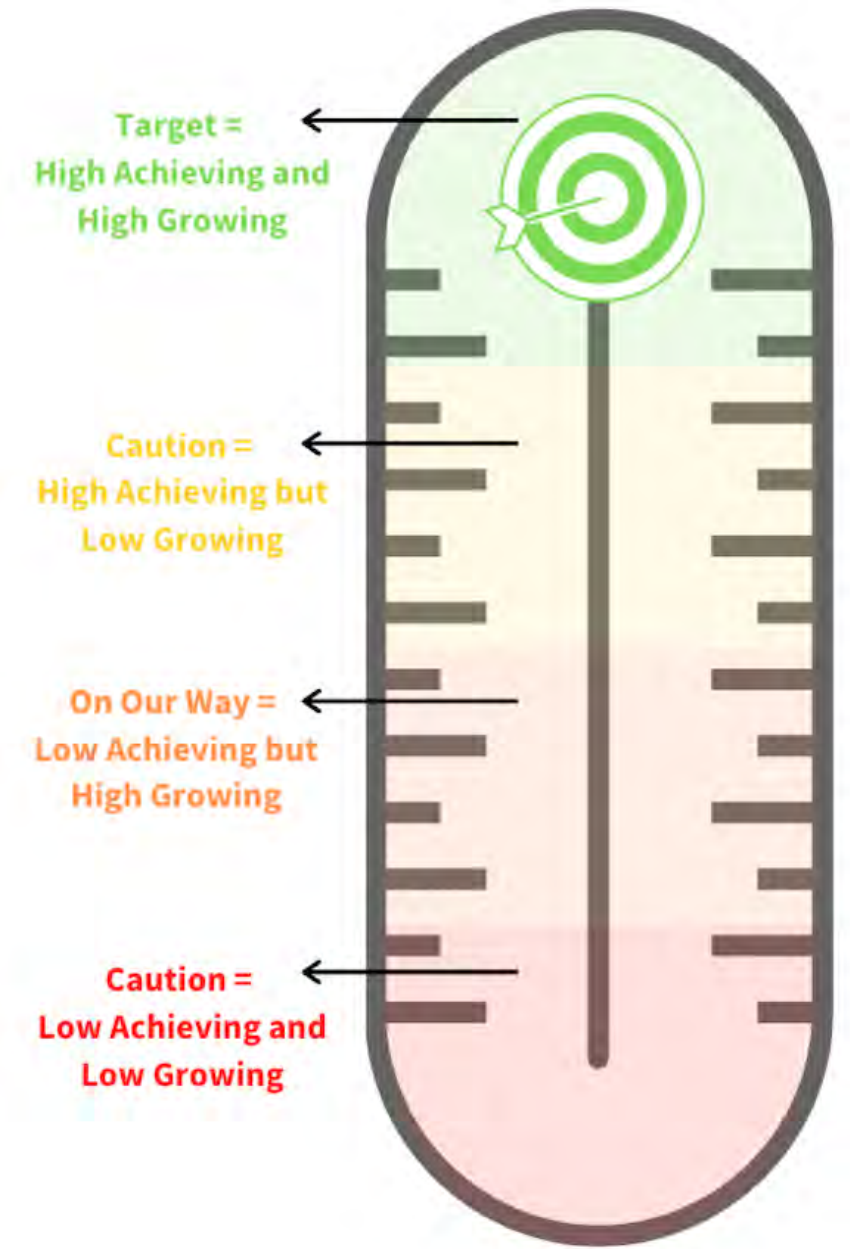
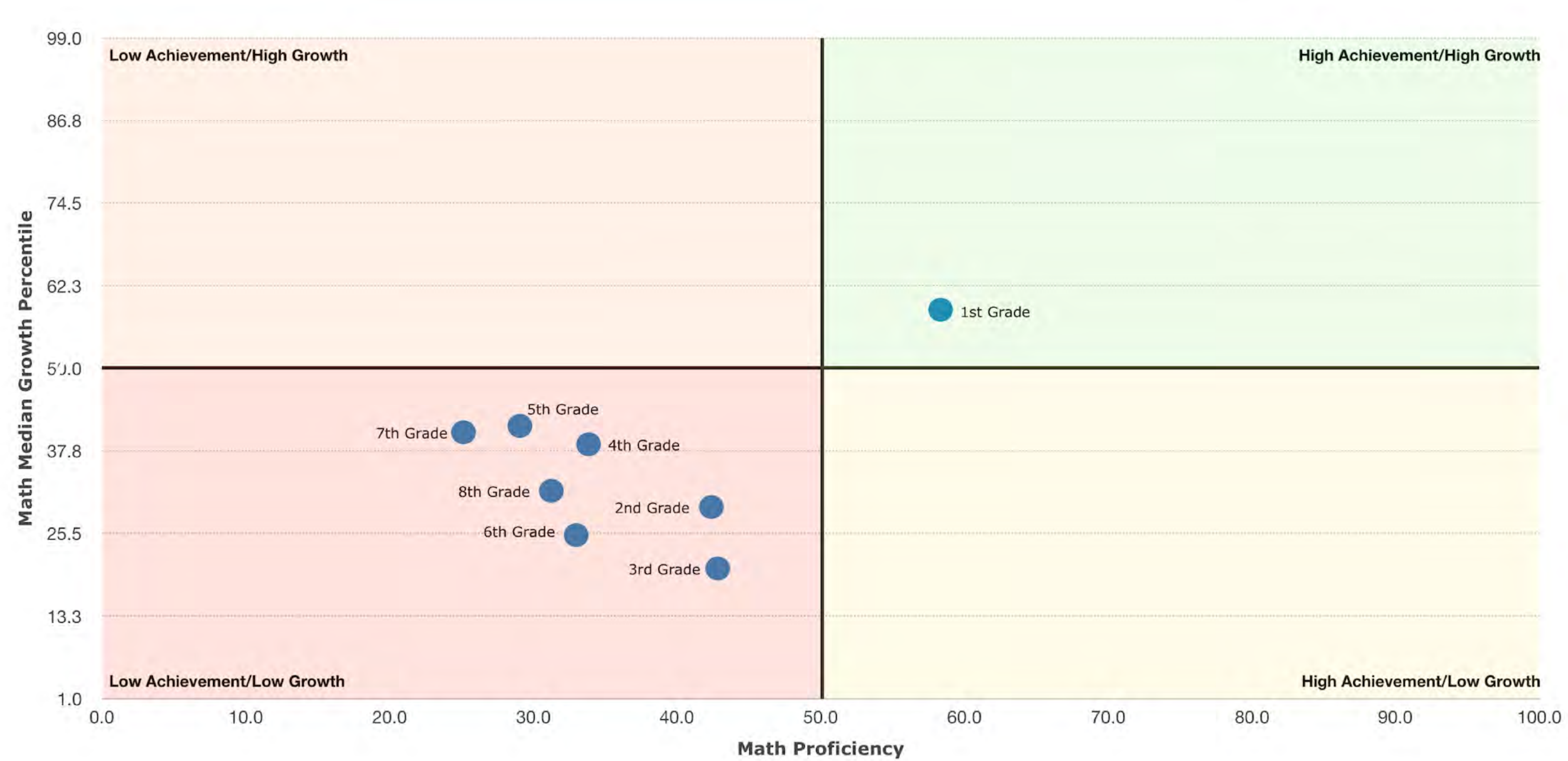
● Below Grade Level

# SOMERSET ACADEMY STEPHANIE - MAP READING QUADRANT BY GRADE





# SOMERSET ACADEMY STEPHANIE - MAP MATH QUADRANT BY GRADE



# Guide to i-Ready Instruction Report

Students are considered to be actively working on instruction *only* if they have usage in the prior month (including in-progress lesson time).

Average # of minutes each student spent on lessons last week-- including lessons still in progress.

**NOTE:** Only students who have worked on instruction during the prior month are counted in the average time on task (last week and last month).

Average time per student spent on instruction *each week* during the prior month. Includes lessons still in progress.

The % of Students Meeting **30-49 min** of Instruction (**Healthy Range**) provides insight into the percentage of students consistent meeting i-Ready's recommended usage targets.

i-Ready Instructional Usage -	Total Enrolled Students Rostered to a Math Class	YTD: # Students Completed Diagnostic	% Students with Completed Diagnostic who are Using Instruction	# Students Using Instruction (Active Last Month)	Last Week							Last Month			
					Last Week : Avg Time on Task (mins)	Last Week : # of Students with 30-49 mins	Last Week : # of Students with 50+ mins	Last Week : % Students with 30-49 mins	Last Week : % Students with 50+ mins	Last Week : % Students with 30+ mins	Last Week : % of Lessons Passed	Last Month : Avg Time on Task (mins)	Last Month : % Students with 30-49 mins	Last Month : % Students with 50+ mins	Last Month : % Students with 30+ mins
READING	53,570	51,729	80%	41,279	45	12,446	14,550	32%	38%	70%	59%	15	10%	2%	11%
MATHEMATICS	75,571	68,854	82%	56,719	46	17,383	18,734	33%	36%	69%	79%	15	9%	2%	12%

### Additional Definitions:

1. Last Week Average Time on Task - includes data for the most recent week, Monday to Sunday
2. % of Lessons Passed – this reflects the percentage of completed lessons passed, not the average lesson quiz score.
3. All lessons “count” toward time on task whether they are teacher-assigned or part of a student's personalized pathway.
4. Only students with time on task in the prior month (Active students) are included in the Time on Task calculations.
5. Access Hours settings in i-Ready only impact assessments. Any instruction that a student participates in is included in the data, regardless if instruction is done in school or outside of the school day.

### Highlighting Formatting:

% of Lessons Passed (last week, last month and YTD)

**Red** = anything less than 70%

Average Time on Task (last week and last month)

**Red** = less than 30 minutes

**Green** = 30-60 minutes

**Yellow** = more than 60 minutes

Academica Somerset i-Ready Instructional Usage Report

i-Ready Instructional Usage	Total Enrolled Students Rostered to a Math Class	YTD: # Students Completed Diagnostic	% Students with Completed Diagnostic who are Using Instruction	# Students Using Instruction (Active Last Month)	Last Week						Last Month					YTD	
					Last Week : Avg Time on Task (mins)	Last Week : # of Students with 30-49 mins	Last Week : # of Students with 50+ mins	Last Week : % Students with 30-49 mins	Last Week : % Students with 50+ mins	Last Week : % Students with 30+ mins	Last Week : % of Lessons Passed	Last Month : Avg Time on Task (mins)	Last Month : % Students with 30-49 mins	Last Month : % Students with 50+ mins	Last Month : % Students with 30+ mins	Last Month : % of Lessons Passed	YTD : % of Lessons Passed
READING	5,705	5,598	87%	4,869	54	984	1,574	27%	44%	71%	80%	36	22%	26%	48%	79%	79%
MATHEMATICS	8,503	6,455	90%	5,816	58	1,131	2,242	23%	47%	70%	88%	38	23%	27%	50%	86%	86%



## iReady Instructional Usage – Reading & Math as of 11-8-2020

Academica All Somerset Schools As of 11-8-2020															
i-Ready Reading Instructional Usage															
School	Total Enrolled Students Rostered to a Reading Class	YTD: # Students Completed Diagnostic - RDG	% Students with Completed Diagnostic who are Using Instruction - RDG	# Students Using Instruction (Active Last Month) - RDG	Last Week						Last Month				YTD
					Last Week: Avg Time on Task (mins) - RDG	Last Week: # of Students with 30-49 mins - RDG	Last Week: # of Students with 50+ mins - RDG	Last Week: % Students with 30-49 mins - RDG	Last Week: % Students with 50+ mins - RDG	Last Week: % of Lessons Passed - RDG	Last Month: Avg Time on Task (mins) - RDG	Last Month: % Students with 30-49 mins - RDG	Last Month: % Students with 50+ mins - RDG	Last Month: % of Lessons Passed - RDG	YTD: % of Lessons Passed - RDG
ALIANTE	1108	1095	96%	1052	53	235	358	29%	25%	86%	37	22%	26%	83%	83%
LONE MOUNTAIN	987	954	79%	749	47	145	172	31%	27%	82%	39	26%	26%	79%	79%
LOSEE	1451	1419	88%	1252	50	233	251	25%	32%	76%	28	20%	15%	75%	75%
NORTH LAS VEGAS	1200	1185	94%	1109	70	217	553	17%	22%	79%	46	23%	36%	79%	79%
SKY POINTE															
STEPHANIE	959	945	75%	707	50	154	240	29%	24%	75%	30	15%	20%	80%	78%

Academica All Somerset Schools As of 11-8-2020															
i-Ready Mathematics Instructional Usage															
School	Total Enrolled Students Rostered to a Math Class - MATH	YTD: # Students Completed Diagnostic - MATH	% Students with Completed Diagnostic who are Using Instruction - MATH	# Students Using Instruction (Active Last Month) - MATH	Last Week						Last Month				YTD
					Last Week: Avg Time on Task (mins) - MATH	Last Week: # of Students with 30-49 mins - MATH	Last Week: # of Students with 50+ mins - MATH	Last Week: % Students with 30-49 mins - MATH	Last Week: % Students with 50+ mins - MATH	Last Week: % of Lessons Passed - MATH	Last Month: Avg Time on Task (mins) - MATH	Last Month: % Students with 30-49 mins - MATH	Last Month: % Students with 50+ mins - MATH	Last Month: % of Lessons Passed - MATH	YTD: % of Lessons Passed - MATH
ALIANTE	1108	1098	98%	1076	55	251	394	26%	41%	90%	38	25%	24%	89%	89%
LONE MOUNTAIN	987	940	73%	682	45	141	153	28%	31%	89%	38	30%	22%	88%	88%
LOSEE	2115	1421	92%	1308	50	232	313	28%	38%	84%	30	21%	18%	82%	84%
NORTH LAS VEGAS	1200	1184	97%	1146	70	212	586	20%	56%	87%	52	22%	43%	87%	84%
SKY POINTE	2134	860	94%	809	75	116	517	15%	68%	90%	38	26%	30%	91%	90%
STEPHANIE	959	952	84%	795	51	179	279	24%	38%	86%	37	18%	21%	79%	81%

Keep % of students with 30-49 min above 75% and % of lessons passed above 70%  
 Recommendation is 30-49 min per subject per week

School	i-Ready Reading Instructional Usage														i-Ready Mathematics Instructional Usage															
	Total Enrolled Students Rostered to a Reading Class	YTD: # Students Completed Diagnostic - RDG	% Students with Completed Diagnostic who are Using Instruction - RDG	# Students Using Instruction (Active Last Month) - RDG	Last Week					Last Month				YTD: % of Lessons Passed - RDG	Total Enrolled Students Rostered to a Math Class - MATH	YTD: # Students Completed Diagnostic - MATH	% Students with Completed Diagnostic who are Using Instruction - MATH	# Students Using Instruction (Active Last Month) - MATH	Last Week					Last Month				YTD: % of Lessons Passed - MATH		
					Last Week: Avg Time on Task (mins) - RDG	Last Week: # of Students with 30-49 mins - RDG	Last Week: # of Students with 50+ mins - RDG	Last Week: % Students with 30-49 mins - RDG	Last Week: % Students with 50+ mins - RDG	Last Week: % of Lessons Passed - RDG	Last Month: Avg Time on Task (mins) - RDG	Last Month: % Students with 30-49 mins - RDG	Last Month: % Students with 50+ mins - RDG						Last Month: % of Lessons Passed - RDG	Last Week: Avg Time on Task (mins) - MATH	Last Week: # of Students with 30-49 mins - MATH	Last Week: # of Students with 50+ mins - MATH	Last Week: % Students with 30-49 mins - MATH	Last Week: % Students with 50+ mins - MATH	Last Week: % of Lessons Passed - MATH	Last Month: Avg Time on Task (mins) - MATH	Last Month: % Students with 30-49 mins - MATH		Last Month: % Students with 50+ mins - MATH	Last Month: % of Lessons Passed - MATH
ALIANTE	1108	1095	96%	1052	53	235	358	29%	25%	86%	37	22%	26%	83%	83%	1108	1098	98%	1076	55	251	394	26%	41%	90%	38	25%	24%	89%	89%
LONE MOUNTAIN	987	954	79%	749	47	145	172	31%	27%	82%	39	26%	26%	79%	79%	987	940	73%	682	45	141	153	28%	31%	89%	38	30%	22%	88%	88%
LOSEE	1451	1419	88%	1252	50	233	251	25%	32%	76%	28	20%	15%	75%	75%	2115	1421	92%	1308	50	232	313	28%	38%	84%	30	21%	18%	82%	84%
NORTH LAS VEGAS	1200	1185	94%	1109	70	217	553	17%	22%	79%	46	23%	36%	79%	79%	1200	1184	97%	1146	70	212	586	20%	56%	87%	52	22%	43%	87%	84%
SKI POINTS																2134	860	94%	809	75	116	517	15%	68%	90%	38	26%	30%	91%	90%
STEPHANIE	959	945	75%	707	50	154	240	29%	24%	75%	30	15%	20%	80%	78%	959	952	84%	795	51	179	279	24%	38%	86%	32	18%	21%	79%	81%



School

ALIANTE

LONE MOUNTAIN

LOSEE

NORTH LAS VEGAS

SKY POINT

STEPHANIE

Grade

1

2

3

4

5

Somerset -- i-Ready Reading Instructional Usage															Somerset -- i-Ready Mathematics Instructional Usage										
School	Grade	Total Enrolled Students Rostered to a Reading Class	YTD: # Students Completed Diagnostic - RDG	% Students with Completed Diagnostic who are Using Instruction - RDG	# Students Using Instruction (Active Last Month) - RDG	Last Week					Last Month				YTD % of Lessons Passed - RDG	Total Enrolled Students Rostered to a Math Class - MATH	YTD: # Students Completed Diagnostic - MATH	% Students with Completed Diagnostic who are Using Instruction - MATH	# Students Using Instruction (Active Last Month) - MATH	Last Week					
						Last Week: Avg Time on Task (mins) - RDG	Last Week: # of Students with 30-49 mins - RDG	Last Week: # of Students with 50+ mins - RDG	Last Week: % Students with 30-49 mins - RDG	Last Week: % Students with 50+ mins - RDG	Last Week: % of Lessons Passed - RDG	Last Month: Avg Time on Task (mins) - RDG	Last Month: % Students with 30-49 mins - RDG	Last Month: % Students with 50+ mins - RDG						Last Month: % of Lessons Passed - RDG	Last Week: Avg Time on Task (mins) - MATH	Last Week: # of Students with 30-49 mins - MATH	Last Week: # of Students with 50+ mins - MATH	Last Week: % Students with 30-49 mins - MATH	Last Week: % Students with 50+ mins - MATH
ALIANTE	K	126	125	94%	118	44	35	30	31%	27%	90%	19	6%	85%	87%	126	126	94%	118	46	35	34	31%	30%	92%
ALIANTE	1	130	130	100%	130	52	52	46	41%	36%	94%	48	31%	42%	94%	130	130	100%	130	49	42	51	34%	41%	98%
ALIANTE	2	130	130	99%	129	78	27	83	21%	65%	91%	51	31%	44%	92%	130	130	99%	129	68	30	70	24%	55%	96%
ALIANTE	3	128	126	98%	123	52	26	38	25%	36%	85%	45	21%	37%	88%	128	126	99%	125	50	27	33	27%	33%	94%
ALIANTE	4	130	129	98%	126	49	23	49	21%	44%	83%	36	22%	22%	80%	130	129	98%	127	55	32	55	28%	49%	87%
ALIANTE	5	130	130	98%	128	48	30	27	29%	26%	76%	38	37%	23%	79%	130	130	100%	130	41	29	23	27%	21%	90%
ALIANTE	6	122	120	90%	108	33	7	11	13%	21%	78%	17	4%	66%	67%	122	120	98%	117	52	30	41	29%	39%	83%
ALIANTE	7	122	116	97%	112	55	17	39	17%	38%	83%	35	55	17%	20%	122	119	97%	115	66	16	53	15%	50%	81%
ALIANTE	8	90	89	88%	78	54	18	35	23%	45%	86%	36	27%	29%	79%	90	88	97%	85	75	10	34	16%	54%	80%
LONE MOUNTAIN	K	102	100	99%	99	50	30	31	34%	36%	83%	39	26%	22%	86%	102	100	98%	98	43	28	28	36%	32%	95%
LONE MOUNTAIN	1	104	104	98%	102	53	23	33	28%	41%	92%	47	24%	37%	89%	104	104	96%	100	38	22	23	26%	27%	97%
LONE MOUNTAIN	2	104	103	97%	100	50	14	30	17%	36%	93%	45	31%	28%	90%	104	103	98%	101	48	21	26	27%	33%	92%
LONE MOUNTAIN	3	104	104	90%	94	48	22	18	35%	29%	85%	50	28%	37%	81%	104	104	91%	95	56	20	28	27%	38%	84%
LONE MOUNTAIN	4	103	102	84%	86	43	11	15	24%	33%	61%	38	22%	32%	62%	103	102	92%	94	42	18	14	33%	26%	82%
LONE MOUNTAIN	5	102	102	85%	86	57	8	27	16%	55%	70%	36	35%	21%	70%	102	102	81%	83	51	8	24	18%	53%	83%
LONE MOUNTAIN	6	124	118	97%	114	30	30	11	31%	11%	75%	29	25%	16%	77%	124	100	41%	41	34	10	6	26%	15%	64%
LONE MOUNTAIN	7	123	113	40%	45	78	4	2	33%	17%	74%	21	19%	7%	54%	123	111	39%	43	58	6	4	27%	18%	95%
LONE MOUNTAIN	8	121	108	19%	20	39	3	5	19%	31%	59%	20	8%	13%	79%	121	114	23%	26	27	4	0	36%	0%	57%
LOSEE	K	156	155	97%	151	58	14	42	16%	49%	81%	28	17%	16%	78%	156	155	93%	144	52	18	44	20%	48%	92%
LOSEE	1	156	155	97%	151	62	15	47	16%	50%	89%	41	21%	30%	91%	156	155	97%	150	52	12	42	13%	44%	97%
LOSEE	2	156	153	97%	149	55	21	44	23%	47%	85%	32	15%	24%	87%	156	153	95%	145	53	22	40	23%	41%	90%
LOSEE	3	156	154	85%	131	49	24	17	44%	31%	82%	24	10%	15%	82%	156	150	97%	150	49	31	31	34%	34%	89%
LOSEE	4	156	154	97%	149	41	21	16	26%	20%	69%	31	20%	11%	72%	156	155	98%	152	35	23	14	26%	16%	76%
LOSEE	5	156	155	87%	134	54	37	43	34%	39%	69%	27	18%	16%	73%	156	156	90%	140	62	18	59	17%	55%	87%
LOSEE	6	151	140	81%	113	46	14	7	45%	23%	75%	18	19%	5%	62%	151	140	84%	118	78	15	9	56%	33%	86%
LOSEE	7	149	146	77%	113	38	12	6	36%	18%	69%	22	21%	5%	69%	149	147	85%	125	49	10	38	12%	46%	74%
LOSEE	8	215	207	78%	161	40	75	29	55%	21%	56%	27	37%	8%	57%	215	206	89%	183	43	83	36	58%	25%	60%
NORTH LAS VEGAS	K	129	128	101%	129	72	25	82	20%	66%	71%	58	22%	53%	77%	129	128	101%	129	73	25	75	21%	63%	88%
NORTH LAS VEGAS	1	130	130	101%	131	83	18	83	15%	69%	92%	60	19%	56%	91%	130	130	101%	131	77	25	79	21%	66%	97%
NORTH LAS VEGAS	2	126	126	100%	126	69	27	68	23%	57%	93%	54	31%	44%	88%	126	126	100%	126	58	32	58	27%	48%	96%
NORTH LAS VEGAS	3	130	129	97%	125	99	18	88	15%	73%	65%	60	27%	45%	77%	130	127	99%	126	66	26	60	22%	50%	93%
NORTH LAS VEGAS	4	126	123	93%	114	62	16	32	22%	44%	80%	49	26%	38%	73%	126	123	98%	120	59	11	45	11%	45%	97%
NORTH LAS VEGAS	5	130	130	100%	130	69	33	61	28%	53%	79%	50	25%	42%	83%	130	130	99%	129	81	23	84	18%	67%	77%
NORTH LAS VEGAS	6	148	141	80%	112	47	27	36	26%	35%	76%	29	20%	18%	70%	148	142	92%	130	57	29	56	24%	46%	78%
NORTH LAS VEGAS	7	144	142	85%	121	54	34	51	29%	43%	72%	25	17%	12%	73%	144	143	97%	139	89	17	86	14%	70%	79%
NORTH LAS VEGAS	8	137	136	88%	120	65	19	52	20%	54%	79%	28	20%	16%	79%	137	135	85%	115	60	24	43	27%	48%	71%
SKY POINT	K															130	128	92%	118	74	23	67	21%	63%	96%
SKY POINT	1															129	129	98%	127	72	22	89	17%	71%	97%
SKY POINT	2															130	130	95%	124	74	16	88	13%	72%	92%
SKY POINT	3															130	130	97%	126	96	13	101	11%	82%	92%
SKY POINT	4															130	130	98%	127	72	18	79	15%	64%	89%
SKY POINT	5															130	130	94%	122	72	14	73	13%	68%	81%
SKY POINT	6															153	14	94%	13	44	4	4	36%	36%	75%
SKY POINT	7															186	43	84%	36	54	3	13	9%	38%	64%
SKY POINT	8															186	18	78%	14	32	3	3	25%	25%	59%
STEPHANIE	K	103	103	99%	102	59	17	58	17%	59%	71%	54	20%	46%	81%	103	103	96%	99	52	28	41	29%	43%	92%
STEPHANIE	1	104	103	96%	99	41	24	21	27%	24%	87%	38	17%	28%	85%	104	103	95%	98	40	12	24	15%	29%	98%
STEPHANIE	2	104	103	96%	99	37	15	22	19%	29%	93%	42	21%	33%	87%	104	103	94%	97	34	10	13	14%	19%	95%
STEPHANIE	3	104	103	84%	87	101	12	61	14%	72%	68%	17	12%	9%	86%	104	103	91%	94	89	13	66	14%	70%	83%
STEPHANIE	4	100	100	62%	62	27	9	7	18%	14%	88%	17	7%	9%	71%	100	100	78%	78	34	11	12	17%	18%	84%
STEPHANIE	5	104	103	78%	80	28	13	11	18%	15%	58%	16	3%	2%	68%	104	104	55%	57	41	36	23	40%	25%	95%
STEPHANIE	6	104	102	72%	73	42	26	12	38%	29%	62%	22	26%	8%	75%	104	103	80%	83	33	15	8	29%	16%	62%
STEPHANIE	7	121	118	40%	47	40	27	18	39%	26%	71%	11	7%	0%	58%	121	120	77%	92	58	25	47	26%	49%	82%
STEPHANIE	8	115	110	54%	59	50	21	30	30%	43%	74%	8	0%	3%	92%	115	113	86%	97	59	29	45	32%	49%	68%

# SOMERSET ACADEMY OF LAS VEGAS

## Supporting Document

Meeting Date: November 18, 2020  
Agenda Item: 6 – Academic Progress Reports and Updates on School Initiatives  
Number of Enclosures: 0

### **SUBJECT: Academic Progress Reports**

Action  
 Appointments  
 Approval  
 Consent Agenda  
 Information  
 Public Hearing  
 Regular Adoption

Presenter (s): Somerset Administrators

Recommendation:

Proposed wording for motion/action:

Fiscal Impact: N/A

Estimated Length of time for consideration (in minutes): 15-20 Minutes

Background: The principals will provide academic progress reports and updates on school initiatives.

Submitted By: Staff

# SOMERSET ACADEMY OF LAS VEGAS

## Supporting Document

Meeting Date: November 18, 2020  
Agenda Item: 7 – Review and Possible Approval of the EMO Evaluation for Academica Nevada  
Number of Enclosures:

### **SUBJECT: EMO Evaluation for Academica Nevada**

Action  
 Appointments  
 Approval  
 Consent Agenda  
 Information  
 Public Hearing  
 Regular Adoption

Presenter (s): Crystal Thiriot/Ryan Reeves

Recommendation:

Proposed wording for motion/action:

Fiscal Impact: N/A

Estimated Length of time for consideration (in minutes): 5-10 Minutes

Background: A review and discussion of the EMO Evaluation.

Submitted By: Staff

# Academica NV Evaluation Summary-SOMERSET



n=26

	% Exemplary and Solid	% Approaching and Unsatisfactory
<b>BOARD MANAGEMENT</b>		
Staff coordinates Board meeting dates, times, and locations.	100	0
Staff is responsible for working with System Leaders for feedback on items to be added to the agenda. Staff is responsible for ensuring timely posting of agendas to designated locations as required by Open Meeting Law.	100	0
Staff gathers, prepares, and distributes support materials. Staff prepares all required documents and equipment for use during Board meetings.	88.8	11.1
Preparation of Board meeting minutes in a timely manner in compliance with Open Meeting Law.	100	0
<b>FACILITIES SERVICES</b>		
Dispatch vendors to the school site for repairs and maintenance through the Facilities Ticket System. (Via email or phone- outside Las Vegas)	66.6	33.3
Secure vendors and bids for ongoing contracted services (janitorial, landscaping, fire inspection, etc.)	91.7	8.3
Project Management: Understand school needs and communicate with site based personnel on requested projects/building improvements.	83.4	16.7
<b>FINANCE- ACCOUNTING</b>		
Budget to actuals are provided to the Board and School Principals in order to make timely and accurate decisions.	72.7	27.3
Submit State reports on time and ensures schools are meeting required state/federal guideline for use of funds.	100	0
Providing Office Managers with support and training to meet their needs (including QB and SGF Account support).	41.7	58.3
<b>FINANCE- ACCOUNTS PAYABLE</b>		
AP Clerk answers all my questions in a timely manner and provides constant guidance. Please rate for 19-20 School Year only.	90.9	9.1
AP Clerk makes payments to vendors in a timely manner. Please rate for 19-20 School Year only.	63.6	36.4
AP Clerk efficiently handles vendor inquiries, credit applications, adding/removing users from current accounts, obtains proper authorization before payments being made according to Financial Policies & Procedures. Please rate for 19-20 School Year only.	81.8	18.2
<b>FINANCE- BUDGETS AND BONDS</b>		
Prepare budgets that are realistic and keep the school compliant with state and debt requirements.	100	0
Facilitating the purchasing of buildings and management of the bonds.	100	0
<b>FINANCE- PAYROLL</b>		
Complete personnel changes in the payroll system, assist with the overall payroll processing and requests.	100	0
Submit PERS payroll report to the state on time and accurately.	88.9	11.1
Provide payroll training to office managers both as a group and individually when requested.		
<b>LEGAL SERVICES</b>		
Providing day-to-day legal support and advice to avoid high legal fees with counsel hired by the board.	94.7	5.3
Assist schools in preparing and drafting school and board policies and other written documents (i.e. contracts, MOU's) as requested.	100	0
Work with campus leaders to resolve legal issues regarding parents, staff, and students.	100	0
<b>MARKETING AND DESIGN</b>		
Confer with clients to determine marketing strategy and product design.	90	10
Work closely with school principals, directors, managers, administration, and all other school representatives for creative	80	20
Determine size and arrangement of illustrative material and copy, and select style and size of type.	90	10
<b>NATIONAL SCHOOL LUNCH PROGRAM</b>		
Provide technical assistance to ensure schools are in compliance with the NSLP Regulations and Best Practices.	100	0
Provide support in preparation and throughout the NSLP Administrative Review process	91.6	8.3
Provide assistance to schools in completing all required NDA reporting and with applying for renewal of the NSLP.		

<b>PROCUREMENT</b>					
Work with the school leadership to obtain quotes, create purchase orders, and place orders for curriculum, furniture and equipment based upon the school's requests and needs, while making sure to maintain their allotted budget.			100		0
Assist in creating the Summer Purchasing Budget for the school, and maintaining that budget as purchases are made.			100		0
Assist as a Liaison for and oversee summer furniture installation			100		0
Assist as a Liaison between the school and curriculum vendors.			100		0
<b>REGISTRATION</b>					
Manage lottery database and communication.			88.9		11.1
Manage Infinite Campus and Audit Information			88.9		11.1
Manage Infinite Campus Census and Attendance			88.9		11.1
<b>SCHOOL RESOURCE DEVELOPMENT</b>					
Grant Development			100		0
Charter Development (applications, amendments, renewals & various programs)			100		0
<b>SCHOOL SAFETY</b>					
Provides school safety liaison services between the schools and public safety agencies, local emergency agencies: Nevada Division of Emergency Management, Nevada Department of Education, State Public Charter School Authority and other agencies as needed.			93.8		6.3
Assist schools in developing and implementing the school Emergency Operation Plan (EOP) and other school safety related documents as requested.			93.8		6.3
Work with campus leaders to provide school safety information and resolve school safety related issues / emergencies.			93.8		6.3
<b>STATE REPORTING</b>					
Timely alert school system, responsible party and/or Academics Departments of items or information coming due to the State, both from the Authority and the Department of Education.			94.7		5.3
Works with each school system, responsible party and/or Academics departments to gather necessary information to ensure information or required items are submitted timely and accurately. When questions arise, staff works with the Authority and/or Department of Education to gain clarification on information requested and works to ensure that all systems receive a clear explanation of requirements. Assists parties in completing reports, etc. as requested. Works with necessary party to obtain an extension, if necessary.			94.7		5.3
Submission of all documents related to reimbursement under grant funding. Maintain thorough and accurate records to ensure that all items are submitted timely and accurately, in order to ensure the proper reimbursement to the system. Responsible for assisting with revised grant budgets, when the need arises. Assist with any questions either the system, Academics departments or various agency departments might have regarding reimbursements submitted and projections of future grant spending.			100		0
<b>TEACHER RECRUITMENT AND LICENSURE</b>					
Track and advertise job openings for the school site			100		0
Track teacher licensure and notify teachers of license expiration			100		0
Organize and run teacher hiring fairs			100		0
<b>TRAVEL</b>					
To book travel for school employees in accordance with governmental regulations.			100		0
Registers school employees for conferences when requested.			100		0
<b>AVERAGE</b>				92.31	7.69

# SOMERSET ACADEMY OF LAS VEGAS

## Supporting Document

Meeting Date: November 18, 2020  
Agenda Item: 8 – Academics Announcements and Notifications  
Number of Enclosures:

### **SUBJECT: Academics Announcements**

Action  
 Appointments  
 Approval  
 Consent Agenda  
 Information  
 Public Hearing  
 Regular Adoption

Presenter (s): Crystal Thiriot/Ryan Reeves

Recommendation:

Proposed wording for motion/action:

Fiscal Impact: N/A

Estimated Length of time for consideration (in minutes): 5-10 Minutes

Background: The next regularly scheduled Board meeting is February 2, 2021.

Submitted By: Staff