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# Administrative Final Budget Assumptions FY2021

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## Location Name

Central Support Office

## Administrator

Dr. Jesse Welsh

### Networkwide Assumptions

Below are the networkwide assumptions that cascade at each location including:

1. State funding was protected at \$7200 per student
2. There was "NO" CCR grant funding which was a reduction in \$313,375 across the Network
3. SPCSA sponsorship of 1.5% and 30% for CSO fee at each location
4. An FY1920 adjustment of (\$7,025) was made on 8/25/2020 (annual state true-up)
5. Federal Title programs remained stable showing \$105,463 across the network
6. C.A.R.E.S act funding was distributed to each location to cover rent costs
7. Adjustments for NSHS "actual revenue" true-up for July through October made in November.
8. Adjustments for actual ending fund balance as presented to the board in October

### Location Assumptions 10/15/2020

Use the space below to record the assumptions for the location name above:

1. Enrollment as of 9/1/2020: 11<sup>th</sup> grade = 515, 12<sup>th</sup> grade = 519, Total = 1034
2. Hold off hiring Executive Director and FOD until October 2020
3. Hire New CEO and COO in January and April 2020 at (\$135,000 each)
4. Adjust salary for DAC from \$68,000 to \$70,000
5. Increase extra duty hours for all CSO positions from 290 to 1420 hours
6. Reclassify professional services Jim Hager (Title II \$8K/yr and \$4K/yr)
7. Restore professional services Jordan Nelson/Natalie H. (\$2250/year and \$1250/year)
8. Show accountant charges to the amount charged last year (reduction of LOI)
9. New COO computer \$2500 for remote access
10. Eliminate rental of facilities including (currently at the following)
  - a. Renting facility: UNLV 2-wk course and fall transitions course FY2021 (\$2200/session)
  - b. Renting facility: TMCC 2-wk course and fall transitions course FY2021 (\$750/session)

### Location Assumptions 4/15/2021

1. Enrollment as of 3/1/2021: 11<sup>th</sup> grade = 532, 12<sup>th</sup> grade = 488, Total = 1020
2. \$11,598 in SPED grant state revenue
3. \$79,216 in federal grants for laptops, SPED and E-rate
4. An FY1920 adjustment of \$83,469 in CSO cost allocation was made in October
5. Hired CEO and FOD in January (\$142,000 and \$95,000)
6. New COO, ED position and Special Program Coordinator remain open (\$120,000, \$120,000, \$55,000)
7. Professional services: \$12,600 title II mentor support
8. Other professional services: \$10,200 Aptafund absorbing MDW; \$8,000 accounting fees for structure change
9. Advertising: increase spend from \$70,642 to \$106,888 (recruitment efforts thru mailers, billboards and outreach in Reno)
10. Supplies: \$58,058 technology supplies and equipment offset by federal grants



# Nevada State High School (CSO)

## FY21 Budget Summary

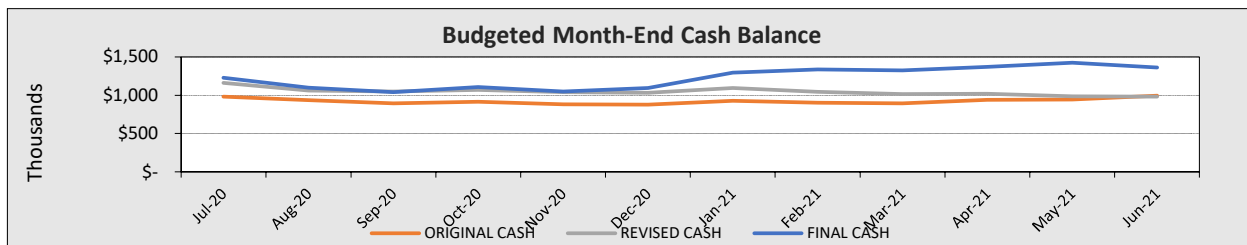
Board Approved: Original: 4/16/2020, revised 10/15/2020, requesting final budget 4/15/2021

	FY21 ORIGINAL	FY21 REVISED	FY21 FINAL	Fav/(Unf)
<b>Attendance</b>	<b>1,000</b>	<b>1,034</b>	<b>1,020</b>	<b>20</b>
<b>Revenue</b>				
Distributed School Account	\$ 1,801,434	\$ 1,872,714	\$ 1,843,660	\$ 42,226
State Revenue	-	-	11,598	11,598
Federal Revenue	35,237	85,466	114,453	79,216
Other Local Revenue	358,560	360,720	456,231	97,671
<b>Total Revenue</b>	<b>\$ 2,195,231</b>	<b>\$ 2,318,899</b>	<b>\$ 2,425,942</b>	<b>\$ 230,711</b>
<b>Expenses</b>				
Salaries	\$ 1,192,443	\$ 1,321,721	\$ 1,118,126	\$ (74,317)
Employee Benefits	344,107	339,801	319,916	(24,191)
Prof. and Tech. Services	264,656	252,731	271,872	7,216
Property Services	109,976	84,766	87,956	(22,020)
Other Purchased Services	188,715	202,498	230,034	41,319
Supplies	59,733	86,226	127,754	68,021
Property	-	-	-	-
Debt Service and Misc.	17,043	23,842	31,926	14,883
General	-	-	-	-
<b>Total Expenses</b>	<b>\$ 2,176,673</b>	<b>\$ 2,311,585</b>	<b>\$ 2,187,583</b>	<b>\$ 10,910</b>
<b>Total Surplus(Deficit)</b>	<b>\$ 18,558</b>	<b>\$ 7,314</b>	<b>\$ 238,359</b>	<b>\$ 219,801</b>
Beginning Fund Balance	977,400	977,400	1,188,750	
<b>Ending Fund Balance</b>	<b>995,958</b>	<b>984,714</b>	<b>1,427,109</b>	

### Financial Performance Measures

Days Cash-on-Hand  
SPCSA Enrollment CAP  
Enrollment Forecast Accuracy  
Total Margin

	FY21 ORIGINAL	FY21 REVISED	FY21 FINAL
Days Cash-on-Hand	167	155	238
SPCSA Enrollment CAP	1,250	1,250	1,250
Enrollment Forecast Accuracy	80%	83%	82%
Total Margin	1%	0%	10%



### Summary

Note material differences: (Original vs. Final)

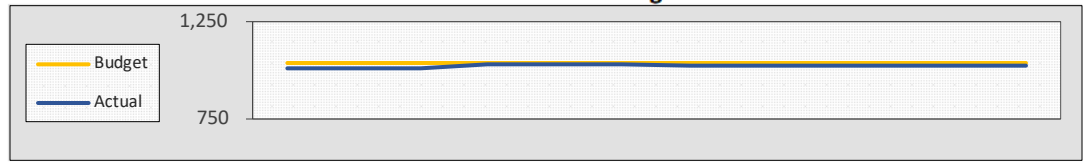
Distributed School Account - calculation based upon per student amount provided by NDE workbook  
 State Revenue - SPED revenue was not in the budget  
 Federal Revenue - AB3, true amounts for title grants and ERATE were not included in the original  
 Local Revenue - \$83,000 revenue from cost allocation were from FY20  
 Salaries - FOD and ED position partial year  
 Employee Benefits - FOD and ED position partial year  
 Property Services - Renting facilities for 2 weeks courses and transition courses cancelled  
 Other Purchased Services - Advertising higher than projection due to increase recruitment effort  
 Supplies - \$58,058 spent for laptops offset by AB 3 grant in federal revenue  
 Debt Service and Misc - included \$4091 FY20 expenses and \$8000 in dues and fees  
 Total Surplus(Deficit) - included accrued revenue and payroll expenses for June which will be received and paid in July  
 Beginning fund balance - from Oct 2020 audit

# Nevada State High School (CSO)

## FY21 Board Summary

Board Approved: Original: 4/16/2020, revised 10/15/2020, requesting final budget 4/15/2021

### Attendance Tracking

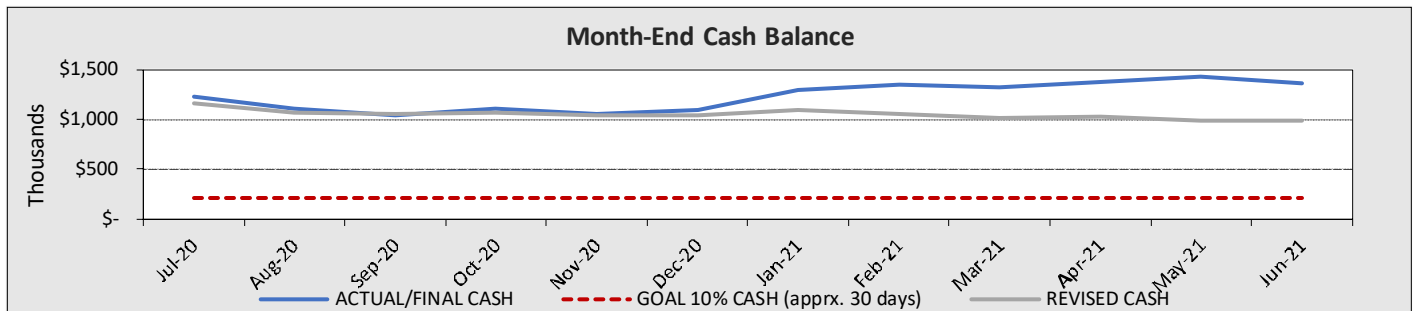


	Year-to-Date 7/1/2020 to 2/28/2021			Annual/Full Year		
	REVISED	ACTUAL	Fav/(Unf)	REVISED	FINAL	Fav/(Unf)
<b>Revenue</b>						
Distributed School Account	\$ 1,248,480	\$ 1,089,507	\$ (158,973)	\$ 1,872,714	\$ 1,843,660	\$ (29,053)
State Revenue	-	11,598	11,598	-	11,598	11,598
Federal Revenue	62,319	62,085	(235)	85,466	114,453	28,987
Other Local Revenue	180,360	277,491	97,131	360,720	456,231	95,511
<b>Total Revenue</b>	<b>\$ 1,491,159</b>	<b>\$ 1,440,680</b>	<b>\$ (50,479)</b>	<b>\$ 2,318,899</b>	<b>\$ 2,425,942</b>	<b>\$ 107,043</b>
<b>Expenses</b>						
Salaries	\$ 758,887	\$ 594,863	\$ (164,024)	\$ 1,321,721	\$ 1,118,126	\$ (203,594)
Employee Benefits	189,417	173,127	(16,290)	339,801	319,916	(19,885)
Prof. and Tech. Services	182,851	177,102	(5,749)	252,731	271,872	19,141
Property Services	53,309	66,841	13,532	84,766	87,956	3,190
Other Purchased Services	140,266	140,666	401	202,498	230,034	27,536
Supplies	78,496	108,600	30,104	86,226	127,754	41,527
Property	-	-	-	-	-	-
Debt Service and Misc. General	22,412	29,576	7,164	23,842	31,926	8,084
<b>Total Expenses</b>	<b>\$ 1,425,638</b>	<b>\$ 1,290,776</b>	<b>\$ (134,862)</b>	<b>\$ 2,311,585</b>	<b>\$ 2,187,583</b>	<b>\$ (124,002)</b>
<b>Total Surplus(Deficit)</b>	<b>\$ 65,521</b>	<b>\$ 149,904</b>	<b>\$ 84,383</b>	<b>\$ 7,314</b>	<b>\$ 238,359</b>	<b>\$ 231,044</b>
Beginning Fund Balance	977,400	1,188,750		977,400	1,188,750	
<b>Ending Fund Balance</b>	<b>\$ 1,042,921</b>	<b>\$ 1,338,654</b>		<b>\$ 984,714</b>	<b>\$ 1,427,109</b>	

### Financial Performance Measures

Days Cash-on-Hand	155	238
Enrollment Forecast Accuracy	83%	82%
Total Margin	0%	10%

### Month-End Cash Balance



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# Administrative Final Budget Assumptions FY2021

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## Location Name

Henderson: Downtown

## Administrator

Jesse Welsh

### Networkwide Assumptions

Below are the networkwide assumptions that cascade at each location including:

1. State funding was protected at \$7200 per student
2. There was "NO" CCR grant funding which was a reduction in \$313,375 across the Network
3. SPCSA sponsorship of 1.5% and 30% for CSO fee at each location
4. An FY1920 adjustment of (\$7,025) was made on 8/25/2020 (annual state true-up)
5. Federal Title programs remained stable showing \$105,463 across the network
6. C.A.R.E.S act funding was distributed to each location to cover rent costs
7. Adjustments for NSHS "actual revenue" true-up for July through October made in November.
8. Adjustments for actual ending fund balance as presented to the board in October

### Location Assumptions 10/15/2020

Use the space below to record the assumptions for the location name above:

1. Enrollment as of 9/22/2020: 11<sup>th</sup> grade = 52 and 12<sup>th</sup> grade = 49 Total 101
2. Adjust DSA salary from \$90,000 (0.25 FTE) to \$85,000 (0.10 FTE)
3. Increase OM salary from \$35,000 to \$40,000 start on 10/16/20
4. Add 80 hours of Extra Duty for EAC for entire year start 11/1/2020
5. Add student worker hours for November – June for 20 hrs/wk at \$10/hr
6. Additional advertising in November or December for \$2000
7. Payback \$12,000 of \$120,000 school loan in June 2021

### Location Assumptions 4/15/2021

1. Enrollment as of 3/1/2021: 11<sup>th</sup> grade = 50 and 12<sup>th</sup> grade = 42, Total 92
2. No Administrator salary for the month of Sep, Jan-June
3. Annual salary teacher: \$68,000
4. Office Manager salary from \$35,000 (Jul-Oct) to \$38,000 (Oct-June)
5. Student worker hired January at 20hrs/week at \$10/hr
6. C.A.R.E. Act awarded the stimulus for monthly rent: 12months at \$1,736/mo
7. Tuition & fees include: tuition at \$2,130, textbooks at \$350, and classroom at \$185
8. Payback \$120,000 for entire loan after 8/25/2021 true-up



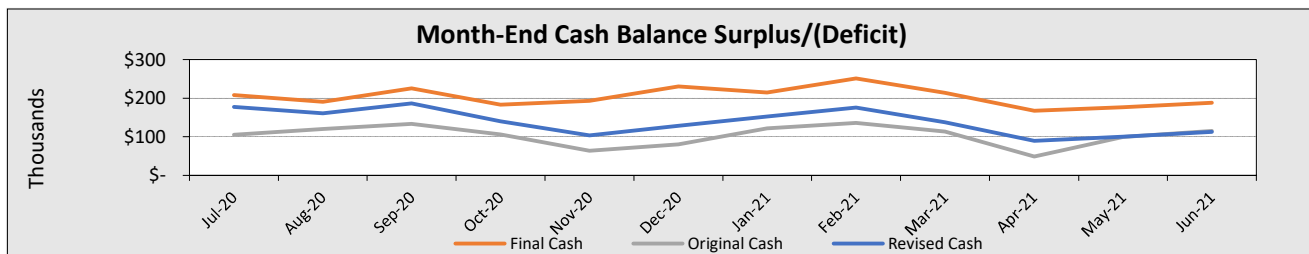
# Nevada State High School (Downtown Henderson)

## FY21 Budget Summary

Board Approved: Original: 4/16/2020, revised 10/15/2020, requesting final budget 4/15/2021

	FY21 ORIGINAL	FY21 REVISED	FY21 FINAL	Fav/(Unf)
<b>Attendance</b>	<b>84</b>	<b>101</b>	<b>95</b>	<b>11</b>
<b>Revenue</b>				
Distributed School Account	\$ 423,360	\$ 522,819	\$ 479,048	\$ 55,688
State Revenue	66,192	1,559	1,367	(64,825)
Federal Revenue	-	-	26,807	26,807
Other Local Revenue	-	-	-	-
<b>Total Revenue</b>	<b>\$ 489,552</b>	<b>\$ 524,378</b>	<b>\$ 507,222</b>	<b>\$ 17,670</b>
<b>Expenses</b>				
Salaries	\$ 153,512	\$ 143,538	\$ 140,567	\$ (12,945)
Employee Benefits	43,057	37,073	34,216	(8,841)
Prof. and Tech. Services	13,824	13,093	5,361	(8,463)
Property Services	27,223	7,108	23,233	(3,990)
Other Purchased Services	185,200	222,160	195,986	10,786
Supplies	39,942	64,714	57,229	17,287
Property	-	-	-	-
Debt Service and Misc.	780	12,698	12,158	11,378
General	-	-	-	-
<b>Total Expenses</b>	<b>\$ 463,539</b>	<b>\$ 500,383</b>	<b>\$ 468,751</b>	<b>\$ 5,212</b>
<b>Total Surplus(Deficit)</b>	<b>\$ 26,013</b>	<b>\$ 23,995</b>	<b>\$ 38,471</b>	<b>\$ 12,458</b>
Beginning Fund Balance	89,086	89,086	168,544	
<b>Ending Fund Balance</b>	<b>\$ 115,099</b>	<b>\$ 113,081</b>	<b>\$ 207,015</b>	

	FY21 ORIGINAL	FY21 REVISED	FY21 FINAL
<b>Financial Performance Measures</b>			
Days Cash-on-Hand	91	82	161
SPCSA Enrollment CAP	110	110	110
Enrollment Forecast Accuracy	76%	92%	87%
Total Margin	5%	5%	8%



### Summary

Note material differences: (Original vs. Final)

Distributed School Account - calculation based upon per student amount provided by NDE workbook

State Revenue - No CCR grant

Federal Revenue - included \$20,882 ESSER Grant for rent

Salaries - DSA position open

Prof. and Tech Services - 1.5% SPCSA fees net out of revenue vs. as an expense in budget

Other Purchased Services - Tuition \$10,786 higher than projection due to higher enrollment

Supplies - Textbook and classroom technology fees \$18,511 higher than projection due to higher enrollment

Debt Service and Misc - \$120,000 loan outstanding; \$12,000 loan payment due in FY2021. Potential payoff completely after 8/25 true up

Total Surplus(Deficit) - included accrued revenue and payroll expenses for June which will be received and paid in July

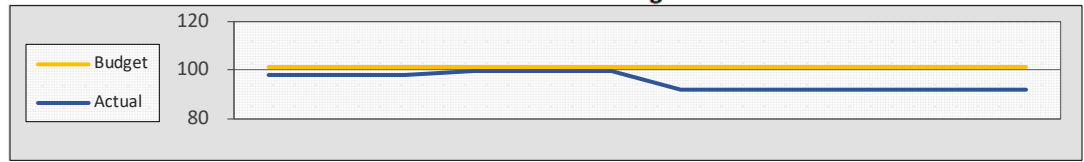
Beginning fund balance - from Oct 2020 audit

# Nevada State High School (Downtown Henderson)

## FY21 Board Summary

Board Approved: Original: 4/16/2020, revised 10/15/2020, requesting final budget 4/15/2021

### Attendance Tracking

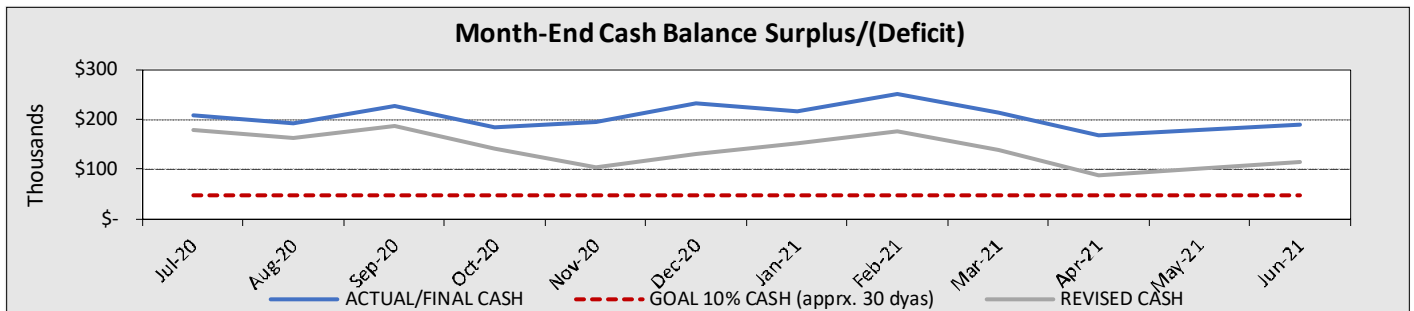


	Year-to-Date 7/1/2020 to 2/28/2021			Annual/Full Year		
	REVISED	ACTUAL	Fav/(Unf)	REVISED	FINAL	Fav/(Unf)
<b>Revenue</b>						
Distributed School Account	\$ 353,146	\$ 292,966	\$ (60,179)	\$ 522,819	\$ 479,048	\$ (43,771)
State Revenue	1,367	-	(1,367)	1,559	1,367	(192)
Federal Revenue	-	26,807	26,807	-	26,807	26,807
Other Local Revenue	-	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ 354,513</b>	<b>\$ 319,774</b>	<b>\$ (34,739)</b>	<b>\$ 524,378</b>	<b>\$ 507,222</b>	<b>\$ (17,155)</b>
<b>Expenses</b>						
Salaries	\$ 91,932	\$ 86,074	\$ 5,858	\$ 143,538	\$ 140,567	\$ (2,970)
Employee Benefits	24,023	20,934	3,088	37,073	34,216	(2,856)
Prof. and Tech. Services	7,856	335	7,521	13,093	5,361	(7,732)
Property Services	6,508	15,639	(9,131)	7,108	23,233	16,125
Other Purchased Services	104,000	84,586	19,414	222,160	195,986	(26,174)
Supplies	32,809	29,449	3,359	64,714	57,229	(7,484)
Property	-	-	-	-	-	-
Debt Service and Misc. General	658	118	540	12,698	12,158	(540)
<b>Total Expenses</b>	<b>\$ 267,785</b>	<b>\$ 237,136</b>	<b>\$ 30,649</b>	<b>\$ 500,383</b>	<b>\$ 468,751</b>	<b>\$ (31,632)</b>
<b>Total Surplus(Deficit)</b>	<b>\$ 86,728</b>	<b>\$ 82,638</b>	<b>\$ (4,090)</b>	<b>\$ 23,995</b>	<b>\$ 38,471</b>	<b>\$ 14,476</b>
Beginning Fund Balance	89,086	168,544		89,086	168,544	
<b>Ending Fund Balance</b>	<b>\$ 175,814</b>	<b>\$ 251,182</b>		<b>\$ 113,081</b>	<b>\$ 207,015</b>	

### Financial Performance Measures

Days Cash-on-Hand	82	161
Enrollment Forecast Accuracy	92%	87%
Total Margin	5%	8%

### Month-End Cash Balance Surplus/(Deficit)



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# Administrative Final Budget Assumptions FY2021

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## Location Name

Henderson: Flagship

## Administrator

Jesse Welsh

### Networkwide Assumptions

Below are the networkwide assumptions that cascade at each location including:

1. State funding was protected at \$7200 per student
2. There was "NO" CCR grant funding which was a reduction in \$313,375 across the Network
3. SPCSA sponsorship of 1.5% and 30% for CSO fee at each location
4. An FY1920 adjustment of (\$7,025) was made on 8/25/2020 (annual state true-up)
5. Federal Title programs remained stable showing \$105,463 across the network
6. C.A.R.E.S act funding was distributed to each location to cover rent costs
7. Adjustments for NSHS "actual revenue" true-up for July through October made in November.
8. Adjustments for actual ending fund balance as presented to the board in October

### Location Assumptions 10/15/2020

Use the space below to record the assumptions for the location name above:

1. Enrollment as of 9/1/2020: 11<sup>th</sup> grade = 153, 12<sup>th</sup> grade = 133, Total = 286
2. Adjust DSA salary from \$90,000 (0.75 FTE) to \$90,000 (0.90 FTE)
3. Increase OM salary from \$45,000 to \$52,500
4. Adjust for 200 hours of EAC coverage at \$60 per hour September – March
5. Increase DSA professional development from \$750 to \$2000
6. Increase technology services from \$2000 to \$4000
7. Increase combined office supplies for EAC, OM, and DSA from \$500 to \$700 per month
8. Hire a third EAC at the rate of \$60,000 starting 11/1/20

### Location Assumptions 4/15/2021

1. Enrollment as of 3/1/2021: 11<sup>th</sup> grade = 151, 12<sup>th</sup> grade = 129, Total = 280
2. No DSA salary for the months of Sep, Dec-June
3. OM salary \$45,000 (Jul-Nov) and \$42,000 (Nov-present)
4. Hire a second EAC at the rate of \$42,000 that started February 2021
5. Contract with Nevada Educational Consultants \$60/hr. for \$12,000 additional support
6. Roof repair \$13,840 received \$13,587 of rent credit
7. Maintenance for parking lot sealcoat/paint at \$5,408
8. Safety repairs for trash enclosure trellis and railing at \$12,061



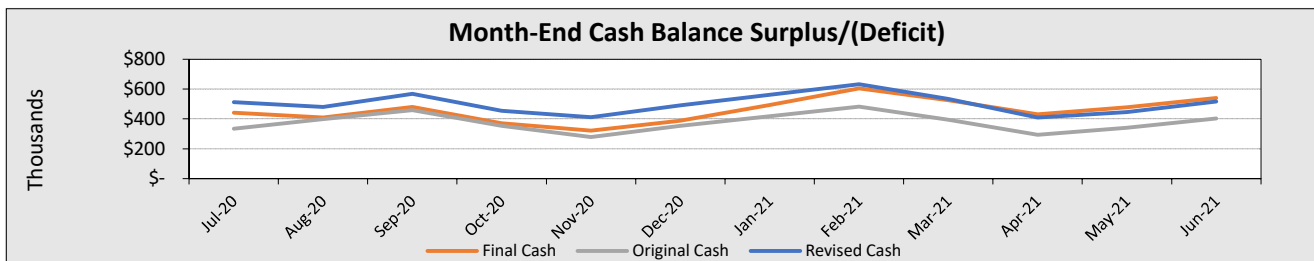
# Nevada State High School (Henderson)

## FY21 Budget Summary

Board Approved: Original: 4/16/2020, revised 10/15/2020, requesting final budget 4/15/2021

	FY21 ORIGINAL	FY21 REVISED	FY21 FINAL	Fav/(Unf)
<b>Enrollment</b>	<b>270</b>	<b>286</b>	<b>280</b>	<b>10</b>
<b>Revenue</b>				
Distributed School Account	\$ 1,360,795	\$ 1,441,435	\$ 1,412,584	\$ 51,788
State Revenue	384	384	865	481
Federal Revenue	-	-	-	-
Other Local Revenue	-	-	-	-
<b>Total Revenue</b>	<b>\$ 1,361,179</b>	<b>\$ 1,441,819</b>	<b>\$ 1,413,449</b>	<b>\$ 52,270</b>
<b>Expenses</b>				
Salaries	\$ 312,120	\$ 251,693	\$ 240,564	\$ (71,556)
Employee Benefits	85,179	61,186	52,868	(32,312)
Prof. and Tech. Services	38,220	48,372	61,561	23,341
Property Services	184,782	131,564	167,422	(17,360)
Other Purchased Services	529,240	562,976	472,669	(56,571)
Supplies	127,484	189,191	157,198	29,714
Property	-	-	-	-
Debt Service and Misc.	2,137	1,995	674	(1,463)
General	-	-	-	-
<b>Total Expenses</b>	<b>\$ 1,279,162</b>	<b>\$ 1,246,976</b>	<b>\$ 1,152,956</b>	<b>\$ (126,206)</b>
<b>Total Surplus(Deficit)</b>	<b>\$ 82,017</b>	<b>\$ 194,843</b>	<b>\$ 260,493</b>	<b>\$ 178,476</b>
Beginning Fund Balance	321,298	321,298	340,987	
<b>Ending Fund Balance</b>	<b>\$ 403,315</b>	<b>\$ 516,141</b>	<b>\$ 601,480</b>	

<b>Financial Performance Measures</b>	FY21 ORIGINAL	FY21 REVISED	FY21 FINAL
Days Cash-on-Hand	115	151	190
SPCSA Enrollment CAP	275	275	275
Enrollment Forecast Accuracy	98%	104%	102%
Total Margin	6%	14%	18%



### Summary

Note material differences: (Original vs. Final)

Distributed School Account - calculation based upon per student amount provided by NDE workbook

Federal Revenue - No CCR grants

Salaries - DSA and one EAC position open most of the year

Employee Benefits - DSA and one EAC position opened most of the year

Prof. and Tech Services - \$15,916 SPCSA FY20 fees true up

Property Services - \$13,839 rent reduction related to roof repair

Other Purchased Services - Tuition lower than projection by \$53,740 including a \$22,239 FY20 reimbursement

Supplies - Text books and classroom technology fees higher than anticipated by \$33,423

Total Surplus(Deficit) - included accrued revenue and payroll expenses for June which will be received and paid in July

Beginning fund balance - from Oct 2020 audit

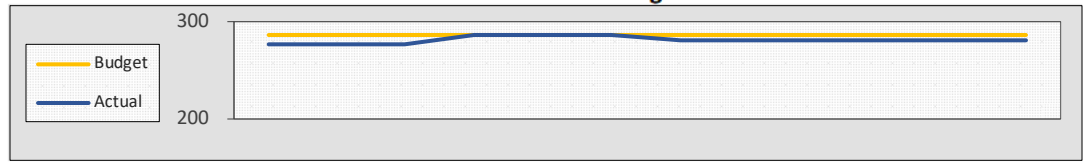


# Nevada State High School (Henderson)

## FY21 Board Summary

Board Approved: Original: 4/16/2020, revised 10/15/2020, requesting final budget 4/15/2021

### Attendance Tracking



	Year-to-Date 7/1/2020 to 2/28/2021			Annual/Full Year		
	REVISED	ACTUAL	Fav/(Unf)	REVISED	FINAL	Fav/(Unf)
<b>Revenue</b>						
Distributed School Account	\$ 960,960	\$ 864,349	\$ (96,612)	\$ 1,441,435	\$ 1,412,584	\$ (28,851)
State Revenue	-	865	865	384	865	481
Federal Revenue	-	-	-	-	-	-
Other Local Revenue	-	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ 960,960</b>	<b>\$ 865,214</b>	<b>\$ (95,746)</b>	<b>\$ 1,441,819</b>	<b>\$ 1,413,449</b>	<b>\$ (28,370)</b>
<b>Expenses</b>						
Salaries	\$ 149,601	\$ 145,633	\$ (3,968)	\$ 251,693	\$ 240,564	\$ (11,129)
Employee Benefits	36,549	28,198	(8,351)	61,186	52,868	(8,318)
Prof. and Tech. Services	33,123	35,016	1,893	48,372	61,561	13,190
Property Services	86,053	112,918	26,865	131,564	167,422	35,858
Other Purchased Services	246,236	199,489	(46,747)	562,976	472,669	(90,307)
Supplies	95,961	79,798	(16,163)	189,191	157,198	(31,993)
Property	-	-	-	-	-	-
Debt Service and Misc. General	1,648	327	(1,321)	1,995	674	(1,321)
<b>Total Expenses</b>	<b>\$ 649,171</b>	<b>\$ 601,380</b>	<b>\$ (47,791)</b>	<b>\$ 1,246,976</b>	<b>\$ 1,152,956</b>	<b>\$ (94,020)</b>
<b>Total Surplus(Deficit)</b>	<b>\$ 311,789</b>	<b>\$ 263,834</b>	<b>\$ (47,955)</b>	<b>\$ 194,843</b>	<b>\$ 260,493</b>	<b>\$ 65,650</b>
Beginning Fund Balance	321,298	340,987		321,298	340,987	
<b>Ending Fund Balance</b>	<b>\$ 633,087</b>	<b>\$ 604,820</b>		<b>\$ 516,141</b>	<b>\$ 601,480</b>	

### Financial Performance Measures

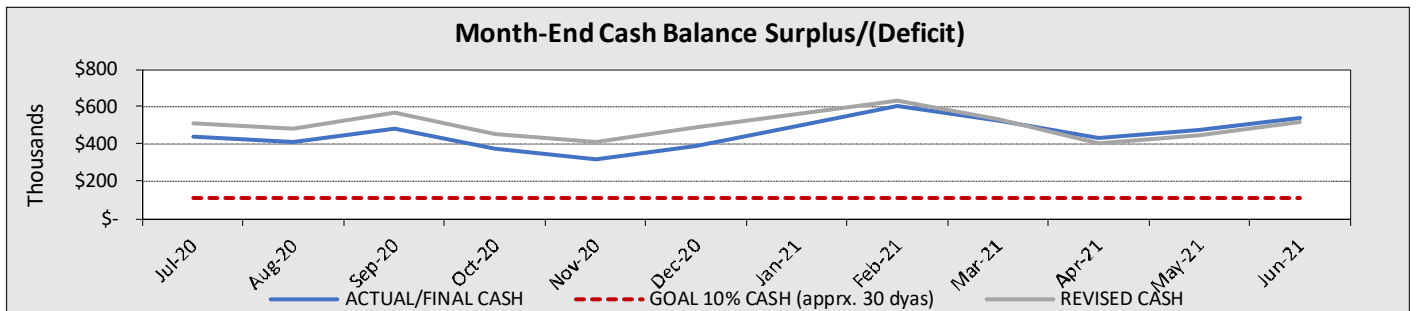
Days Cash-on-Hand

Enrollment Forecast Accuracy

Total Margin

Days Cash-on-Hand	151	190
Enrollment Forecast Accuracy	104%	102%
Total Margin	14%	18%

### Month-End Cash Balance Surplus/(Deficit)



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# Administrative Final Budget Assumptions FY2021

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## Location Name

Las Vegas: Downtown

## Administrator

Deborah Whitmoyer

### Networkwide Assumptions

Below are the networkwide assumptions that cascade at each location including:

1. State funding was protected at \$7200 per student
2. There was "NO" CCR grant funding which was a reduction in \$313,375 across the Network
3. SPCSA sponsorship of 1.5% and 30% for CSO fee at each location
4. An FY1920 adjustment of (\$7,025) was made on 8/25/2020 (annual state true-up)
5. Federal Title programs remained stable showing \$105,463 across the network
6. C.A.R.E.S act funding was distributed to each location to cover rent costs
7. Adjustments for NSHS "actual revenue" true-up for July through October made in November.
8. Adjustments for actual ending fund balance as presented to the board in October

### Location Assumptions 10/15/2020

Use the space below to record the assumptions for the location name above:

**NOTE: Please model your list of assumptions like the "Network Assumptions" above.**

1. Enrollment as of 9/22/2020: 11<sup>th</sup> grade = 19 and 12<sup>th</sup> grade = 34 Total 53
2. Eliminate OM position for \$35,000/year
3. Add office aide position at \$20/hour for entire year for 20 hrs/wk

### Location Assumptions 4/15/2021

1. Enrollment as of 3/1/2021: 11<sup>th</sup> grade = 18 and 12<sup>th</sup> grade = 33 Total 51
2. Annual salary for administrator \$92,000 (shared with Sunrise allocated at 25%)
3. Annual salary for teacher: \$45,000 (Aug – Jun)
4. Office aid position open from Oct thru Jan
5. C.A.R.E. Act awarded the stimulus for monthly rent: 10 months at \$2,000/mo
6. Annual tuition & fees include: tuition at \$1,700, textbooks at \$285, and classroom at \$175



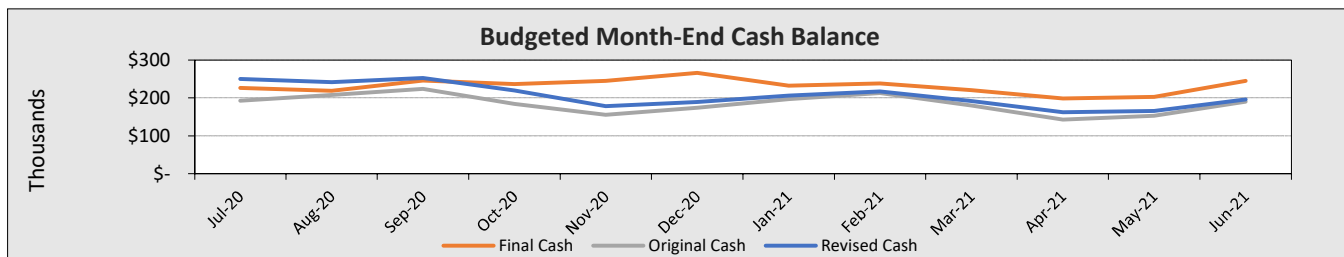
# Nevada State High School (Downtown)

## FY21 Budget Summary

Board Approved: Original: 4/16/2020, revised 10/15/2020, requesting final budget 4/15/2021

	FY21 ORIGINAL	FY21 REVISED	FY21 FINAL	Fav/(Unf)
<b>Attendance</b>	<b>86</b>	<b>56</b>	<b>53</b>	<b>(33)</b>
<b>Revenue</b>				
Distributed School Account	\$ 433,439	\$ 282,239	\$ 266,426	\$ (167,013)
State Revenue	192	4,781	6,258	6,066
Federal Revenue	34,300	34,300	28,047	(6,253)
Other Local Revenue	-	-	-	-
<b>Total Revenue</b>	<b>\$ 467,931</b>	<b>\$ 321,320</b>	<b>\$ 300,731</b>	<b>\$ (167,199)</b>
<b>Expenses</b>				
Salaries	\$ 140,997	\$ 95,446	\$ 80,703	\$ (60,294)
Employee Benefits	38,641	20,533	15,102	(23,538)
Prof. and Tech. Services	23,296	17,805	12,901	(10,395)
Property Services	30,000	9,370	27,580	(2,420)
Other Purchased Services	179,820	119,061	85,938	(93,882)
Supplies	39,242	37,482	30,502	(8,740)
Property	-	-	-	-
Debt Service and Misc.	910	768	551	(359)
General	-	-	-	-
<b>Total Expenses</b>	<b>\$ 452,905</b>	<b>\$ 300,464</b>	<b>\$ 253,277</b>	<b>\$ (199,628)</b>
<b>Total Surplus(Deficit)</b>	<b>\$ 15,026</b>	<b>\$ 20,856</b>	<b>\$ 47,454</b>	<b>\$ 32,429</b>
Beginning Fund Balance	175,071	175,071	206,780	
<b>Ending Fund Balance</b>	<b>190,097</b>	<b>195,927</b>	<b>254,234</b>	

	FY21 ORIGINAL	FY21 REVISED	FY21 FINAL
<b>Financial Performance Measures</b>			
Days Cash-on-Hand	153	238	366
SPCSA Enrollment CAP	120	120	120
Enrollment Forecast Accuracy	72%	47%	44%
Total Margin	3%	6%	16%



### Summary

Note material differences: (Original vs. Final)

Distributed School Account - calculation based upon per student amount provided by NDE workbook

State Revenue - No CCR grant

Federal Revenue - included \$20,000 ESSER Grant for rent

Salaries - office manager position remains open, DSA position shared with Sunrise allocated at 25%

Prof. and Tech Services - 1.5% SPCSA fees net out of revenue vs. as an expense in budget

Other Purchased Services - lower enrollment; tuition lower than projection; FY21 including a \$5,166 FY20 reimbursement

Supplies - lower enrollment; textbook and classroom technology fees lower than projection

Total Surplus(Deficit) - included accrued revenue and payroll expenses for June which will be received and paid in July

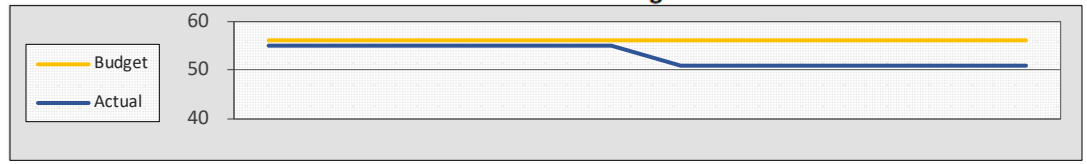
Beginning fund balance - from Oct 2020 audit

# Nevada State High School (Downtown)

## FY21 Board Summary

Board Approved: Original: 4/16/2020, revised 10/15/2020, requesting final budget 4/15/2021

### Attendance Tracking

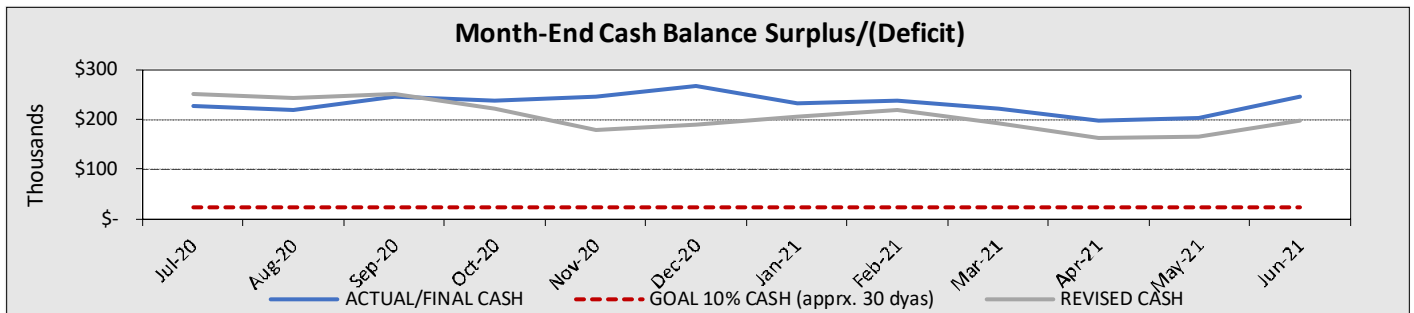


	Year-to-Date 7/1/2020 to 2/28/2021			Annual/Full Year		
	REVISED	ACTUAL	Fav/(Unf)	REVISED	FINAL	Fav/(Unf)
<b>Revenue</b>						
Distributed School Account	\$ 188,160	\$ 163,387	\$ (24,773)	\$ 282,239	\$ 266,426	\$ (15,813)
State Revenue	4,589	1,669	(2,920)	4,781	6,258	1,477
Federal Revenue	13,720	472	(13,248)	34,300	28,047	(6,253)
Other Local Revenue	-	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ 206,469</b>	<b>\$ 165,528</b>	<b>\$ (40,941)</b>	<b>\$ 321,320</b>	<b>\$ 300,731</b>	<b>\$ (20,589)</b>
<b>Expenses</b>						
Salaries	\$ 59,394	\$ 49,566	\$ (9,828)	\$ 95,446	\$ 80,703	\$ (14,743)
Employee Benefits	11,662	6,439	(5,223)	20,533	15,102	(5,430)
Prof. and Tech. Services	13,483	9,690	(3,793)	17,805	12,901	(4,904)
Property Services	7,370	17,580	10,210	9,370	27,580	18,210
Other Purchased Services	52,594	34,932	(17,662)	119,061	85,938	(33,122)
Supplies	19,602	15,677	(3,925)	37,482	30,502	(6,980)
Property	-	-	-	-	-	-
Debt Service and Misc. General	728	511	(217)	768	551	(217)
<b>Total Expenses</b>	<b>\$ 164,833</b>	<b>\$ 134,394</b>	<b>\$ (30,438)</b>	<b>\$ 300,464</b>	<b>\$ 253,277</b>	<b>\$ (47,187)</b>
<b>Total Surplus(Deficit)</b>	<b>\$ 41,636</b>	<b>\$ 31,134</b>	<b>\$ (10,503)</b>	<b>\$ 20,856</b>	<b>\$ 47,454</b>	<b>\$ 26,599</b>
Beginning Fund Balance	175,071	206,780		175,071	206,780	
<b>Ending Fund Balance</b>	<b>\$ 216,707</b>	<b>\$ 237,914</b>		<b>\$ 195,927</b>	<b>\$ 254,234</b>	

### Financial Performance Measures

Days Cash-on-Hand	238	366
Enrollment Forecast Accuracy	47%	44%
Total Margin	6%	16%

### Month-End Cash Balance Surplus/(Deficit)



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# Administrative Final Budget Assumptions FY21

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## Location Name

Las Vegas: Northwest

## Administrator

Danielle Jones

### Networkwide Assumptions

Below are the networkwide assumptions that cascade at each location including:

1. State funding was protected at \$7200 per student
2. There was "NO" CCR grant funding which was a reduction in \$313,375 across the Network
3. SPCSA sponsorship of 1.5% and 30% for CSO fee at each location
4. An FY1920 adjustment of (\$7,025) was made on 8/25/2020 (annual state true-up)
5. Federal Title programs remained stable showing \$105,463 across the network
6. C.A.R.E.S act funding was distributed to each location to cover rent costs
7. Adjustments for NSHS "actual revenue" true-up for July through October made in November.
8. Adjustments for actual ending fund balance as presented to the board in October

### Location Assumptions 10/15/2021

Use the space below to record the assumptions for the location name above:

**NOTE: Please model your list of assumptions like the "Network Assumptions" above.**

1. Enrollment as of 9/1/2020: 11<sup>th</sup> grade = 52 and 12<sup>th</sup> grade = 47 Total 99
2. Adjust DSA salary from \$92,000 to \$97,000 at (FTE 0.15) start 10/16/20
3. Adjust OM salary from \$40,000 to \$45,000 start 10/16/20
4. Hire new EAC with salary at \$50,000 start 10/16/20
5. Repay \$12,000 of loan back at the end of the year
6. Adjust performance incentive for OM to 5 at \$840 each
7. Remove trash and property management already in CAMS (\$600/year)

### Location Assumptions 4/15/2021

1. Enrollment as of 3/1/2021: 11<sup>th</sup> grade = 55 and 12<sup>th</sup> grade = 44 Total 99
2. Administrator position shared with Summerlin allocated at 25% original vs. 15% final
3. C.A.R.E. Act awarded the stimulus for monthly rent: 10 months at \$2,681/mo
4. Annual tuition & fees include: tuition at \$2,000, textbooks at \$330, and classroom at \$185
5. Payback \$120,000 for entire loan after 8/25/2021 true-up



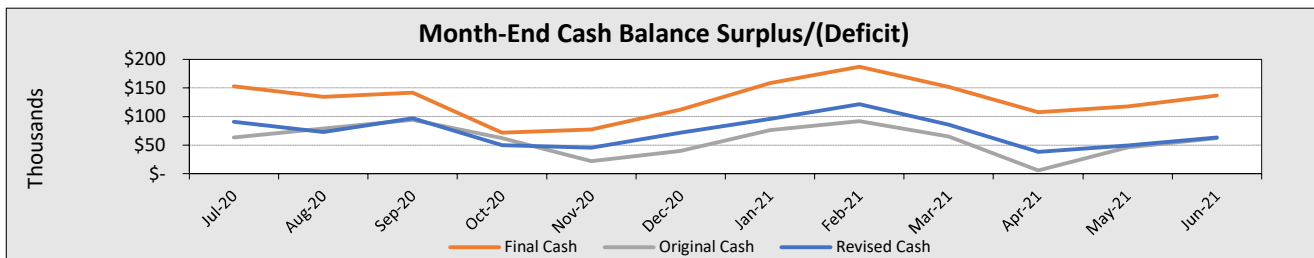
# Nevada State High School (Northwest)

## FY21 Budget Summary

Board Approved: Original: 4/16/2020, revised 10/15/2020, requesting final budget 4/15/2021

	FY21 ORIGINAL	FY21 REVISED	FY21 FINAL	Fav/(Unf)
<b>Attendance</b>	<b>88</b>	<b>99</b>	<b>99</b>	<b>11</b>
<b>Revenue</b>				
Distributed School Account	\$ 443,520	\$ 498,960	\$ 497,419	\$ 53,899
State Revenue	51,192	3,707	3,515	(47,677)
Federal Revenue	-	-	26,807	26,807
Other Local Revenue	-	-	-	-
<b>Total Revenue</b>	<b>\$ 494,712</b>	<b>\$ 502,667</b>	<b>\$ 527,741</b>	<b>\$ 33,029</b>
<b>Expenses</b>				
Salaries	\$ 151,647	\$ 133,419	\$ 139,233	\$ (12,415)
Employee Benefits	41,864	38,361	37,478	(4,386)
Prof. and Tech. Services	13,168	11,324	5,862	(7,306)
Property Services	36,085	5,571	35,093	(992)
Other Purchased Services	194,524	219,464	204,035	9,511
Supplies	41,292	65,114	62,203	20,911
Property	-	-	-	-
Debt Service and Misc.	680	12,718	12,540	11,860
General	-	-	-	-
<b>Total Expenses</b>	<b>\$ 479,260</b>	<b>\$ 485,972</b>	<b>\$ 496,444</b>	<b>\$ 17,184</b>
<b>Total Surplus(Deficit)</b>	<b>\$ 15,452</b>	<b>\$ 16,695</b>	<b>\$ 31,297</b>	<b>\$ 15,845</b>
Beginning Fund Balance	46,593	46,593	135,949	
<b>Ending Fund Balance</b>	<b>\$ 62,045</b>	<b>\$ 63,288</b>	<b>\$ 167,246</b>	

	FY21 ORIGINAL	FY21 REVISED	FY21 FINAL
<b>Financial Performance Measures</b>			
Days Cash-on-Hand	47	48	123
SPCSA Enrollment CAP	90	90	90
Enrollment Forecast Accuracy	98%	110%	110%
Total Margin	3%	3%	6%



### Summary

Note material differences: (Original vs. Final)

Distributed School Account - calculation based upon per student amount provided by NDE workbook

State Revenue - No CCR grant

Federal Revenue - included \$26,807 ESSER Grant for rent

Salaries - DSA position shared with Summerlin allocated at 25% in original vs. 15% in final

Prof. and Tech Services - 1.5% SPCSA fees net out of revenue vs. as an expense in budget

Other Purchased Services - Tuition higher than projection due to higher enrollment

Supplies - Textbook and classroom technology fees higher than projection due to higher enrollment

Debt Service and Misc - \$120,000 loan outstanding; \$12,000 loan payment due in FY2021. Potential payoff completely after Aug 25th true up

Total Surplus(Deficit) - included accrued revenue and payroll expenses for June which will be received and paid in July

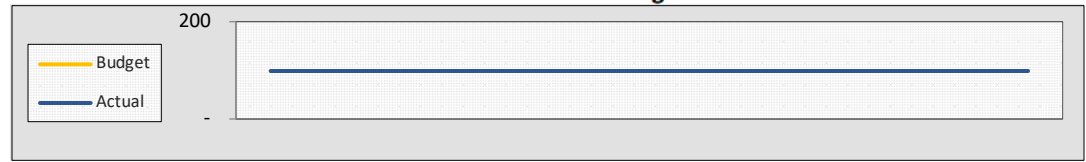
Beginning fund balance - from Oct 2020 audit

# Nevada State High School (Northwest)

## FY21 Board Summary

Board Approved: Original: 4/16/2020, revised 10/15/2020, requesting final budget 4/15/2021

### Attendance Tracking



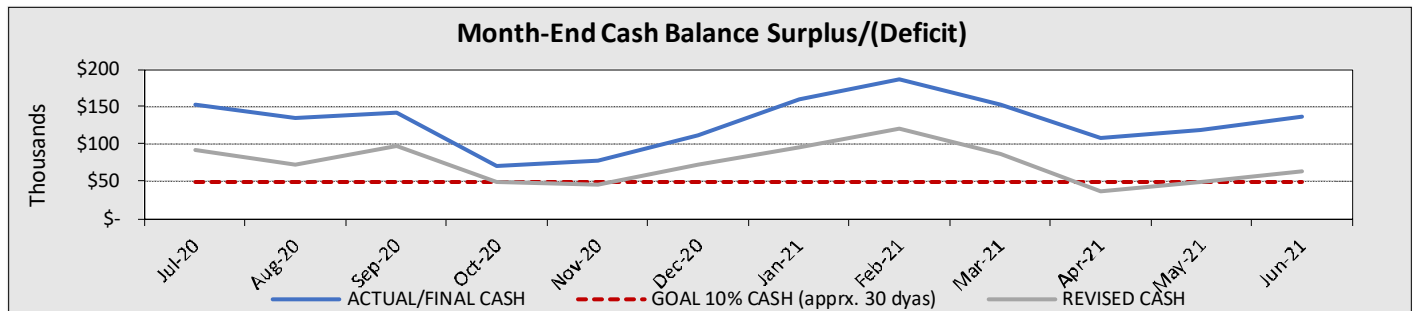
	Year-to-Date			Annual/Full Year		
	REVISED	ACTUAL	Fav/(Unf)	REVISED	FINAL	Fav/(Unf)
<b>Revenue</b>						
Distributed School Account	\$ 332,640	\$ 294,099	\$ (38,541)	\$ 498,960	\$ 497,419	\$ (1,541)
State Revenue	3,515	-	(3,515)	3,707	3,515	(192)
Federal Revenue	-	22,516	22,516	-	26,807	26,807
Other Local Revenue	-	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ 336,155</b>	<b>\$ 316,615</b>	<b>\$ (19,540)</b>	<b>\$ 502,667</b>	<b>\$ 527,741</b>	<b>\$ 25,074</b>
<b>Expenses</b>						
Salaries	\$ 88,489	\$ 90,729	\$ 2,241	\$ 133,419	\$ 139,233	\$ 5,813
Employee Benefits	25,503	24,693	(810)	38,361	37,478	(883)
Prof. and Tech. Services	6,695	1,233	(5,462)	11,324	5,862	(5,462)
Property Services	3,846	22,134	18,289	5,571	35,093	29,523
Other Purchased Services	102,416	92,927	(9,489)	219,464	204,035	(15,429)
Supplies	33,819	33,383	(436)	65,114	62,203	(2,911)
Property	-	-	-	-	-	-
Debt Service and Misc. General	678	500	(178)	12,718	12,540	(178)
<b>Total Expenses</b>	<b>\$ 261,445</b>	<b>\$ 265,599</b>	<b>\$ 4,154</b>	<b>\$ 485,972</b>	<b>\$ 496,444</b>	<b>\$ 10,472</b>
<b>Total Surplus(Deficit)</b>	<b>\$ 74,710</b>	<b>\$ 51,016</b>	<b>\$ (23,694)</b>	<b>\$ 16,695</b>	<b>\$ 31,297</b>	<b>\$ 14,602</b>
Beginning Fund Balance	46,593	135,949		46,593	135,949	
<b>Ending Fund Balance</b>	<b>\$ 121,303</b>	<b>\$ 186,965</b>		<b>\$ 63,288</b>	<b>\$ 167,246</b>	

### Financial Performance Measures

Days Cash-on-Hand  
 Enrollment Forecast Accuracy  
 Total Margin

Days Cash-on-Hand	48	123
Enrollment Forecast Accuracy	110%	110%
Total Margin	3%	6%

### Month-End Cash Balance Surplus/(Deficit)



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# Administrative Final Budget Assumptions FY2021

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## Location Name

Las Vegas: Southwest

## Administrator

Jennifer Lewis

### Networkwide Assumptions

Below are the networkwide assumptions that cascade at each location including:

1. State funding was protected at \$7200 per student
2. There was "NO" CCR grant funding which was a reduction in \$313,375 across the Network
3. SPCSA sponsorship of 1.5% and 30% for CSO fee at each location
4. An FY1920 adjustment of (\$7,025) was made on 8/25/2020 (annual state true-up)
5. Federal Title programs remained stable showing \$105,463 across the network
6. C.A.R.E.S act funding was distributed to each location to cover rent costs
7. Adjustments for NSHS "actual revenue" true-up for July through October made in November.
8. Adjustments for actual ending fund balance as presented to the board in October

### Location Assumptions 10/15/2020

Use the space below to record the assumptions for the location name above:

1. Enrollment as of 9/22/2020: 11<sup>th</sup> grade= 69 and 12<sup>th</sup> grade=66 Total 135
2. Adjust DSA salary from \$70,000 to \$80,000
3. Adjust EAC salary from \$57,000 to \$65,000
4. Adjust OM salary from \$36,000 to \$45,000
5. Add four performance incentives for the new OM at \$750
6. Hire one student worker at a rate of \$10/hr for 9 months 20 hr/wk. = \$7,800
7. Increasing Ultimate Building services from bi-weekly to weekly at a monthly rate of \$225
8. Purchase of 10 monthly bus passes @ \$65 = \$650
9. Reimbursement for substitute license fees for new OM- \$180

### Location Assumptions 4/15/2021

1. Enrollment as of 3/1/2021: 11<sup>th</sup> grade= 69 and 12<sup>th</sup> grade=64 Total 133
2. OM hired January at \$45,000
3. Student worker hired February at a rate of \$10/hr
4. C.A.R.E. Act awarded the stimulus for monthly rent: 10 months at \$3,142/mo
5. Annual tuition & fees include: tuition at \$1,950, textbooks at \$315, and classroom at \$240





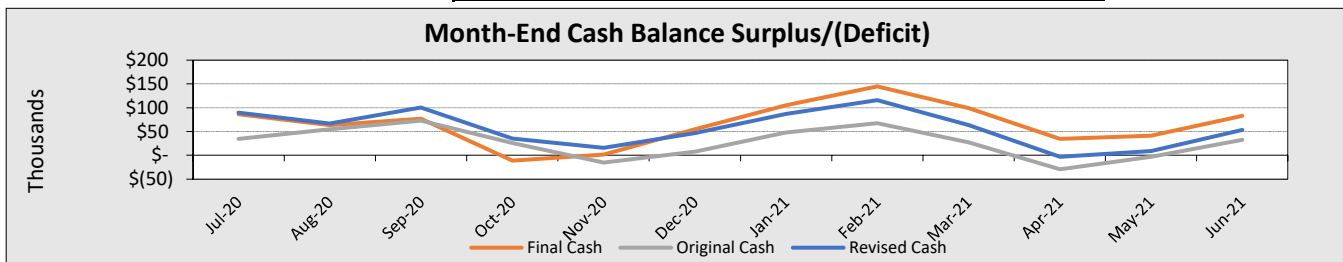
# Nevada State High School (Southwest)

## FY21 Budget Summary

Board Approved: Original: 4/16/2020, revised 10/15/2020, requesting final budget 4/15/2021

	FY21 ORIGINAL	FY21 REVISED	FY21 FINAL	Fav/(Unf)
<b>Attendance</b>	<b>110</b>	<b>135</b>	<b>134</b>	<b>24</b>
<b>Revenue</b>				
Distributed School Account	\$ 554,398	\$ 680,398	\$ 673,159	\$ 118,761
State Revenue	21,192	5,953	12,439	(8,753)
Federal Revenue	28,700	28,700	48,232	19,532
Other Local Revenue	-	-	-	-
<b>Total Revenue</b>	<b>\$ 604,290</b>	<b>\$ 715,050</b>	<b>\$ 733,829</b>	<b>\$ 129,539</b>
<b>Expenses</b>				
Salaries	\$ 189,901	\$ 212,306	\$ 207,587	\$ 17,686
Employee Benefits	59,394	63,060	55,678	(3,715)
Prof. and Tech. Services	15,710	15,404	17,772	2,062
Property Services	40,904	10,081	42,981	2,076
Other Purchased Services	227,000	286,905	260,225	33,225
Supplies	51,342	86,021	83,153	31,811
Property	-	-	-	-
Debt Service and Misc.	910	1,008	217	(693)
General	-	-	-	-
<b>Total Expenses</b>	<b>\$ 585,161</b>	<b>\$ 674,784</b>	<b>\$ 667,613</b>	<b>\$ 82,452</b>
<b>Total Surplus(Deficit)</b>	<b>\$ 19,129</b>	<b>\$ 40,266</b>	<b>\$ 66,216</b>	<b>\$ 47,087</b>
Beginning Fund Balance	12,943	12,943	52,220	
<b>Ending Fund Balance</b>	<b>\$ 32,072</b>	<b>\$ 53,209</b>	<b>\$ 118,436</b>	

	FY21 ORIGINAL	FY21 REVISED	FY21 FINAL
<b>Financial Performance Measures</b>			
Days Cash-on-Hand	20	29	65
SPCSA Enrollment CAP	140	140	140
Enrollment Forecast Accuracy	79%	96%	96%
Total Margin	3%	6%	9%



### Summary

Note material differences: (Original vs. Final)

Distributed School Account - calculation based upon per student amount provided by NDE workbook

State Revenue - No CCR grant

Federal Revenue - included \$31,429 ESSER Grant for rent

Salaries - office manager and Educational Advising Coordinator at a higher rate

Other Purchased Services - Tuition higher than projection due to higher enrollment

Supplies - Textbook and classroom technology fees higher than projection due to higher enrollment

Total Surplus(Deficit) - included accrued revenue and payroll expenses for June which will be received and paid in July

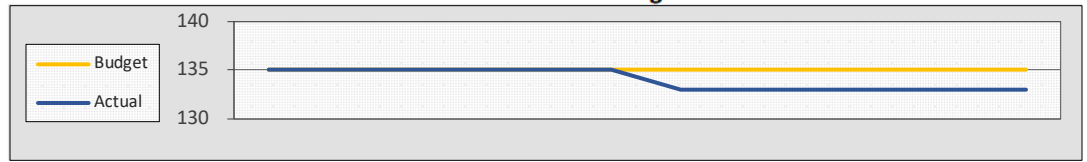
Beginning fund balance - from Oct 2020 final

# Nevada State High School (Southwest)

## FY21 Board Summary

Board Approved: Original: 4/16/2020, revised 10/15/2020, requesting final budget 4/15/2021

### Attendance Tracking



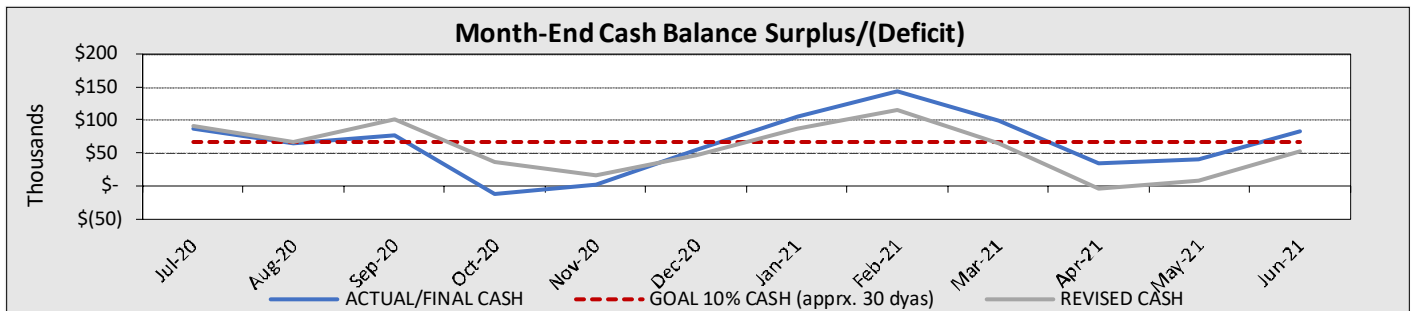
	Year-to-Date			Annual/Full Year		
	REVISED	ACTUAL	Fav/(Unf)	REVISED	FINAL	Fav/(Unf)
<b>Revenue</b>						
Distributed School Account	\$ 453,600	\$ 401,041	\$ (52,559)	\$ 680,398	\$ 673,159	\$ (7,239)
State Revenue	5,761	1,669	(4,091)	5,953	12,439	6,486
Federal Revenue	11,480	31,429	19,949	28,700	48,232	19,532
Other Local Revenue	-	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ 470,841</b>	<b>\$ 434,140</b>	<b>\$ (36,701)</b>	<b>\$ 715,050</b>	<b>\$ 733,829</b>	<b>\$ 18,779</b>
<b>Expenses</b>						
Salaries	\$ 134,758	\$ 116,514	\$ (18,244)	\$ 212,306	\$ 207,587	\$ (4,718)
Employee Benefits	40,207	32,196	(8,011)	63,060	55,678	(7,382)
Prof. and Tech. Services	9,243	10,647	1,405	15,404	17,772	2,368
Property Services	8,381	28,456	20,075	10,081	42,981	32,900
Other Purchased Services	130,980	111,600	(19,380)	286,905	260,225	(26,680)
Supplies	43,246	41,653	(1,593)	86,021	83,153	(2,868)
Property	-	-	-	-	-	-
Debt Service and Misc. General	968	177	(791)	1,008	217	(791)
<b>Total Expenses</b>	<b>\$ 367,782</b>	<b>\$ 341,243</b>	<b>\$ (26,539)</b>	<b>\$ 674,784</b>	<b>\$ 667,613</b>	<b>\$ (7,172)</b>
<b>Total Surplus(Deficit)</b>	<b>\$ 103,059</b>	<b>\$ 92,897</b>	<b>\$ (10,162)</b>	<b>\$ 40,266</b>	<b>\$ 66,216</b>	<b>\$ 25,951</b>
Beginning Fund Balance	12,943	52,220		12,943	52,220	
<b>Ending Fund Balance</b>	<b>\$ 116,002</b>	<b>\$ 145,117</b>		<b>\$ 53,209</b>	<b>\$ 118,436</b>	

### Financial Performance Measures

Days Cash-on-Hand  
 Enrollment Forecast Accuracy  
 Total Margin

Days Cash-on-Hand	29	65
Enrollment Forecast Accuracy	96%	96%
Total Margin	6%	9%

### Month-End Cash Balance Surplus/(Deficit)



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# Administrative Final Budget Assumptions FY2021

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## Location Name

Las Vegas: Summerlin

## Administrator

Danielle Jones

### Networkwide Assumptions

Below are the networkwide assumptions that cascade at each location including:

1. State funding was protected at \$7200 per student
2. There was "NO" CCR grant funding which was a reduction in \$313,375 across the Network
3. SPCSA sponsorship of 1.5% and 30% for CSO fee at each location
4. An FY1920 adjustment of (\$7,025) was made on 8/25/2020 (annual state true-up)
5. Federal Title programs remained stable showing \$105,463 across the network
6. C.A.R.E.S act funding was distributed to each location to cover rent costs
7. Adjustments for NSHS "actual revenue" true-up for July through October made in November.
8. Adjustments for actual ending fund balance as presented to the board in October

### Location Assumptions 10/15/2020

Use the space below to record the assumptions for the location name above:

1. Enrollment as of 9/8/2020: 11<sup>th</sup> grade = 98 and 12<sup>th</sup> grade = 92 Total 190
2. Adjust DSA salary \$88,000 to \$97,000 at (FTE 0.85) start 10/16/20
3. Adjust EAC salary from \$50,000 to \$55,000 start 10/16/20
4. Add additional EAC salary at \$50,000 start 10/16/20
5. Hire new OM salary at \$40,000 12/1/20
6. Adjust student worker for 20 hr/wk from July to April and (10 hr/wk) for May
7. Services for tutor at 80 hr/mo from July to December
8. Adjust tutor to classify as student worker for 20 hr/wk from Jan. to April and (10 hr/wk) for May
9. Professional Development DSA reduce from \$1000 to \$250 (remove for EAC and OM)

### Location Assumptions 4/15/2021

1. Enrollment as of 3/1/2021: 11<sup>th</sup> grade = 102 and 12<sup>th</sup> grade = 89 Total 192
2. Office Manager hired at \$40,000 in November
3. Annual salary for Administrator position: \$97,000 shared with Northwest allocated at 85%
4. NO C.A.R.E. Act awarded the stimulus for monthly rent
5. Annual tuition & fees include: tuition at \$1,940, textbooks at \$320, and classroom at \$170



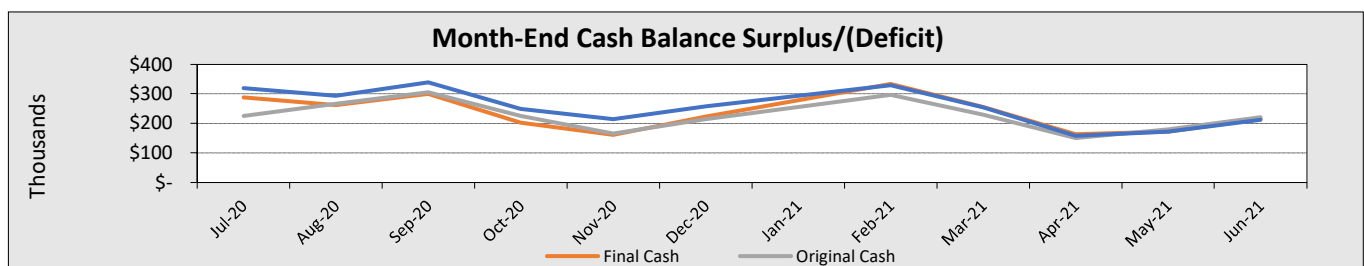
# Nevada State High School (Summerlin)

## FY21 Budget Summary

Board Approved: Original: 4/16/2020, revised 10/15/2020, requesting final budget 4/15/2021

	FY21 ORIGINAL	FY21 REVISED	FY21 FINAL	Fav/(Unf)
<b>Attendance</b>	<b>196</b>	<b>190</b>	<b>192</b>	<b>(5)</b>
<b>Revenue</b>				
Distributed School Account	\$ 987,837	\$ 957,597	\$ 964,115	\$ (23,721)
State Revenue	384	7,902	9,188	8,804
Federal Revenue	-	-	(41,841)	(41,841)
Other Local Revenue	-	-	-	-
<b>Total Revenue</b>	<b>\$ 988,221</b>	<b>\$ 965,499</b>	<b>\$ 931,462</b>	<b>\$ (56,759)</b>
<b>Expenses</b>				
Salaries	\$ 266,625	\$ 246,010	\$ 258,874	\$ (7,752)
Employee Benefits	78,393	71,514	73,744	(4,649)
Prof. and Tech. Services	30,006	29,808	14,024	(15,982)
Property Services	88,730	87,843	81,949	(6,781)
Other Purchased Services	390,540	373,170	355,664	(34,876)
Supplies	93,084	125,254	111,352	18,268
Property	-	-	-	-
Debt Service and Misc.	1,460	1,318	371	(1,089)
General	-	-	-	-
<b>Total Expenses</b>	<b>\$ 948,839</b>	<b>\$ 934,917</b>	<b>\$ 895,978</b>	<b>\$ (52,861)</b>
<b>Total Surplus(Deficit)</b>	<b>\$ 39,382</b>	<b>\$ 30,582</b>	<b>\$ 35,484</b>	<b>\$ (3,898)</b>
Beginning Fund Balance	180,907	180,907	254,726	
<b>Ending Fund Balance</b>	<b>\$ 220,289</b>	<b>\$ 211,489</b>	<b>\$ 290,210</b>	

<u>Financial Performance Measures</u>	FY21 ORIGINAL	FY21 REVISED	FY21 FINAL
Days Cash-on-Hand	85	83	118
SPCSA Enrollment CAP	235	235	235
Enrollment Forecast Accuracy	83%	81%	81%
Total Margin	4%	3%	4%



### Summary

Note material differences: (Original vs. Final)

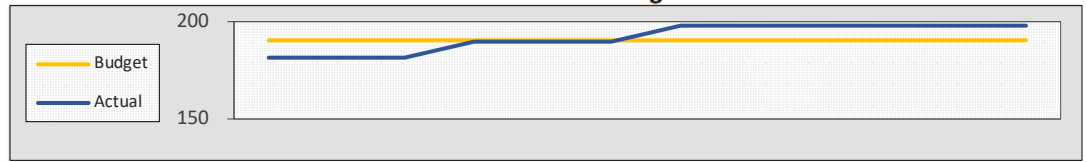
- Distributed School Account - calculation based upon per student amount provided by NDE workbook
- State Revenue - Included \$7,518 Assembly Bill 390; no CCR grant
- Federal Revenue - included \$41,841 revenue reversal from FY20
- Prof. and Tech Services - 1.5% SPCSA Fees recorded as net against the revenue vs. an expense in the budget
- Other Purchased Services - Tuition lower than projection and including a FY20 \$24,581 reimbursement
- Supplies - Text books and classroom technology fees higher than anticipated by \$22,571
- Total Surplus(Deficit) - included accrued revenue and payroll expenses for June which will be received and paid in July
- Beginning fund balance - from Oct 2020 audit

# Nevada State High School (Summerlin)

## FY21 Board Summary

Board Approved: Original: 4/16/2020, revised 10/15/2020, requesting final budget 4/15/2021

### Attendance Tracking

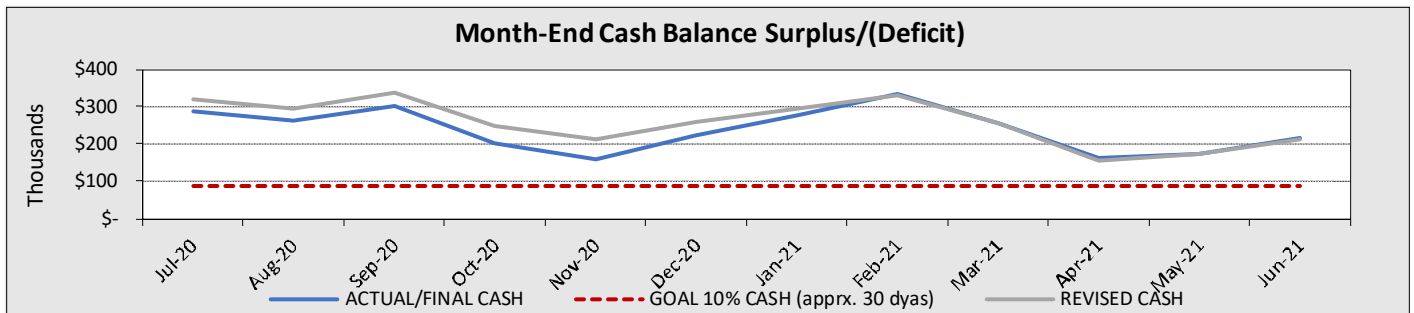


	Year-to-Date 7/1/2020 to 2/28/2021			Annual/Full Year		
	REVISED	ACTUAL	Fav/(Unf)	REVISED	FINAL	Fav/(Unf)
<b>Revenue</b>						
Distributed School Account	\$ 638,400	\$ 552,399	\$ (86,001)	\$ 957,597	\$ 964,115	\$ 6,519
State Revenue	7,518	1,669	(5,849)	7,902	9,188	1,285
Federal Revenue	-	(41,841)	(41,841)	-	(41,841)	(41,841)
Other Local Revenue	-	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ 645,918</b>	<b>\$ 512,227</b>	<b>\$ (133,691)</b>	<b>\$ 965,499</b>	<b>\$ 931,462</b>	<b>\$ (34,037)</b>
<b>Expenses</b>						
Salaries	\$ 151,717	\$ 144,417	\$ (7,300)	\$ 246,010	\$ 258,874	\$ 12,864
Employee Benefits	44,541	41,583	(2,958)	71,514	73,744	2,230
Prof. and Tech. Services	20,445	4,605	(15,840)	29,808	14,024	(15,785)
Property Services	56,833	51,939	(4,894)	87,843	81,949	(5,894)
Other Purchased Services	159,090	134,146	(24,944)	373,170	355,664	(17,506)
Supplies	63,704	56,272	(7,431)	125,254	111,352	(13,901)
Property	-	-	-	-	-	-
Debt Service and Misc. General	1,278	331	(947)	1,318	371	(947)
<b>Total Expenses</b>	<b>\$ 497,608</b>	<b>\$ 433,292</b>	<b>\$ (64,315)</b>	<b>\$ 934,917</b>	<b>\$ 895,978</b>	<b>\$ (38,939)</b>
<b>Total Surplus(Deficit)</b>	<b>\$ 148,310</b>	<b>\$ 78,935</b>	<b>\$ (69,376)</b>	<b>\$ 30,582</b>	<b>\$ 35,484</b>	<b>\$ 4,902</b>
Beginning Fund Balance	180,907	254,726		180,907	254,726	
<b>Ending Fund Balance</b>	<b>\$ 329,217</b>	<b>\$ 333,661</b>		<b>\$ 211,489</b>	<b>\$ 290,210</b>	

### Financial Performance Measures

Days Cash-on-Hand	83	118
Enrollment Forecast Accuracy	81%	81%
Total Margin	3%	4%

### Month-End Cash Balance Surplus/(Deficit)



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# Administrative Final Budget Assumptions FY2021

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## Location Name

Las Vegas: Sunrise

## Administrator

Deborah Whitmoyer

## Networkwide Assumptions

Below are the networkwide assumptions that cascade at each location including:

1. State funding was protected at \$7200 per student
2. There was "NO" CCR grant funding which was a reduction in \$313,375 across the Network
3. SPCSA sponsorship of 1.5% and 30% for CSO fee at each location
4. An FY1920 adjustment of (\$7,025) was made on 8/25/2020 (annual state true-up)
5. Federal Title programs remained stable showing \$105,463 across the network
6. C.A.R.E.S act funding was distributed to each location to cover rent costs
7. Adjustments for NSHS "actual revenue" true-up for July through October made in November.
8. Adjustments for actual ending fund balance as presented to the board in October

## Location Assumptions 10/15/2020

Use the space below to record the assumptions for the location name above:

**NOTE: Please model your list of assumptions like the "Network Assumptions" above.**

1. Enrollment as of 9/22/2020: 11<sup>th</sup> grade = 36 and 12<sup>th</sup> grade = 62 Total 98
2. Loan payback of \$45,000 was booked in FY1920 and reflects no payment due for FY2021
3. Loan payback of \$60,000 was booked in FY1920 and reflects no payment due for FY2122
4. Include student worker position for entire year at 20 hrs/wk at \$12/hr
5. Adjust EAC performance incentives from five at \$840 to four at \$750

## Location Assumptions 4/15/2021

1. Enrollment as of 3/1/2021: 11<sup>th</sup> grade = 45 and 12<sup>th</sup> grade =55 Total 100
2. Include student worker position for entire year at 20 hrs/wk at \$12/hr
3. Annual Salary for Administrator; \$92,000 position shared with Downtown allocated at 25%
4. Include DSA revenue \$85,458 true-up from FY1920
5. Dues and fees Include \$92,209 true-up from FY1920
6. C.A.R.E. Act awarded the stimulus for monthly rent: 4 months at \$2,472/mo
7. Annual tuition & fees include: tuition at \$1,805, textbooks at \$260, and classroom at \$150



# Nevada State High School (Sunrise)

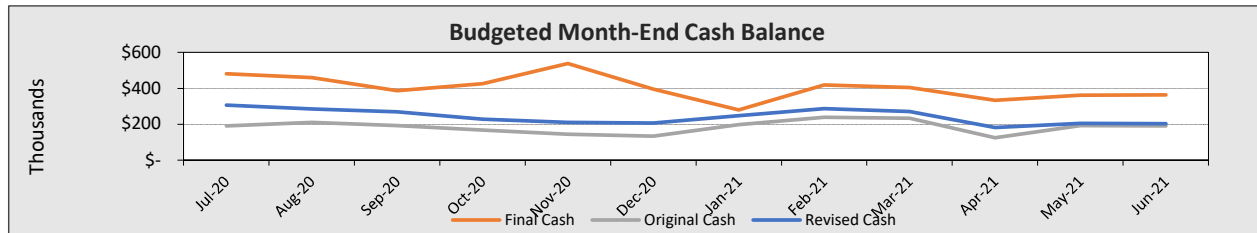
## FY21 Budget Summary

Board Approved: Original: 4/16/2020, revised 10/15/2020, requesting final budget 4/15/2021

	FY21 Original	FY21 REVISED	FY21 Final	Fav/(Unf)
<b>Attendance</b>	<b>120</b>	<b>98</b>	<b>98</b>	<b>(22)</b>
<b>Revenue</b>				
Distributed School Account	\$ 705,598	\$ 748,292	\$ 794,816	\$ 89,219
State Revenue	66,192	9,823	1,470	(64,722)
Federal Revenue	23,205	27,575	44,922	21,717
Other Local Revenue	-	-	-	-
<b>Total Revenue</b>	<b>\$ 794,995</b>	<b>\$ 785,690</b>	<b>\$ 841,209</b>	<b>\$ 46,214</b>
<b>Expenses</b>				
Salaries	\$ 156,927	\$ 158,613	\$ 153,460	\$ (3,468)
Employee Benefits	52,834	50,292	42,217	(10,617)
Prof. and Tech. Services	266,673	252,196	243,973	(22,700)
Property Services	32,187	21,826	37,824	5,637
Other Purchased Services	201,650	194,843	168,329	(33,321)
Supplies	47,942	59,132	50,987	3,045
Property	-	-	-	-
Debt Service and Misc.	850	1,298	95,560	94,710
General	70,000	-	-	(70,000)
<b>Total Expenses</b>	<b>\$ 829,063</b>	<b>\$ 738,200</b>	<b>\$ 792,349</b>	<b>\$ (36,713)</b>
<b>Total Surplus(Deficit)</b>	<b>\$ (34,068)</b>	<b>\$ 47,490</b>	<b>\$ 48,860</b>	<b>\$ 82,927</b>
Beginning Fund Balance	155,670	155,670	279,749	
<b>Ending Fund Balance</b>	<b>\$ 121,602</b>	<b>\$ 203,160</b>	<b>\$ 328,609</b>	

### Financial Performance Measures

	FY21 Original	FY21 REVISED	FY21 Final
Days Cash-on-Hand	58	177	151
SPCSA Enrollment CAP	140	140	140
Enrollment Forecast Accuracy	86%	70%	70%
Total Margin	-4%	6%	6%



### Summary

Note material differences: (Original vs. Final)

Distributed School Account - calculation based upon per student amount provided by NDE workbook

Distributed School Account - included \$85,458 revenue true-up from FY20

State Revenue - No CCR grant

Federal Revenue - included \$10,000 ESSER Grant for rent

Salary - DSA position shared with Downtown allocated at 25%

Employee Benefits - Health Benefits: other classified overstated \$7,290

Prof. and Tech Services - \$27,000 lower in Other Professional Services

Other Purchased Services - Tuition lower than projection by \$32,264 which including a FY20 adjustment of \$5168

Debt Service and Misc. - included \$92,209 expenses true-up from FY20

Total Surplus(Deficit) - included accrued revenue and payroll expenses for June which will be received and paid in July

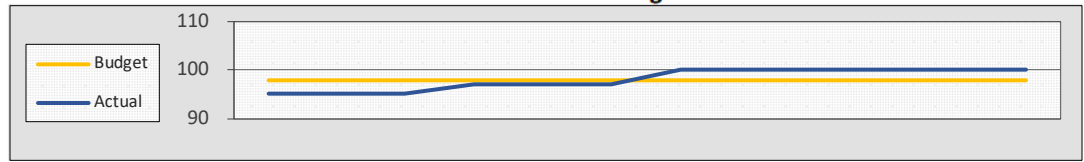
Beginning fund balance - from Oct 2020 audit

# Nevada State High School (Sunrise)

## FY21 Board Summary

Board Approved: Original: 4/16/2020, revised 10/15/2020, requesting final budget 4/15/2021

### Attendance Tracking



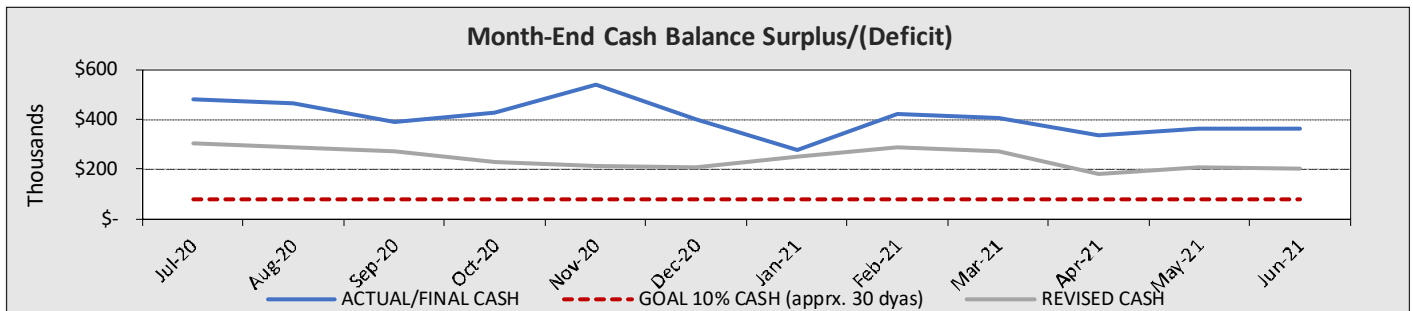
	Year-to-Date			Annual/Full Year		
	REVISED	ACTUAL	Fav/(Unf)	REVISED	FINAL	Fav/(Unf)
<b>Revenue</b>						
Distributed School Account	\$ 513,095	\$ 586,923	\$ 73,828	\$ 748,292	\$ 794,816	\$ 46,524
State Revenue	9,631	1,470	(8,160)	9,823	1,470	(8,352)
Federal Revenue	9,282	12,476	3,194	27,575	44,922	17,347
Other Local Revenue	-	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ 532,007</b>	<b>\$ 600,869</b>	<b>\$ 68,862</b>	<b>\$ 785,690</b>	<b>\$ 841,209</b>	<b>\$ 55,519</b>
<b>Expenses</b>						
Salaries	\$ 100,104	\$ 93,836	\$ (6,268)	\$ 158,613	\$ 153,460	\$ (5,153)
Employee Benefits	30,973	25,531	(5,443)	50,292	42,217	(8,075)
Prof. and Tech. Services	129,568	120,785	(8,783)	252,196	243,973	(8,223)
Property Services	11,064	27,062	15,998	21,826	37,824	15,998
Other Purchased Services	91,580	71,136	(20,444)	194,843	168,329	(26,514)
Supplies	35,192	27,587	(7,606)	59,132	50,987	(8,146)
Property	-	-	-	-	-	-
Debt Service and Misc. General	1,258	95,520	94,262	1,298	95,560	94,262
<b>Total Expenses</b>	<b>\$ 399,738</b>	<b>\$ 461,456</b>	<b>\$ 61,718</b>	<b>\$ 738,200</b>	<b>\$ 792,349</b>	<b>\$ 54,150</b>
<b>Total Surplus(Deficit)</b>	<b>\$ 132,269</b>	<b>\$ 139,413</b>	<b>\$ 7,144</b>	<b>\$ 47,490</b>	<b>\$ 48,860</b>	<b>\$ 1,369</b>
Beginning Fund Balance	155,670	279,749		155,670	279,749	
<b>Ending Fund Balance</b>	<b>\$ 287,939</b>	<b>\$ 419,162</b>		<b>\$ 203,160</b>	<b>\$ 328,609</b>	

### Financial Performance Measures

Days Cash-on-Hand  
 Enrollment Forecast Accuracy  
 Total Margin

100	151
70%	70%
6%	6%

### Month-End Cash Balance Surplus/(Deficit)





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# Administrative Final Budget Assumptions FY2021

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## Location Name

Reno: Meadowwood

## Administrator

Sara Coombes

## Networkwide Assumptions

Below are the networkwide assumptions that cascade at each location including:

1. State funding was protected at \$7200 per student
2. There was "NO" CCR grant funding which was a reduction in \$313,375 across the Network
3. SPCSA sponsorship of 1.5% and 30% for CSO fee at each location
4. An FY1920 adjustment of (\$7,025) was made on 8/25/2020 (annual state true-up)
5. Federal Title programs remained stable showing \$105,463 across the network
6. C.A.R.E.S act funding was distributed to each location to cover rent costs
7. Adjustments for NSHS "actual revenue" true-up for July through October made in November.
8. Adjustments for actual ending fund balance as presented to the board in October

## Location Assumptions 10/15/2020

Use the space below to record the assumptions for the location name above:

**NOTE: Please model your list of assumptions like the "Network Assumptions" above.**

1. Enrollment as of 9/1/2020: 11<sup>th</sup> grade = 34 and 12<sup>th</sup> grade = 35 Total 69
2. Add 60 for hours of EAC coverage at \$60 per hour September – December
3. Increase development from \$250 to \$500 for both EAC and DSA
4. Increase technology services from \$500 to \$2000
5. Removed four months of DSA and showed a gap of one month for OM/EAC in payroll
6. Loan payback of \$45,000 was booked in FY1920 and reflects no payment due for FY2021

## Location Assumptions 4/15/2021

1. Enrollment as of 3/1/2021: 11<sup>th</sup> grade = 33 and 12<sup>th</sup> grade = 35 Total 68
2. Annual salary for administrator: \$82,000 (Dec – Jun),
3. Annual salary for teacher: \$55,000 (Oct – Dec), \$45,000 (Jan-Jun)
4. Annual tuition & fees include: tuition at \$1,200, textbook at \$395, and classroom at \$240
5. C.A.R.E. Act awarded the stimulus for monthly rent: 4 months at \$2,499/mo
6. Increase advertising effort \$12,000, CSO funds \$6,000 with remaining \$6,000 adds to MWD loan balance
7. Payback \$66,000 for entire loan after 8/25/2021 true-up



# Nevada State High School (Meadowwood)

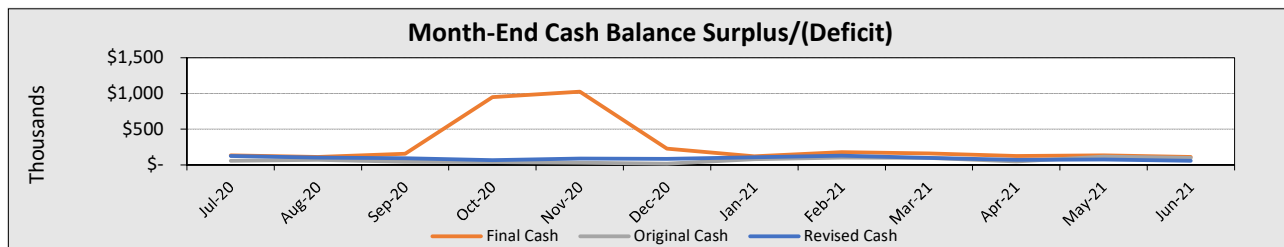
## FY21 Budget Summary

Board Approved: Original: 4/16/2020, revised 10/15/2020, requesting final budget 4/15/2021

	FY21 Original	FY21 REVISED	FY21 Final	Fav/(Unf)
<b>Attendance</b>	68	69	68	(0)
<b>Revenue</b>				
Distributed School Account	\$ 503,198	\$ 528,426	\$ 527,746	\$ 24,547
State Revenue	96,192	3,386	1,827	(94,365)
Federal Revenue	-	1,140	13,280	13,280
Other Local Revenue	-	-	-	-
<b>Total Revenue</b>	<b>\$ 599,390</b>	<b>\$ 532,952</b>	<b>\$ 542,852</b>	<b>\$ (56,538)</b>
<b>Expenses</b>				
Salaries	\$ 145,743	\$ 121,008	\$ 123,246	\$ (22,497)
Employee Benefits	36,623	30,325	37,821	1,198
Prof. and Tech. Services	196,502	194,503	174,682	(21,820)
Property Services	31,631	21,754	32,532	901
Other Purchased Services	93,320	98,191	82,746	(10,574)
Supplies	32,492	45,935	50,241	17,749
Property	-	-	-	-
Debt Service and Misc.	2,440	2,500	27,342	24,902
General	-	-	-	-
<b>Total Expenses</b>	<b>538,751</b>	<b>514,215</b>	<b>528,610</b>	<b>(10,140)</b>
<b>Total Surplus(Deficit)</b>	<b>\$ 60,639</b>	<b>\$ 18,737</b>	<b>\$ 14,242</b>	<b>\$ (46,398)</b>
Beginning Fund Balance	38,549	38,549	89,419	
<b>Ending Fund Balance</b>	<b>\$ 99,188</b>	<b>\$ 57,286</b>	<b>\$ 103,661</b>	

### Financial Performance Measures

	FY21 Original	FY21 REVISED	FY21 Final
Days Cash-on-Hand	67	41	72
SPCSA Enrollment CAP	140	140	140
Enrollment Forecast Accuracy	49%	49%	48%
Total Margin	10%	4%	3%



### Summary

Note material differences: (Original vs. Final)

Distributed School Account - calculation based upon per student amount provided by NDE workbook

State Revenue - No CCR grant

Federal Revenue - included \$10,000 ESSER Grant for rent

Salaries - DSA position opened for 4 months

Prof. and Tech Services - Aptafund \$10,200 absorbed by CSO; Other Professional Services \$13,000 lower

Other Purchased Services - Tuition lower than projection

Debt Service and Misc. - included \$24,115 expenses from FY20

Total Surplus(Deficit) - included accrued revenue and payroll expenses for June which will be received and paid in July

Beginning fund balance - from Oct 2020 audit

MWD increase advertising effort, \$12,000; CSO will sponsor \$6,000 with the remaining \$6,000 add to the existing loan balance to a total \$66,000

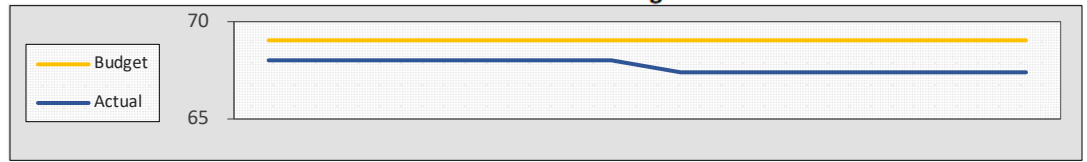
Payback entire loan after August 25, 2021 true-up

# Nevada State High School (Meadowwood)

## FY21 Board Summary

Board Approved: Original: 4/16/2020, revised 10/15/2020, requesting final budget 4/15/2021

### Attendance Tracking



	Year-to-Date 7/1/2020 to 2/28/2021			Annual/Full Year		
	REVISED	ACTUAL	Fav/(Unf)	REVISED	FINAL	Fav/(Unf)
<b>Revenue</b>						
Distributed School Account	\$ 358,228	\$ 360,754	\$ 2,526	\$ 528,426	\$ 527,746	\$ (681)
State Revenue	3,194	1,827	(1,367)	3,386	1,827	(1,559)
Federal Revenue	1,140	11,703	10,563	1,140	13,280	12,140
Other Local Revenue	-	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ 362,562</b>	<b>\$ 374,283</b>	<b>\$ 11,722</b>	<b>\$ 532,952</b>	<b>\$ 542,852</b>	<b>\$ 9,900</b>
<b>Expenses</b>						
Salaries	\$ 69,257	\$ 66,598	\$ (2,659)	\$ 121,008	\$ 123,246	\$ 2,238
Employee Benefits	17,653	18,474	821	30,325	37,821	7,496
Prof. and Tech. Services	102,980	97,164	(5,816)	194,503	174,682	(19,821)
Property Services	11,009	21,027	10,018	21,754	32,532	10,778
Other Purchased Services	43,261	31,912	(11,350)	98,191	82,746	(15,446)
Supplies	23,890	24,253	364	45,935	50,241	4,307
Property	-	-	-	-	-	-
Debt Service and Misc. General	1,860	26,162	24,303	2,500	27,342	24,843
<b>Total Expenses</b>	<b>\$ 269,910</b>	<b>\$ 285,590</b>	<b>\$ 15,680</b>	<b>\$ 514,215</b>	<b>\$ 528,610</b>	<b>\$ 14,395</b>
<b>Total Surplus(Deficit)</b>	<b>\$ 92,652</b>	<b>\$ 88,693</b>	<b>\$ (3,959)</b>	<b>\$ 18,737</b>	<b>\$ 14,242</b>	<b>\$ (4,495)</b>
Beginning Fund Balance	38,549	89,419		38,549	89,419	
<b>Ending Fund Balance</b>	<b>\$ 131,201</b>	<b>\$ 178,112</b>		<b>\$ 57,286</b>	<b>\$ 103,661</b>	

### Financial Performance Measures

Days Cash-on-Hand  
 Enrollment Forecast Accuracy  
 Total Margin

Days Cash-on-Hand	41	72
Enrollment Forecast Accuracy	49%	48%
Total Margin	4%	3%

### Month-End Cash Balance Surplus/(Deficit)

