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# Final Budget Assumptions FY2122

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## Location Name

Central Support Office

## Administrator

Jesse Welsh

### Networkwide Assumptions

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

1. Projected State funding to be \$300 less at \$6,900 per student based on new model
2. Federal Title programs remaining as planned with similar per student amounts as FY2021
3. No CCR Grant funding
4. No CARES Act
5. SPCSA sponsorship of 1.5% and 30% for CSO fee at each location
6. Adjustments made to FY2021 unreserved balance based on Aug. 25<sup>th</sup> true-up
7. Submitted amended budget in October 2021
8. **SURPLUS: 3% surplus at all sites**

### Location Assumptions 10/14/2021

1. State funding increase from \$6,900 to \$7,200 per student
2. Decrease in enrollment from 1,110 to 972
3. Grants Network: ESSER II \$359,574; ARP ESSER \$571,349; Title 1A \$94,234; Title IIA \$54,166; others \$17,022 (Included in all sites and CSO budget)
4. Grants: ESSER II \$141,285; ARP ESSER \$257,859; Title IIA \$52,991, others \$7,029 (included above)
5. Annual salaries AAD, FOD, MED: \$105,000, \$103,000, and \$85,000; increase offset by COO salary adjustment from \$135,000 to \$120,000 (FY2122 contract)
6. Annual salaries Special Program Coordinator increase to \$83,600 from \$60,000
7. Annual salaries School Counselor increase to \$60,000 from \$53,000
8. Career Education Coordinator increase to \$55,000 from \$55,000
9. Added FO Assistance position \$25,000, eliminated FOD intern position \$15,400
10. Employee Benefits \$13,459 lower, COO critical needs position (opted out PERS offset by social security)
11. Purchased Professional Services \$26,667 higher (supported by grants)
12. Supplies \$14,260 higher; computers and laptop (\$7,000 supported by grants)
13. Insurance refund other income \$11,568
14. Total loan payment received \$306,000 (Henderson Downtown \$120,000; Northwest \$120,000; Meadowwood (\$66,000)

### Location Assumptions 04/21/2022

1. Projected decrease in total enrollment for 2021-2022: Original: 1195 Final: 971
2. Carryover ARP ESSER \$30,000 into FY2223
3. Portion of counselor salaries \$50,000 supported by Mental Health grants
4. Eliminate ED position \$10,000 per month Feb thru June
5. Add Marketing and Engagement Director (new) salary for one month in June \$6,888
6. Add North Las Vegas marketing \$15,205; add \$6,800 half mailer in May
7. Add COO performance incentive \$11,250 in June



# Nevada State High School (CSO)

## FY22 Budget Summary

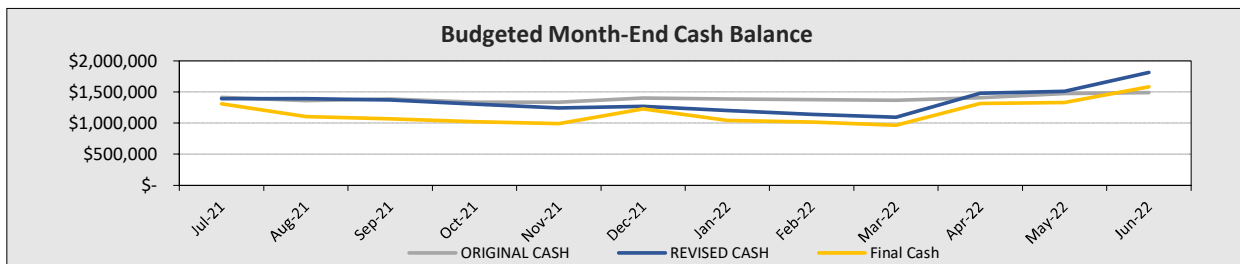
Board Approved: Original: 4/14/2021, revised 10/14/2021, requesting final budget 4/21/2022

	FY22	FY22	FY22	Fav/(Unf)
	Original	Revised	Final	
<b>Attendance</b>	<b>1,195</b>	<b>972</b>	<b>971</b>	<b>(225)</b>
<b>Revenue</b>				
Distributed School Account	\$ 2,297,692	\$ 1,991,513	\$ 1,955,453	\$ (342,239)
State Revenue	-	-	-	-
Federal Revenue	65,627	478,445	494,179	428,551
Other Local Revenue	192,950	149,808	161,103	(31,847)
<b>Total Revenue</b>	<b>\$ 2,556,270</b>	<b>\$ 2,619,766</b>	<b>\$ 2,610,736</b>	<b>\$ 54,466</b>
<b>Expenses</b>				
Salaries	\$ 1,335,890	\$ 1,347,221	\$ 1,351,106	\$ 15,216
Employee Benefits	406,757	393,298	371,142	(35,614)
Prof. and Tech. Services	272,604	296,332	239,689	(32,914)
Property Services	178,462	186,881	197,544	19,082
Other Purchased Services	204,378	203,707	233,804	29,426
Supplies	72,378	89,638	116,763	44,385
Property	-	-	-	-
Debt Service and Misc.	21,323	24,781	26,378	5,055
General	-	-	-	-
<b>Total Expenses</b>	<b>\$ 2,491,791</b>	<b>\$ 2,541,857</b>	<b>\$ 2,536,427</b>	<b>\$ 44,636</b>
<b>Total Surplus(Deficit)</b>	<b>\$ 64,479</b>	<b>\$ 77,909</b>	<b>\$ 74,309</b>	<b>\$ 9,830</b>
Loans Payment		<b>306,000</b>	<b>306,000</b>	
Beginning Fund Balance	1,427,109	1,427,109	1,259,866	
<b>Ending Fund Balance</b>	<b>1,491,588</b>	<b>1,811,018</b>	<b>1,640,175</b>	

### Financial Performance Measures

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

	FY22 Original	FY22 Revised	FY22 Final
Days Cash-on-Hand	218	260	236
SPCSA Enrollment CAP	1,440	1,440	1,440
Enrollment Forecast Accuracy	83%	68%	67%
Total Margin	3%	3%	3%



### Summary

**Note:**

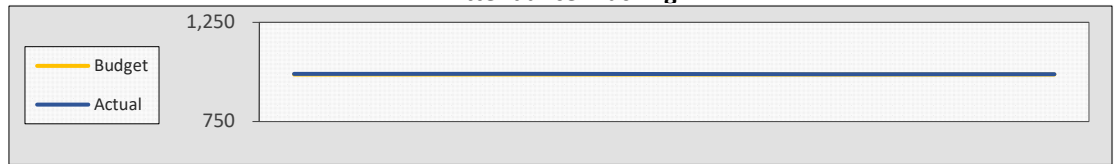
Distributed School Account - per pupil funding of \$7200 vs. \$6900 offset by lower enrollment  
 State Revenue - No CCR grant  
 Federal Revenue - \$420K unexpected from GEER, ESSER II, ARP ESSER, mental health grants plus \$24K higher  
 Title II grants offset by no SPED grants \$17K  
 Other Local Revenue - \$43K lower in MWD cost allocation offset by \$11K other revenue from prior year refund  
 Salaries - \$35K lower in Licensed Admin (ED position partial year, lower COO salary offset by higher in Other Support positions (SPED, CTE, FOD, MED, AAD)  
 Purchased Professional and Technical Services - counseling \$42K lower  
 Property Services - increase of \$11K for facility rental for 2 weeks courses & transition courses  
 Supplies - \$22K higher in Technology equipment; \$5K general supplies; \$8K utilities  
 Loan payment received total \$306,000 from Henderson Downtown (\$120K, Northwest (\$120K, Meadowwood \$66K)

# Nevada State High School (CSO)

## FY22 Board Summary

Board Approved: Original: 4/14/2021, revised 10/14/2021, requesting final budget 4/21/2022

### Attendance Tracking



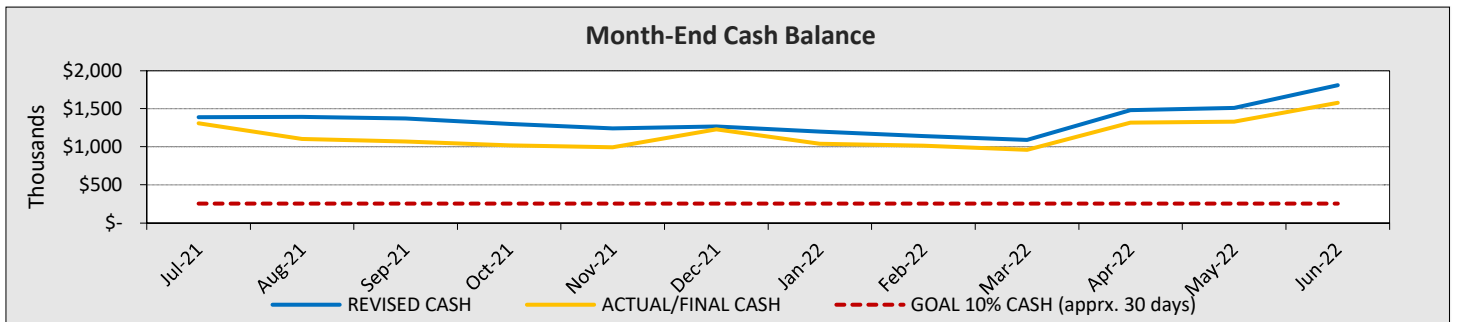
	Year-to-Date 7/1/2021 to 2/28/2022			Annual/Full Year		
	REVISED	ACTUAL	Fav/(Unf)	REVISED	FINAL	Fav/(Unf)
<b>Revenue</b>						
Distributed School Account	\$ 1,327,680	\$ 1,131,980	\$ (195,700)	\$ 1,991,513	\$ 1,955,453	\$ (36,060)
State Revenue	-	-	-	-	-	-
Federal Revenue	9,641	71,476	61,835	478,445	494,179	15,734
Other Local Revenue	80,688	88,203	7,515	149,808	161,103	11,295
<b>Total Revenue</b>	<b>\$ 1,418,009</b>	<b>\$ 1,291,659</b>	<b>\$ (126,349)</b>	<b>\$ 2,619,766</b>	<b>\$ 2,610,736</b>	<b>\$ (9,030)</b>
<b>Expenses</b>						
Salaries	\$ 856,479	\$ 801,340	\$ (55,140)	\$ 1,347,221	\$ 1,351,106	\$ 3,885
Employee Benefits	259,682	223,288	(36,394)	393,298	371,142	(22,155)
Prof. and Tech. Services	230,204	146,011	(84,193)	296,332	239,689	(56,642)
Property Services	134,916	144,369	9,454	186,881	197,544	10,664
Other Purchased Services	130,770	137,283	6,514	203,707	233,804	30,097
Supplies	72,571	62,343	(10,228)	89,638	116,763	27,124
Property	-	-	-	-	-	-
Debt Service and Misc.	21,935	22,602	667	24,781	26,378	1,597
General	-	-	-	-	-	-
<b>Total Expenses</b>	<b>\$ 1,706,558</b>	<b>\$ 1,537,237</b>	<b>\$ (169,321)</b>	<b>\$ 2,541,857</b>	<b>\$ 2,536,427</b>	<b>\$ (5,430)</b>
<b>Total Surplus(Deficit)</b>	<b>\$ (288,550)</b>	<b>\$ (245,578)</b>	<b>\$ 42,972</b>	<b>\$ 77,909</b>	<b>\$ 74,309</b>	<b>\$ (3,600)</b>
Loans Payment				306,000	306,000	
Beginning Fund Balance	1,427,109	1,259,866		1,427,109	1,259,866	
<b>Ending Fund Balance</b>	<b>\$ 1,138,560</b>	<b>\$ 1,014,288</b>		<b>\$ 1,811,018</b>	<b>\$ 1,640,175</b>	

### Financial Performance Measures

Days Cash-on-Hand  
Enrollment Forecast Accuracy  
Total Margin

Days Cash-on-Hand	260	236
Enrollment Forecast Accuracy	68%	67%
Total Margin	3%	2.8%

### Month-End Cash Balance



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# Final Budget Assumptions FY2122

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## Location Name

Henderson: Flagship

## Administrator

Barbara Lindsay

### Networkwide Assumptions

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

1. Projected State funding to be \$300 less at \$6,900 per student based on new model
2. Federal Title programs remaining as planned with similar per student amounts as FY2021
3. No CCR Grant funding
4. No CARES Act
5. SPCSA sponsorship of 1.5% and 30% for CSO fee at each location
6. Not paid for additional EPY classes at TMCC
7. Paid for ECON (1 credit at GBC)
8. Textbook cost stipend for completing FRL \$50 if you qualify then \$100
9. EFT rather than money orders (still budgeting 10% of students at \$7.50/student)
10. Adjustments made to FY2021 unreserved balance based on Aug. 25<sup>th</sup> true-up
11. Submitted amended budget in October 2021
12. **SHOW SURPLUS of 3% surplus at all sites**

### Location Assumptions 10/14/2021

1. State funding increase to from \$6,900 to \$7,200 per student
2. Decreased in enrollment from 310 to 257
3. Grants: ESSER II \$52,696; ARP ESSER \$72,136; others \$3,220
4. Annual salaries for teachers: \$47,000, \$45,000, and \$60,000
5. Annual salaries for administrator adjust to \$90,000 from \$100,000
6. Employee Benefits \$24,000 lower, DSA critical need position (opted out PERS offset by social security)
7. Property Services \$23,162 higher, air conditioner repairs, window shades and films installation
8. Insurance refund other income \$2,611

### Location Assumptions 4/21/2022

1. Projected decrease in total enrollment for 2021-2022: Original: 310 Final: 252
2. ARP ESSER carryover \$49,884 into FY2223
3. Hire new OM at a rate of \$44,000
4. Eliminate Office Aide position
5. Reduce \$5,250 in legal services, special consultant, and marketing,
6. Eliminate \$2,500 professional development for staff
7. Lower \$6,100 in repair costs and saving on repair costs
8. Reduce bus passes for students to \$300 from \$2,000
9. Three student workers at 20hrs./week at \$11/hr.
10. Annual tuition & fees include tuition at \$2,398, textbooks at \$312, and classroom technology at \$183 per student



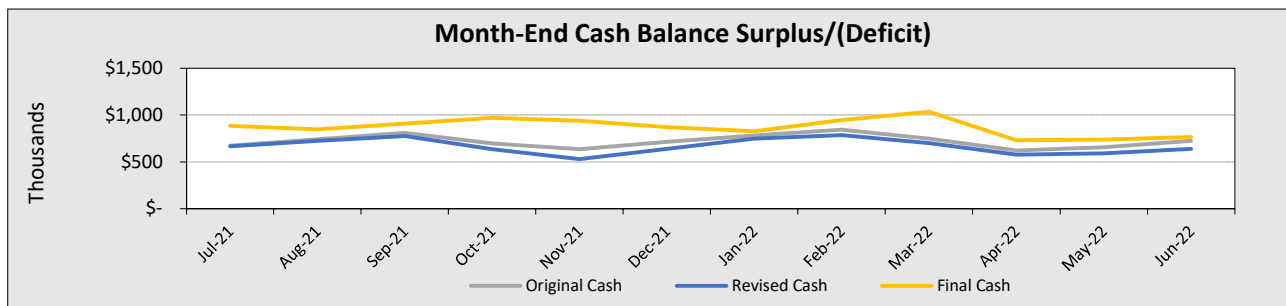
# Nevada State High School (Henderson)

## FY22 Budget Summary

Board Approved: Original: 4/14/2021, revised 10/14/2021, requesting final budget 4/21/2022

	FY22 Original	FY22 Revised	FY22 Final	Fav/(Unf)
<b>Enrollment</b>	<b>310</b>	<b>257</b>	<b>252</b>	<b>(58)</b>
<b>Revenue</b>				
Distributed School Account	\$ 1,497,295	\$ 1,295,276	\$ 1,270,584	\$ (226,711)
State Revenue	-	-	20,400	20,400
Federal Revenue	-	128,053	78,168	78,168
Other Local Revenue	-	-	2,611	2,611
<b>Total Revenue</b>	<b>\$ 1,497,295</b>	<b>\$ 1,423,329</b>	<b>\$ 1,371,763</b>	<b>\$ (125,532)</b>
<b>Expenses</b>				
Salaries	\$ 346,807	\$ 347,445	\$ 352,855	\$ 6,048
Employee Benefits	99,231	75,184	66,540	(32,692)
Prof. and Tech. Services	43,015	51,639	21,067	(21,948)
Property Services	161,984	185,146	167,263	5,279
Other Purchased Services	536,510	545,393	549,539	13,029
Supplies	184,950	181,203	164,192	(20,758)
Debt Service and Misc.	877	875	2,569	1,692
General	-	-	-	-
<b>Total Expenses</b>	<b>\$ 1,373,375</b>	<b>\$ 1,386,885</b>	<b>\$ 1,324,026</b>	<b>\$ (49,349)</b>
<b>Total Surplus(Deficit)</b>	<b>\$ 123,920</b>	<b>\$ 36,444</b>	<b>\$ 47,737</b>	<b>\$ (76,183)</b>
Beginning Fund Balance	601,480	601,480	800,506	
<b>Ending Fund Balance</b>	<b>\$ 725,400</b>	<b>\$ 637,924</b>	<b>\$ 848,243</b>	

<b>Financial Performance Measures</b>	FY22 Original	FY22 Revised	FY22 Final
Days Cash-on-Hand	193	168	234
SPCSA Enrollment CAP	290	290	290
Enrollment Forecast Accuracy	107%	89%	87%
Total Margin	8%	3%	3%



### Summary

**Note:**

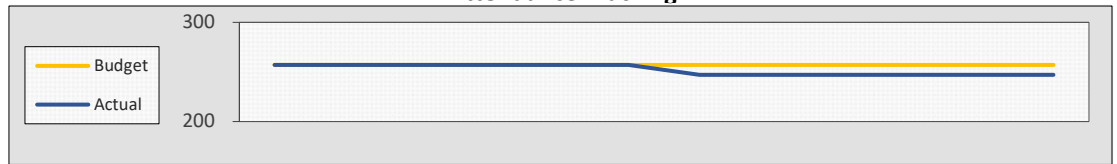
Distributed School Account - per pupil funding of \$7200 vs. \$6900; lower enrollment  
 State Revenue - At risk and ELL per pupil funding new formula  
 Federal Revenue - unexpected \$78K ESSER I, ESSER II, ARP ESSER and GEER I grants with \$49K ARP ESSER carryover into FY2223  
 Salaries - DSA \$17K lower offset by \$13K higher in EAC/Other Support  
 Employee Benefits - DSA (critical need, no PERS)  
 Prof. and Tech Services - SPCSA 1.5% fees as expenses in budget vs. net of revenue in actuals  
 Property Services - \$12K higher repair & maintenance  
 Other Purchased Services - tuition \$13K higher  
 Supplies - Text books and classroom technology fees \$32K lower offset by technology equipment \$9K lower

# Nevada State High School (Henderson)

## FY22 Board Summary

Board Approved: Original: 4/14/2021, revised 10/14/2021, requesting final budget 4/21/2022

### Attendance Tracking



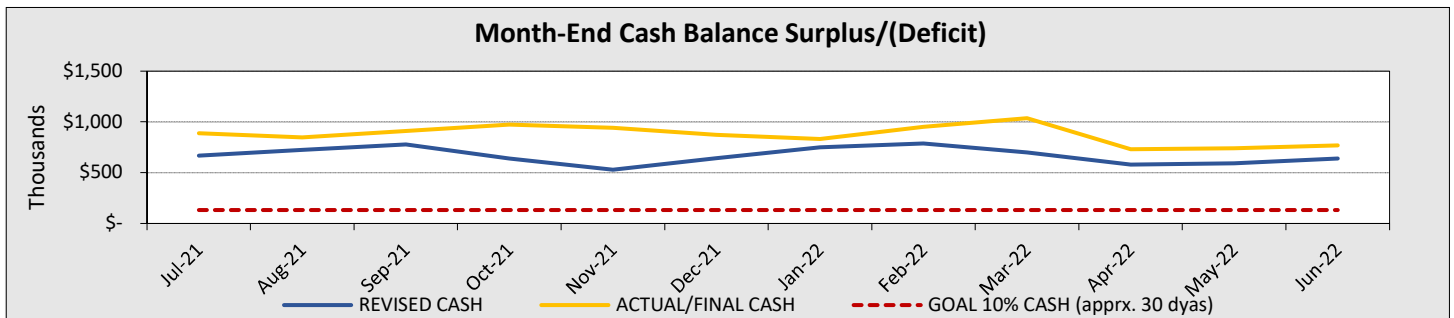
#### Revenue

	Year-to-Date 7/1/2021 to 2/28/2022			Annual/Full Year		
	REVISED	ACTUAL	Fav/(Unf)	REVISED	FINAL	Fav/(Unf)
<b>Distributed School Account</b>	\$ 863,520	\$ 742,229	\$ (121,291)	\$ 1,295,276	\$ 1,270,584	\$ (24,691)
<b>State Revenue</b>	-	20,400	20,400	-	20,400	20,400
<b>Federal Revenue</b>	128,053	49,061	(78,992)	128,053	78,168	(49,885)
<b>Other Local Revenue</b>	-	2,611	2,611	-	2,611	2,611
<b>Total Revenue</b>	<b>\$ 991,573</b>	<b>\$ 814,301</b>	<b>\$ (177,273)</b>	<b>\$ 1,423,329</b>	<b>\$ 1,371,763</b>	<b>\$ (51,566)</b>
<b>Expenses</b>						
<b>Salaries</b>	\$ 217,279	\$ 195,267	\$ (22,012)	\$ 347,445	\$ 352,855	\$ 5,410
<b>Employee Benefits</b>	48,433	38,432	(10,001)	75,184	66,540	(8,644)
<b>Prof. and Tech. Services</b>	37,130	9,277	(27,853)	51,639	21,067	(30,572)
<b>Property Services</b>	131,464	92,628	(38,836)	185,146	167,263	(17,883)
<b>Other Purchased Services</b>	266,381	249,215	(17,166)	545,393	549,539	4,146
<b>Supplies</b>	105,948	79,735	(26,213)	181,203	164,192	(17,011)
<b>Debt Service and Misc.</b>	528	1,668	1,140	875	2,569	1,694
<b>General</b>	-	-	-	-	-	-
<b>Total Expenses</b>	<b>\$ 807,163</b>	<b>\$ 666,222</b>	<b>\$ (140,941)</b>	<b>\$ 1,386,885</b>	<b>\$ 1,324,026</b>	<b>\$ (62,859)</b>
<b>Total Surplus(Deficit)</b>	<b>\$ 184,410</b>	<b>\$ 148,079</b>	<b>\$ (36,332)</b>	<b>\$ 36,444</b>	<b>\$ 47,737</b>	<b>\$ 11,293</b>
<b>Beginning Fund Balance</b>	800,506	800,506		601,480	800,506	
<b>Ending Fund Balance</b>	<b>\$ 984,917</b>	<b>\$ 948,585</b>		<b>\$ 637,924</b>	<b>\$ 848,243</b>	

#### Financial Performance Measures

Days Cash-on-Hand	168	234
Enrollment Forecast Accuracy	89%	87%
Total Margin	3%	3%

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



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# Final Budget Assumptions FY2122

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## Location Name

Summerlin

## Administrator

Melissa McCormick

### Networkwide Assumptions

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

1. Projected State funding to be \$300 less at \$6,900 per student based on new model
2. Federal Title programs remaining as planned with similar per student amounts as FY2021
3. No CCR Grant funding
4. No CARES Act
5. SPCSA sponsorship of 1.5% and 30% for CSO fee at each location
6. Not paid for additional EPY classes at TMCC
7. Paid for ECON (1 credit at GBC)
8. Textbook cost stipend for completing FRL \$50 if you qualify then \$100
9. EFT rather than money orders (still budgeting 10% of students at \$7.50/student)
10. Adjustments made to FY2021 unreserved balance based on Aug. 25<sup>th</sup> true-up
11. Submitted amended budget in October 2021
12. **SHOW SURPLUS of 3% surplus at all sites**

### Location Assumptions 10/14/2021

1. State funding increase from \$6,900 to \$7,200 per student
2. Decrease in enrollment from 215 to 179
3. ESSER II grants \$36,991; ARP ESSER \$51,549; Title 1A \$26,801; others \$2,658
4. Annual salaries for teachers: \$52,000, and \$48,000
5. Annual salaries for administrator adjust to \$95,000 from \$100,000 (shared with northwest allocated at 60%)
6. Insurance refund other income \$2,175

### Location Assumptions 4/21/2022

1. Projected decrease in total enrollment for 2021-2022: Original: 216 Final: 180
2. ARP ESSER carryover \$35,016 into FY2223
3. Student worker 20hrs./week at \$11/hr.
4. Reallocate Technology Supplies and Equipment to \$7,900 for 10 student laptops
5. Reallocate Repairs and Maintenance Services to \$1,000 for EAC office door replacement
6. Reallocate Professional Development for EAC, DSA and OM to \$3,800 for computer boxes, dell monitors, student laptops
7. Annual tuition & fees include tuition at \$2,199, textbooks at \$257, and classroom technology at \$167 per student



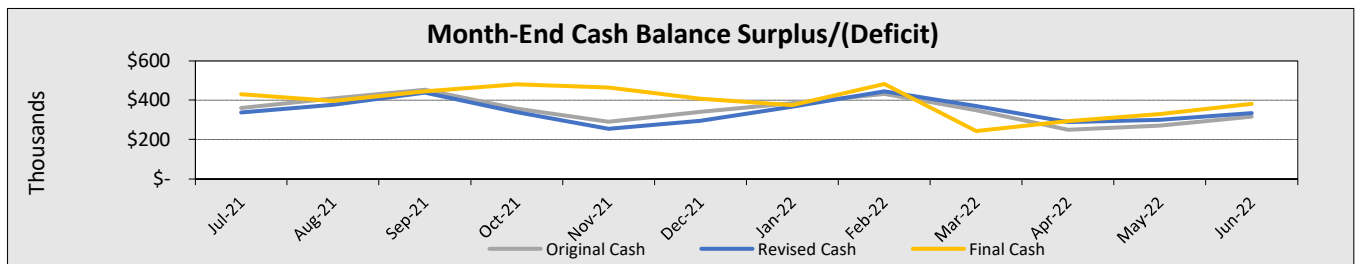
# Nevada State High School (Summerlin)

## FY22 Budget Summary

Board Approved: Original: 4/14/2021, revised 10/14/2021, requesting final budget 4/21/2022

	FY22 Original	FY22 Revised	FY22 Final	Fav/(Unf)
<b>Attendance</b>	<b>215</b>	<b>179</b>	<b>180</b>	<b>(36)</b>
<b>Revenue</b>				
Distributed School Account	\$ 1,038,447	\$ 902,157	\$ 883,748	\$ (154,698)
State Revenue	-	-	15,090	15,090
Federal Revenue	-	116,032	80,630	80,630
Other Local Revenue	28	2,175	2,175	2,147
<b>Total Revenue</b>	<b>\$ 1,038,475</b>	<b>\$ 1,020,364</b>	<b>\$ 981,643</b>	<b>\$ (56,831)</b>
<b>Expenses</b>				
Salaries	\$ 278,950	\$ 278,465	\$ 264,517	\$ (14,433)
Employee Benefits	74,333	68,890	58,177	(16,156)
Prof. and Tech. Services	26,553	29,992	13,222	(13,331)
Property Services	90,994	89,251	90,579	(415)
Other Purchased Services	405,260	381,478	359,956	(45,304)
Supplies	135,575	127,944	119,657	(15,918)
Debt Service and Misc.	760	688	603	(157)
General	-	-	-	-
<b>Total Expenses</b>	<b>\$ 1,012,424</b>	<b>\$ 976,708</b>	<b>\$ 906,711</b>	<b>\$ (105,713)</b>
<b>Total Surplus(Deficit)</b>	<b>\$ 26,051</b>	<b>\$ 43,656</b>	<b>\$ 74,932</b>	<b>\$ 48,882</b>
Beginning Fund Balance	290,210	290,210	364,873	
<b>Ending Fund Balance</b>	<b>\$ 316,260</b>	<b>\$ 333,866</b>	<b>\$ 439,805</b>	

	FY22 Original	FY22 Revised	FY22 Final
<b>Financial Performance Measures</b>			
Days Cash-on-Hand	114	125	177
SPCSA Enrollment CAP	240	240	240
Enrollment Forecast Accuracy	90%	75%	75%
Total Margin	3%	4%	8%



### Summary

**Note:**

- Distributed School Account - per pupil funding of \$7200 vs. \$6900 offset by lower enrollment
- State Revenue - At risk and ELL per pupil funding new formula
- Federal Revenue - unexpected \$80K ESSER I, ESSER II, ARP ESSER and GEER I grants with \$35K ARP ESSER carryover into FY2223
- Salary - DSA position shared with Northwest allocated at 60% in FY22 vs. 67% previous
- Prof. and Tech Services -SPCSA 1.5% fees as expenses in budget vs. net of revenue in actuals
- Other Purchased Services - Tuition \$45K lower; lower enrollment
- Supplies - Text books and classroom technology fees \$16K lower

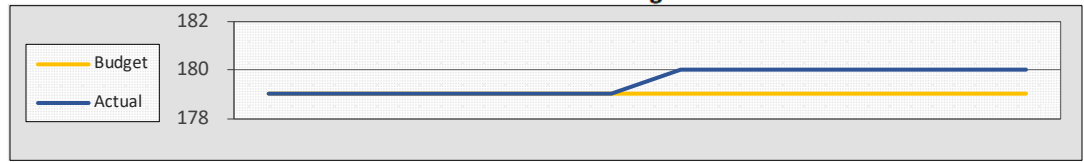


# Nevada State High School (Summerlin)

## FY22 Board Summary

Board Approved: Original: 4/14/2021, revised 10/14/2021, requesting final budget 4/21/2022

### Attendance Tracking



### Revenue

Distributed School Account  
State Revenue  
Federal Revenue  
Other Local Revenue

Year-to-Date 7/1/2021 to 2/28/2022		
REVISED	ACTUAL	Fav/(Unf)
\$ 601,440	\$ 507,191	\$ (94,249)
-	15,090	15,090
114,659	51,914	(62,745)
2,175	2,175	-
<b>\$ 718,274</b>	<b>\$ 576,371</b>	<b>\$ (141,904)</b>

Annual/Full Year		
REVISED	FINAL	Fav/(Unf)
\$ 902,157	\$ 883,748	\$ (18,409)
-	15,090	15,090
116,032	80,630	(35,403)
2,175	2,175	-
<b>\$ 1,020,364</b>	<b>\$ 981,643</b>	<b>\$ (38,721)</b>

### Expenses

Salaries  
Employee Benefits  
Prof. and Tech. Services  
Property Services  
Other Purchased Services  
Supplies  
Debt Service and Misc.  
General

\$ 178,913	\$ 157,387	\$ (21,526)
45,712	32,529	(13,182)
20,761	463	(20,298)
58,577	58,306	(272)
183,426	157,066	(26,360)
74,714	54,011	(20,703)
648	303	(345)
-	-	-
<b>\$ 562,752</b>	<b>\$ 460,066</b>	<b>\$ (102,686)</b>

\$ 278,465	\$ 264,517	\$ (13,948)
68,890	58,177	(10,713)
29,992	13,222	(16,770)
89,251	90,579	1,328
381,478	359,956	(21,522)
127,944	119,657	(8,287)
688	603	(85)
-	-	-
<b>\$ 976,708</b>	<b>\$ 906,711</b>	<b>\$ (69,996)</b>

### Total Surplus(Deficit)

Beginning Fund Balance

Ending Fund Balance

<b>\$ 155,522</b>	<b>\$ 116,305</b>	<b>\$ (39,218)</b>
290,210	364,873	
<b>\$ 445,732</b>	<b>\$ 481,177</b>	

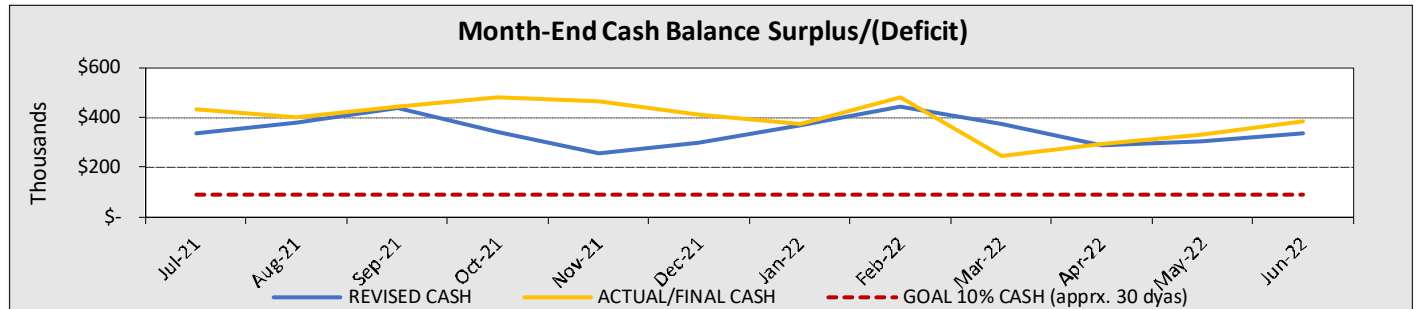
<b>\$ 43,656</b>	<b>\$ 74,932</b>	<b>\$ 31,275</b>
290,210	364,873	
<b>\$ 333,866</b>	<b>\$ 439,805</b>	

### Financial Performance Measures

Days Cash-on-Hand  
Enrollment Forecast Accuracy  
Total Margin

125	177
90%	75%
4%	8%

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



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# Final Budget Assumptions FY2122

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## Location Name

Downtown

## Administrator

Dwight Reynolds

### Networkwide Assumptions

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

1. Projected State funding to be \$300 less at \$6,900 per student based on new model
2. Federal Title programs remaining as planned with similar per student amounts as FY2021
3. No CCR Grant funding
4. No CARES Act
5. SPCSA sponsorship of 1.5% and 30% for CSO fee at each location
6. Not paid for additional EPY classes at TMCC
7. Paid for ECON (1 credit at GBC)
8. Textbook cost stipend for completing FRL \$50 if you qualify then \$100
9. EFT rather than money orders (still budgeting 10% of students at \$7.50/student)
10. Adjustments made to FY2021 unreserved balance based on Aug. 25<sup>th</sup> true-up
11. Submitted amended budget in October 2021
12. **SHOW SURPLUS of 3% surplus at all sites**

### Location Assumptions 10/14/2021

1. State funding increase from \$6,900 from \$7,200 per student
2. Decrease in enrollment from 60 to 55
3. Grants: ESSER II \$10,953; ARP ESSER \$13,200; Title 1A \$23,993; others \$1,632
4. Annual salaries for teachers: increase to \$55,000 from \$47,000
5. Annual salaries for administrator: adjust to \$85,000 from \$95,000 (shared with Sunrise allocated at 75%)
6. Insurance refund other income \$1,168

### Location Assumptions 4/21/2022

1. Projected decrease in total enrollment for 2021-2022: Original: 60 Final: 57
2. ARP ESSER carryover \$10,368 into FY2223
3. Include \$500 for Project Incentive for Office Aide
4. Increase Instruction Supplies for student and EAC office add \$250/mo.
5. Increase Principal Supplies for DSA office add \$200/mo
6. Increase Central - Supplies for OM Office and main office add \$300/mo
7. Include \$2,000 for computer monitors, cords, and installation
8. Annual tuition & fees include tuition at \$1,900, textbooks at \$230, and classroom technology at \$147 per student



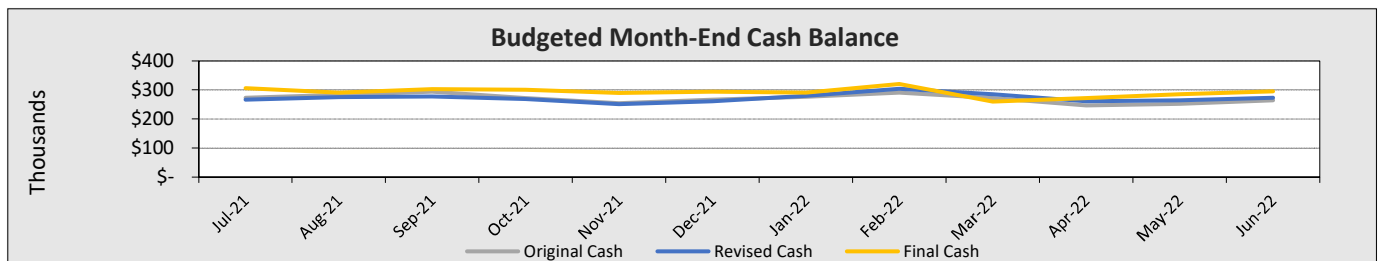
# Nevada State High School (Downtown)

## FY22 Budget Summary

Board Approved: Original: 4/14/2021, revised 10/14/2021, requesting final budget 4/21/2022

	FY22 Original	FY22 Revised	FY22 Final	Fav/(Unf)
<b>Attendance</b>	<b>60</b>	<b>55</b>	<b>57</b>	<b>(3)</b>
<b>Revenue</b>				
Distributed School Account	\$ 289,799	\$ 277,199	\$ 270,840	\$ (18,959)
State Revenue	-	-	8,181	8,181
Federal Revenue	-	49,777	39,659	39,659
Other Local Revenue	-	1,168	1,168	1,168
<b>Total Revenue</b>	<b>\$ 289,799</b>	<b>\$ 328,144</b>	<b>\$ 319,849</b>	<b>\$ 30,050</b>
<b>Expenses</b>				
Salaries	\$ 86,194	\$ 105,204	\$ 103,581	\$ 17,387
Employee Benefits	20,816	25,840	25,307	4,492
Prof. and Tech. Services	8,619	15,252	11,775	3,156
Property Services	30,000	30,000	28,311	(1,689)
Other Purchased Services	99,850	99,012	94,506	(5,344)
Supplies	34,060	33,755	31,575	(2,485)
Debt Service and Misc.	790	768	662	(128)
General	-	-	-	-
<b>Total Expenses</b>	<b>\$ 280,329</b>	<b>\$ 309,831</b>	<b>\$ 295,717</b>	<b>\$ 15,388</b>
<b>Total Surplus(Deficit)</b>	<b>\$ 9,470</b>	<b>\$ 18,313</b>	<b>\$ 24,132</b>	<b>\$ 14,662</b>
Beginning Fund Balance	254,234	254,234	287,127	
<b>Ending Fund Balance</b>	<b>263,704</b>	<b>272,547</b>	<b>311,259</b>	

<b>Financial Performance Measures</b>	FY22 Original	FY22 Revised	FY22 Final
Days Cash-on-Hand	343	321	384
SPCSA Enrollment CAP	130	130	137
Enrollment Forecast Accuracy	46%	42%	42%
Total Margin	3%	6%	8%



### Summary

**Note:**

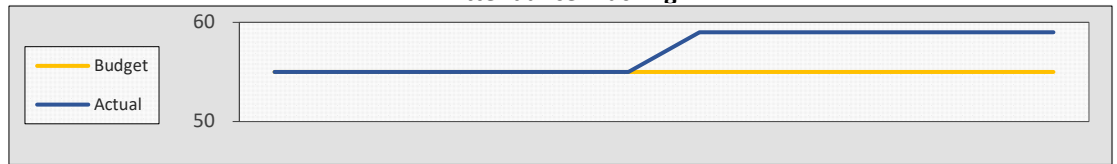
Distributed School Account - per pupil funding of \$7200 vs. \$6900 offset by lower enrollment  
 State Revenue - At risk and ELL per pupil funding new formula  
 Federal Revenue - unexpected \$39K ESSER I, ESSER II, ARP ESSER and GEER I grants with \$10K ARP ESSER carryover into FY2223  
 Salaries - DSA position shared with Sunrise allocated at 75% vs. 85%  
 Benefits - DSA at 75% vs. 85%  
 Prof. and Tech Services - SPCSA 1.5% fees as expenses in budget vs. net of revenue in actuals  
 Other Purchased Services - tuition \$6K lower, lower enrollment

# Nevada State High School (Downtown)

## FY22 Board Summary

Board Approved: Original: 4/14/2021, revised 10/14/2021, requesting final budget 4/21/2022

### Attendance Tracking



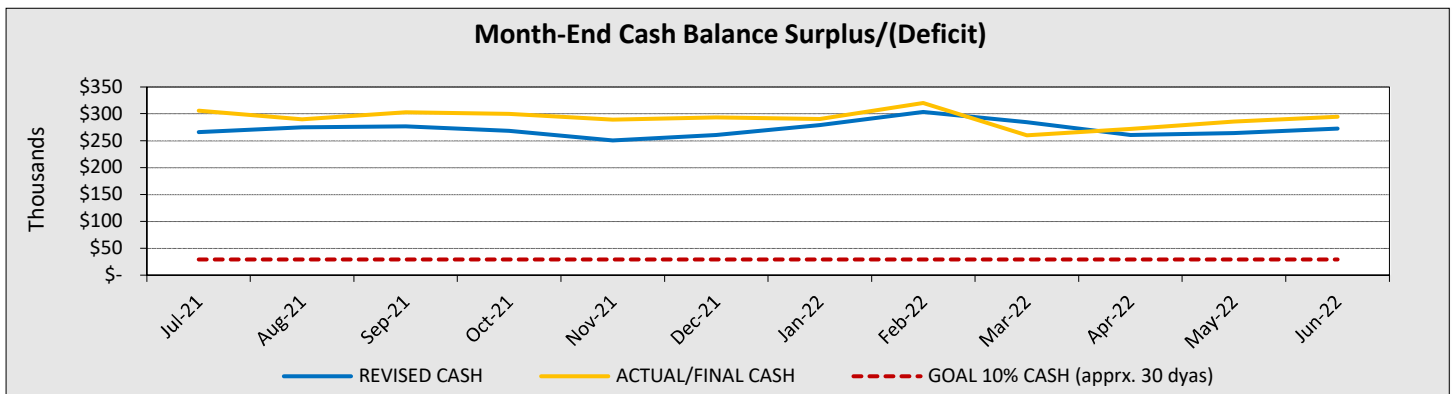
	Year-to-Date 7/1/2021 to 2/22/2022			Annual/Full Year		
	REVISED	ACTUAL	Fav/(Unf)	REVISED	FINAL	Fav/(Unf)
<b>Revenue</b>						
Distributed School Account	\$ 184,800	\$ 153,081	\$ (31,719)	\$ 277,199	\$ 270,840	\$ (6,359)
State Revenue	-	8,181	8,181	-	8,181	8,181
Federal Revenue	49,430	33,396	(16,034)	49,777	39,659	(10,117)
Other Local Revenue	1,168	1,168	-	1,168	1,168	-
<b>Total Revenue</b>	<b>\$ 235,398</b>	<b>\$ 195,826</b>	<b>\$ (39,572)</b>	<b>\$ 328,144</b>	<b>\$ 319,849</b>	<b>\$ (8,295)</b>
<b>Expenses</b>						
Salaries	\$ 69,399	\$ 67,529	\$ (1,870)	\$ 105,204	\$ 103,581	\$ (1,623)
Employee Benefits	16,996	15,742	(1,254)	25,840	25,307	(533)
Prof. and Tech. Services	11,969	8,140	(3,829)	15,252	11,775	(3,478)
Property Services	20,000	17,835	(2,165)	30,000	28,311	(1,689)
Other Purchased Services	47,958	39,468	(8,490)	99,012	94,506	(4,506)
Supplies	18,951	13,713	(5,238)	33,755	31,575	(2,180)
Debt Service and Misc.	728	118	(610)	768	662	(106)
General	-	-	-	-	-	-
<b>Total Expenses</b>	<b>\$ 186,002</b>	<b>\$ 162,545</b>	<b>\$ (23,457)</b>	<b>\$ 309,831</b>	<b>\$ 295,717</b>	<b>\$ (14,115)</b>
<b>Total Surplus(Deficit)</b>	<b>\$ 49,396</b>	<b>\$ 33,281</b>	<b>\$ (16,115)</b>	<b>\$ 18,313</b>	<b>\$ 24,132</b>	<b>\$ 5,820</b>
Beginning Fund Balance	254,234	287,127		254,234	287,127	
<b>Ending Fund Balance</b>	<b>\$ 303,630</b>	<b>\$ 320,409</b>		<b>\$ 272,547</b>	<b>\$ 311,259</b>	

### Financial Performance Measures

Days Cash-on-Hand  
 Enrollment Forecast Accuracy  
 Total Margin

Days Cash-on-Hand	321	384
Enrollment Forecast Accuracy	46%	42%
Total Margin	6%	8%

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



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# Final Budget Assumptions FY2122

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## Location Name

Southwest

## Administrator

Shay McGee

## Networkwide Assumptions

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

1. Projected State funding to be \$300 less at \$6,900 per student based on new model
2. Federal Title programs remaining as planned with similar per student amounts as FY2021
3. No CCR Grant funding
4. No CARES Act
5. SPCSA sponsorship of 1.5% and 30% for CSO fee at each location
6. Not paid for additional EPY classes at TMCC
7. Paid for ECON (1 credit at GBC)
8. Textbook cost stipend for completing FRL \$50 if you qualify then \$100
9. EFT rather than money orders (still budgeting 10% students at \$7.50/student)
10. Adjustments made to FY2021 unreserved balance based on Aug. 25<sup>th</sup> true-up
11. Submitted amended budget in October 2021
12. **SHOW SURPLUS of 3% surplus at all sites**

## Location Assumptions 10/14/2021

1. State funding increase to \$7,200 from \$6,900 per student
2. Planned decrease in enrollment from 176 to 125
3. Grants: ESSER II \$24,799; ARP ESSER \$56,835; Title 1A \$20,884; others \$2,200
4. Annual salaries for teachers decrease to \$50,000 from \$61,000
5. Annual salaries for administrator increase to \$85,000 from \$82,000
6. Insurance refund other income \$1,558

## Location Assumptions 4/21/2022

1. Projected decrease in enrollment for 2021-2022: Original: 176 Final: 127
2. Carryover ARP ESSER \$23,475 into FY2223
3. Student worker at 20hrs/week at \$11/hr.
4. Annual tuition & fee include tuition at \$2,325 textbooks at \$271, and classroom technology at \$179 per student



# Nevada State High School (Southwest)

## FY22 Budget Summary

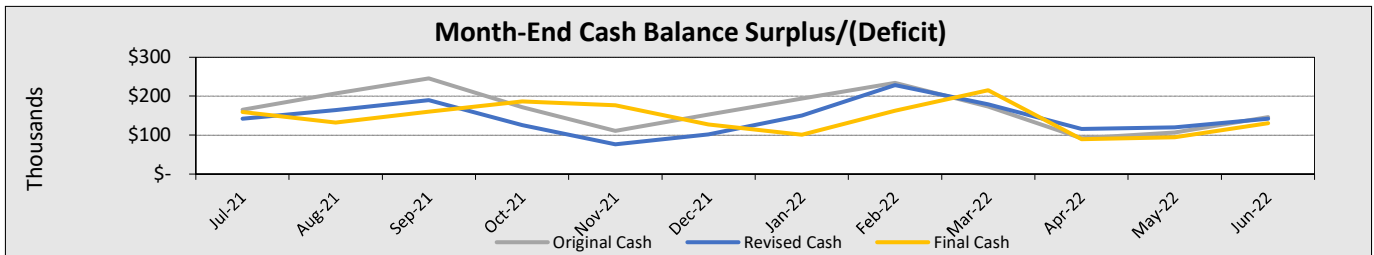
Board Approved: Proposed: 4/15/2021 requesting revised budget 10/14/2021

	FY22 Original	FY22 Revised	FY22 Final	Fav/(Unf)
<b>Attendance</b>	<b>176</b>	<b>125</b>	<b>127</b>	<b>(50)</b>
<b>Revenue</b>				
Distributed School Account	\$ 850,077	\$ 629,998	\$ 609,947	\$ (240,130)
State Revenue	-	-	12,305	12,305
Federal Revenue	-	103,540	79,240	79,240
Other Local Revenue	-	1,558	1,558	1,558
<b>Total Revenue</b>	<b>\$ 850,077</b>	<b>\$ 735,096</b>	<b>\$ 703,050</b>	<b>\$ (147,027)</b>
<b>Expenses</b>				
Salaries	\$ 228,402	\$ 231,261	\$ 215,621	\$ (12,782)
Employee Benefits	61,848	51,117	50,007	(11,840)
Prof. and Tech. Services	22,244	20,966	14,668	(7,576)
Property Services	43,343	43,501	42,827	(516)
Other Purchased Services	350,360	273,996	265,914	(84,446)
Supplies	115,430	89,476	71,734	(43,696)
Debt Service and Misc.	1,090	1,258	1,045	(45)
General	-	-	-	-
<b>Total Expenses</b>	<b>\$ 822,717</b>	<b>\$ 711,576</b>	<b>\$ 661,817</b>	<b>\$ (160,900)</b>
<b>Total Surplus(Deficit)</b>	<b>\$ 27,360</b>	<b>\$ 23,520</b>	<b>\$ 41,233</b>	<b>\$ 13,873</b>
Beginning Fund Balance	118,436	118,436	127,365	
<b>Ending Fund Balance</b>	<b>\$ 145,797</b>	<b>\$ 141,956</b>	<b>\$ 168,598</b>	

### Financial Performance Measures

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

	FY22 Original	FY22 Revised	FY22 Final
Days Cash-on-Hand	65	73	93
SPCSA Enrollment CAP	160	160	160
Enrollment Forecast Accuracy	110%	78%	79%
Total Margin	3%	3%	6%



### Summary

**Note:**

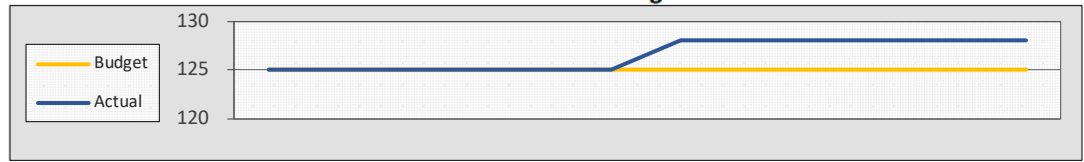
Distributed School Account - per pupil funding of \$7200 vs. \$6900 offset by lower enrollment  
 State Revenue - At risk and ELL per pupil funding new formula  
 Federal Revenue - unexpected \$79K ESSER I, ESSER II, ARP ESSER and GEER I grants with \$24K ARP ESSER carryover into FY2223  
 Salaries - DSA \$17K higher & offset by EAC \$26K lower  
 Prof. and Tech Services - SPCSA 1.5% fees as expenses in budget vs. net of revenue in actuals  
 Other Purchased Services - Tuition \$87K lower ; lower enrollment  
 Supplies - Textbook and classroom technology fees \$43K lower; lower enrollment

# Nevada State High School (Southwest)

## FY22 Board Summary

Board Approved: Proposed: 4/15/2021 requesting revised budget 10/14/2021

### Attendance Tracking



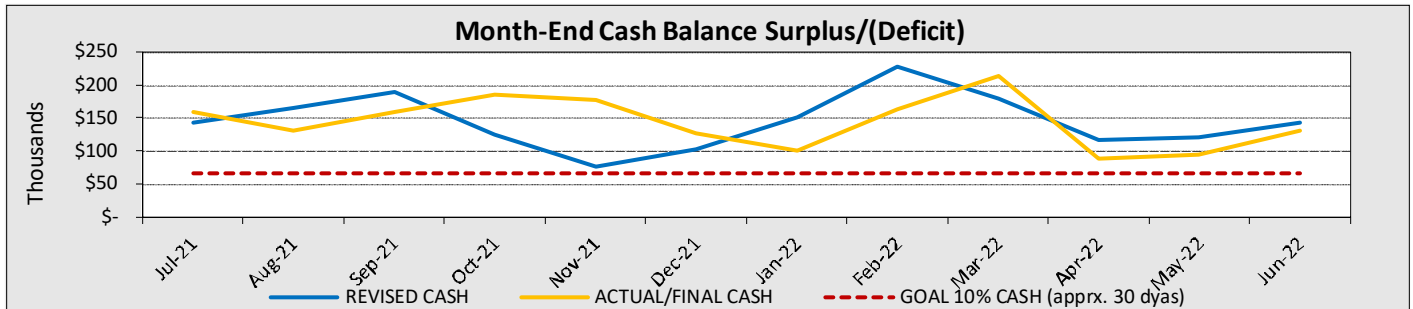
	Year-to-Date 7/1/2021 to 2/22/2022			Annual/Full Year		
	REVISED	ACTUAL	Fav/(Unf)	REVISED	FINAL	Fav/(Unf)
<b>Revenue</b>						
Distributed School Account	\$ 420,000	\$ 347,429	\$ (72,571)	\$ 629,998	\$ 609,947	\$ (20,051)
State Revenue	-	12,305	12,305	-	12,305	12,305
Federal Revenue	102,624	31,018	(71,606)	103,540	79,240	(24,300)
Other Local Revenue	1,558	1,558	-	1,558	1,558	-
<b>Total Revenue</b>	<b>\$ 524,182</b>	<b>\$ 392,310</b>	<b>\$ (131,873)</b>	<b>\$ 735,096</b>	<b>\$ 703,050</b>	<b>\$ (32,046)</b>
<b>Expenses</b>						
Salaries	\$ 151,673	\$ 133,143	\$ (18,530)	\$ 231,261	\$ 215,621	\$ (15,640)
Employee Benefits	33,896	32,480	(1,416)	51,117	50,007	(1,110)
Prof. and Tech. Services	15,299	8,755	(6,544)	20,966	14,668	(6,298)
Property Services	28,629	27,984	(645)	43,501	42,827	(674)
Other Purchased Services	133,496	118,335	(15,162)	273,996	265,914	(8,081)
Supplies	49,976	36,093	(13,883)	89,476	71,734	(17,743)
Debt Service and Misc. General	1,218	403	(815)	1,258	1,045	(213)
	-	-	-	-	-	-
<b>Total Expenses</b>	<b>\$ 414,188</b>	<b>\$ 357,193</b>	<b>\$ (56,995)</b>	<b>\$ 711,576</b>	<b>\$ 661,817</b>	<b>\$ (49,759)</b>
<b>Total Surplus(Deficit)</b>	<b>\$ 109,994</b>	<b>\$ 35,117</b>	<b>\$ (74,878)</b>	<b>\$ 23,520</b>	<b>\$ 41,233</b>	<b>\$ 17,713</b>
Beginning Fund Balance	118,436	118,436		118,436	118,436	
<b>Ending Fund Balance</b>	<b>\$ 228,430</b>	<b>\$ 153,553</b>		<b>\$ 141,956</b>	<b>\$ 159,669</b>	

### Financial Performance Measures

Days Cash-on-Hand  
 Enrollment Forecast Accuracy  
 Total Margin

Days Cash-on-Hand	73	88
Enrollment Forecast Accuracy	110%	79%
Total Margin	3%	6%

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



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# Final Budget Assumptions FY2122

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## Location Name

Northwest

## Administrator

Melissa McCormick

### Networkwide Assumptions

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

1. Projected State funding to be \$300 less at \$6,900 per student based on new model
2. Federal Title programs remaining as planned with similar per student amounts as FY2021
3. No CCR Grant funding
4. No CARES Act
5. SPCSA sponsorship of 1.5% and 30% for CSO fee at each location
6. Not paid for additional EPY classes at TMCC
7. Paid for ECON (1 credit at GBC)
8. Textbook cost stipend for completing FRL \$50 if you qualify then \$100
9. EFT rather than money orders (still budgeting 10% students at \$7.50/student)
10. Adjustments made to FY2021 unreserved balance based on Aug. 25th true-up
11. Submitted amended budget in October 2021
12. **SHOW SURPLUS of 3% surplus at all sites**

### Location Assumptions 10/14/2021

1. State funding increase from \$6,900 to \$7,200 per student
2. Decrease in enrollment from 130 to 118
3. Grants: ESSER II \$24,385; ARP ESSER \$23,084; others \$1,972
4. Annual salaries for administrator adjust to \$95,000 from \$100,000 (shared with Summerlin allocated at 40%); annual teacher salary to \$55,000 from \$52,000
5. Insurance refund other income \$1,168
6. Paid back entire loan \$120,000

### Location Assumptions 4/21/2022

1. Projected decrease in total enrollment for 2021-2022: Original: 130 Final: 122
2. ARP ESSER carryover \$23,083 into FY2223
3. Reallocate \$850 to supplies
4. Reallocate \$5,000 to student laptops
5. Annual tuition & fees include tuition at \$2,455, textbook at \$296, and classroom technology at \$188 per student





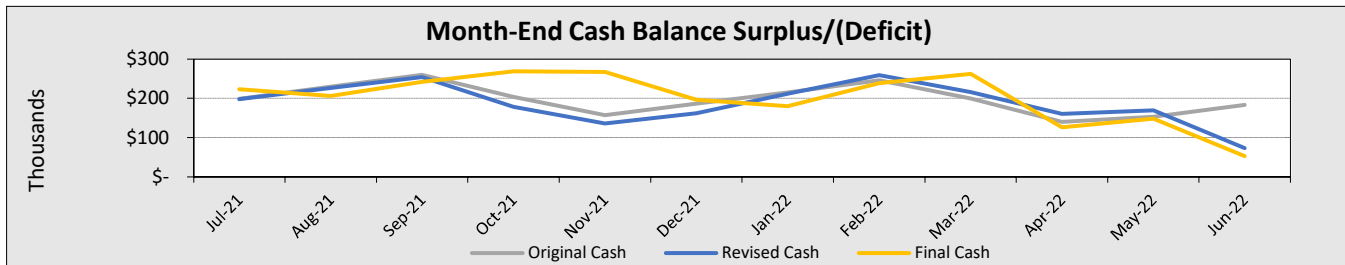
# Nevada State High School (Northwest)

## FY22 Budget Summary

Board Approved: Original: 4/14/2021, revised 10/14/2021, requesting final budget 4/21/2022

	FY22		FY22		Fav/(Unf)
	Original	Revised	Final		
<b>Attendance</b>	<b>130</b>	<b>118</b>	<b>122</b>	<b>(9)</b>	
<b>Revenue</b>					
Distributed School Account	\$ 627,875	\$ 594,696	\$ 594,163	\$ (33,712)	
State Revenue	-	-	8,121	8,121	
Federal Revenue	-	54,295	31,317	31,317	
Other Local Revenue	-	1,168	1,168	1,168	
<b>Total Revenue</b>	<b>\$ 627,875</b>	<b>\$ 650,160</b>	<b>\$ 634,768</b>	<b>\$ 6,893</b>	
<b>Expenses</b>					
Salaries	\$ 159,846	\$ 161,973	\$ 164,253	\$ 4,406	
Employee Benefits	41,354	52,328	41,702	347	
Prof. and Tech. Services	16,995	22,048	8,036	(8,959)	
Property Services	39,405	40,347	41,050	1,645	
Other Purchased Services	269,920	263,321	266,346	(3,574)	
Supplies	83,750	83,614	79,399	(4,351)	
Debt Service and Misc.	680	670	969	289	
General	-	-	-	-	
<b>Total Expenses</b>	<b>\$ 611,951</b>	<b>\$ 624,301</b>	<b>\$ 601,753</b>	<b>\$ (10,198)</b>	
<b>Total Surplus(Deficit)</b>	<b>\$ 15,924</b>	<b>\$ 25,859</b>	<b>\$ 33,015</b>	<b>\$ 17,091</b>	
Loan Payment		(120,000)	(120,000)		
Beginning Fund Balance	167,246	167,246	179,523		
<b>Ending Fund Balance</b>	<b>\$ 183,170</b>	<b>\$ 73,105</b>	<b>\$ 92,538</b>		

Financial Performance Measures	FY22		FY22	
	Original	Revised	Final	
Days Cash-on-Hand	109	43	56	
SPCSA Enrollment CAP	120	120	120	
Enrollment Forecast Accuracy	108%	98%	101%	
Total Margin	3%	4%	5%	



### Summary

**Note:**

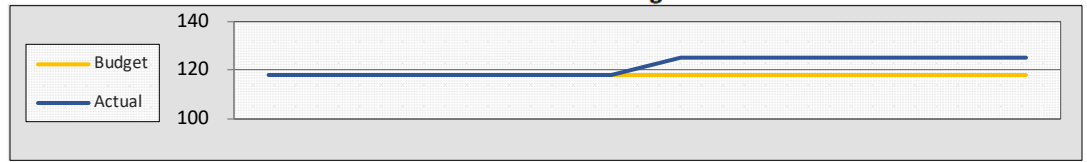
Distributed School Account - per pupil funding of \$7200 vs. \$6900 offset by lower enrollment  
 State Revenue - AT risk and ELL per pupil funding new formula  
 Federal Revenue - unexpected \$31K ESSER I, ESSER II, ARP ESSER and GEER I grants with \$23K ARP ESSER carryover into FY2223  
 Salaries - DSA position shared with Summerlin allocated at 40% in FY22 vs. 33%  
 Prof. and Tech Services - SPCSA 1.5% fees as expenses in budget vs. net of revenue in actuals  
 Other Purchased Services - Tuition \$4K lower; lower enrollment  
 Supplies - Textbook and classroom technology fees \$10K lower; offset by technology supplies \$5K higher  
 Debt Service and Misc - \$120,000 loan outstanding; \$24,000 loan payment due in FY2022  
 Other - paid back entire loan after August 25th, 2021 true-up

# Nevada State High School (Northwest)

## FY22 Board Summary

Board Approved: Original: 4/14/2021, revised 10/14/2021, requesting final budget 4/21/2022

### Attendance Tracking



### Revenue

Distributed School Account  
State Revenue  
Federal Revenue  
Other Local Revenue

	Year-to-Date 7/1/2021 to 2/28/2022		
	REVISED	ACTUAL	Fav/(Unf)
Distributed School Account	\$ 396,464	\$ 340,051	\$ (56,413)
State Revenue	-	8,121	8,121
Federal Revenue	53,609	14,220	(39,389)
Other Local Revenue	1,168	1,168	-
<b>Total Revenue</b>	<b>\$ 451,241</b>	<b>\$ 363,560</b>	<b>\$ (87,681)</b>

	Annual/Full Year		
	REVISED	FINAL	Fav/(Unf)
Distributed School Account	\$ 594,696	\$ 594,163	\$ (534)
State Revenue	-	8,121	8,121
Federal Revenue	54,295	31,317	(22,979)
Other Local Revenue	1,168	1,168	-
<b>Total Revenue</b>	<b>\$ 650,160</b>	<b>\$ 634,768</b>	<b>\$ (15,392)</b>

### Expenses

Salaries  
Employee Benefits  
Prof. and Tech. Services  
Property Services  
Other Purchased Services  
Supplies  
Debt Service and Misc. General

Salaries	\$ 104,399	\$ 98,989	\$ (5,411)
Employee Benefits	34,651	21,960	(12,691)
Prof. and Tech. Services	15,465	170	(15,295)
Property Services	26,948	25,730	(1,218)
Other Purchased Services	130,854	120,972	(9,882)
Supplies	46,684	36,684	(10,000)
Debt Service and Misc. General	630	521	(109)
	-	-	-
<b>Total Expenses</b>	<b>\$ 359,632</b>	<b>\$ 305,026</b>	<b>\$ (54,606)</b>

Salaries	\$ 161,973	\$ 164,253	\$ 2,279
Employee Benefits	52,328	41,702	(10,627)
Prof. and Tech. Services	22,048	8,036	(14,012)
Property Services	40,347	41,050	703
Other Purchased Services	263,321	266,346	3,025
Supplies	83,614	79,399	(4,215)
Debt Service and Misc. General	670	969	299
	-	-	-
<b>Total Expenses</b>	<b>\$ 624,301</b>	<b>\$ 601,753</b>	<b>\$ (22,548)</b>

### Total Surplus(Deficit)

Beginning Fund Balance  
Loan  
Ending Fund Balance

<b>Total Surplus(Deficit)</b>	<b>\$ 91,609</b>	<b>\$ 58,534</b>	<b>\$ (33,075)</b>
Beginning Fund Balance	167,246	179,523	
Loan	(120,000)	(120,000)	
<b>Ending Fund Balance</b>	<b>\$ 138,855</b>	<b>\$ 118,057</b>	

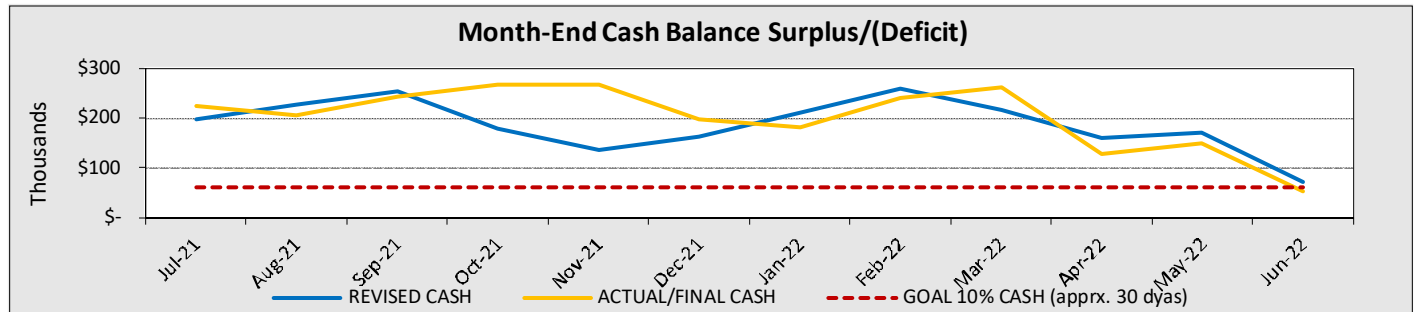
<b>Total Surplus(Deficit)</b>	<b>\$ 25,859</b>	<b>\$ 33,015</b>	<b>\$ 7,156</b>
Beginning Fund Balance	167,246	179,523	
Loan	(120,000)	(120,000)	
<b>Ending Fund Balance</b>	<b>\$ 73,105</b>	<b>\$ 92,538</b>	

### Financial Performance Measures

Days Cash-on-Hand  
Enrollment Forecast Accuracy  
Total Margin

Days Cash-on-Hand	43	56
Enrollment Forecast Accuracy	98%	101%
Total Margin	4%	5%

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



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# Final Budget Assumptions FY2122

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## Location Name

Henderson Downtown

## Administrator

Barbara Lindsay

### Networkwide Assumptions

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

1. Projected State funding to be \$300 less at \$6,900 per student based on new model
2. Federal Title programs remaining as planned with similar per student amounts as FY2021
3. No CCR Grant funding
4. No CARES Act
5. SPCSA sponsorship of 1.5% and 30% for CSO fee at each location
6. Not paid for additional EPY classes at TMCC
7. Paid for ECON (1 credit at GBC)
8. Textbook cost stipend for completing FRL \$50 if you qualify then \$100
9. EFT rather than money orders (still budgeting 10% of students at \$7.50/student)
10. Adjustments made to FY2021 unreserved balance based on Aug. 25<sup>th</sup> true-up
11. Submitted amended budget in October 2021
12. **SHOW SURPLUS: 3% surplus at all sites**

### Location Assumptions 10/14/2021

1. State funding increase from \$6,900 to \$7,200 per student
2. Decreased in enrollment from 115 to 108
3. Grants: ESSER II \$21,905; ARP ESSER \$20,823; others \$1,923
4. Annual salaries for Office Manager: increase to \$44,000 from \$42,000
5. Student worker at 20hrs/week at \$11; added tutor \$20/hr
6. Insurance refund other income \$1,266
7. Paid back entire loan \$120,000

### Location Assumptions 4/21/2022

1. Projected decrease in total enrollment for 2021-2022: Original: 115 Final: 106
2. ARP ESSER carryover \$20,736 into FY2223
3. Increase Supplies for classroom EAC to add \$200/mo.
4. Increase Supplies for OM office will increase to add \$200/mo.
5. Purchase three laptops at \$2,250
6. Increase General supplies to \$3,000 for banners, customized tablecloths, and promotional items
7. Annual tuition & fees include tuition at \$2,264, textbooks at \$274, and classroom technology at \$174 per student



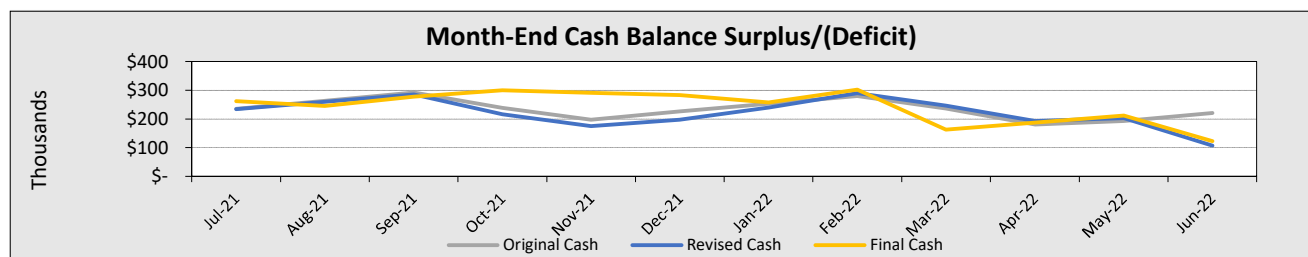
# Nevada State High School (Downtown Henderson)

## FY22 Budget Summary

Board Approved: Original: 4/14/2021, revised 10/14/2021, requesting final budget 4/21/2022

	FY22 Original	FY22 Revised	FY22 Final	Fav/(Unf)
<b>Attendance</b>	<b>115</b>	<b>101</b>	<b>106</b>	<b>(9)</b>
<b>Revenue</b>				
Distributed School Account	\$ 555,428	\$ 544,298	\$ 523,542	\$ (31,886)
State Revenue	-	-	6,204	6,204
Federal Revenue	-	48,207	24,469	24,469
Other Local Revenue	-	1,266	1,265	1,265
<b>Total Revenue</b>	<b>\$ 555,428</b>	<b>\$ 593,772</b>	<b>\$ 555,480</b>	<b>\$ 52</b>
<b>Expenses</b>				
Salaries	\$ 146,750	\$ 158,957	\$ 149,819	\$ 3,069
Employee Benefits	36,321	38,734	36,997	676
Prof. and Tech. Services	12,938	15,700	7,803	(5,135)
Property Services	23,349	27,117	25,349	2,000
Other Purchased Services	248,025	252,775	214,699	(33,326)
Supplies	73,260	79,488	68,997	(4,263)
Property	-	-	-	-
Debt Service and Misc.	780	768	553	(227)
General	-	-	-	-
<b>Total Expenses</b>	<b>\$ 541,424</b>	<b>\$ 573,540</b>	<b>\$ 504,218</b>	<b>\$ (37,206)</b>
<b>Total Surplus(Deficit)</b>	<b>\$ 14,004</b>	<b>\$ 20,232</b>	<b>\$ 51,262</b>	<b>\$ 37,258</b>
Loan Payment		(120,000)	(120,000)	
Beginning Fund Balance	207,015	207,015	223,630	
<b>Ending Fund Balance</b>	<b>\$ 221,019</b>	<b>\$ 107,247</b>	<b>\$ 154,893</b>	

	FY22 Original	FY22 Revised	FY22 Final
<b>Financial Performance Measures</b>			
Days Cash-on-Hand	149	68	112
SPCSA Enrollment CAP	130	130	130
Enrollment Forecast Accuracy	88%	78%	81%
Total Margin	3%	3%	9%



### Summary

**Note:**

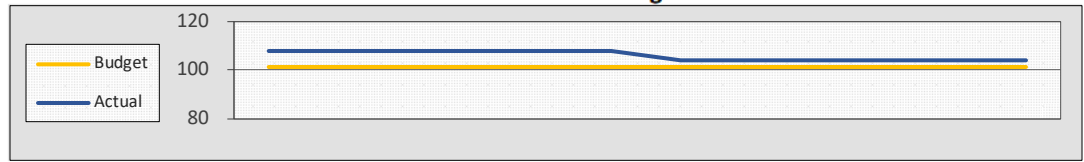
Distributed School Account -per pupil funding of \$7200 vs. \$6900 offset by lower enrollment  
 State Revenue - At risk and ELL per pupil funding new formula  
 Federal Revenue - unexpected \$24K ESSER I, ESSER II, ARP ESSER and GEER I grants with \$21K ARP ESSER carryover into FY2223  
 Salaries - added tutor, increase pay for student worker  
 Prof. and Tech Services - SPCSA 1.5% fees as expenses in budget vs. net of revenue in actuals  
 Other Purchased Services - Tuition \$36K lower; lower enrollment  
 Supplies - Textbook and classroom technology fees \$17K lower offset by technology supplies \$9K higher  
 Debt Service and Misc - \$120,000 loan outstanding; \$12,000 loan payment due in FY2021  
 Other - paid back entire loan after August 25th, 2021 true-up

# Nevada State High School (Downtown Henderson)

## FY22 Board Summary

Board Approved: Original: 4/14/2021, revised 10/14/2021, requesting final budget 4/21/2022

### Attendance Tracking

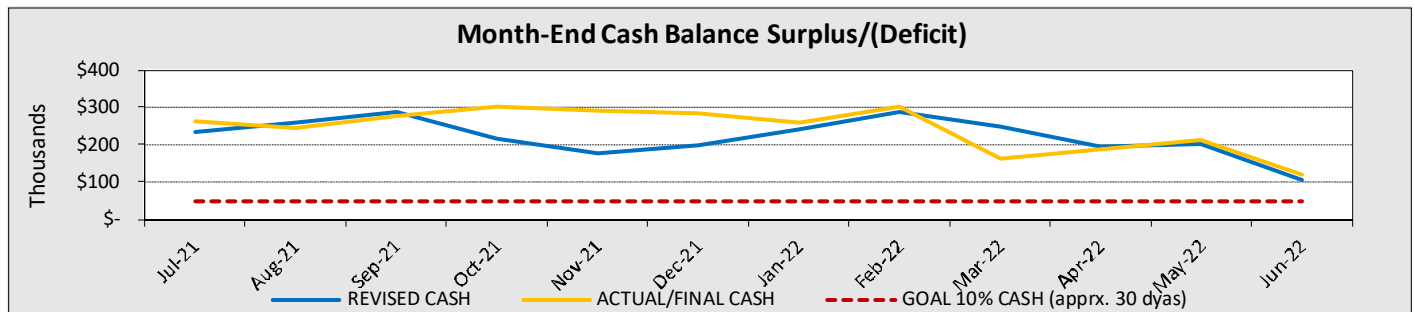


	Year-to-Date 7/1/2021 to 2/28/2022			Annual/Full Year		
	REVISED	ACTUAL	Fav/(Unf)	REVISED	FINAL	Fav/(Unf)
<b>Revenue</b>						
Distributed School Account	\$ 362,865	\$ 305,469	\$ (57,397)	\$ 544,298	\$ 523,542	\$ (20,757)
State Revenue	-	6,204	6,204	-	6,204	6,204
Federal Revenue	47,569	12,487	(35,082)	48,207	24,469	(23,738)
Other Local Revenue	1,266	1,265	(1)	1,266	1,265	(1)
<b>Total Revenue</b>	<b>\$ 411,701</b>	<b>\$ 325,425</b>	<b>\$ (86,276)</b>	<b>\$ 593,772</b>	<b>\$ 555,480</b>	<b>\$ (38,291)</b>
<b>Expenses</b>						
Salaries	\$ 104,563	\$ 89,144	\$ 15,419	\$ 158,957	\$ 149,819	\$ (9,138)
Employee Benefits	25,803	22,582	3,222	38,734	36,997	(1,737)
Prof. and Tech. Services	11,133	245	10,888	15,700	7,803	(7,897)
Property Services	16,955	16,184	771	27,117	25,349	(1,768)
Other Purchased Services	123,869	91,245	32,623	252,775	214,699	(38,076)
Supplies	46,466	27,480	18,986	79,488	68,997	(10,491)
Debt Service and Misc. General	728	173	555	768	553	(215)
<b>Total Expenses</b>	<b>\$ 329,518</b>	<b>\$ 247,054</b>	<b>\$ 82,465</b>	<b>\$ 573,540</b>	<b>\$ 504,218</b>	<b>\$ (69,322)</b>
<b>Total Surplus(Deficit)</b>	<b>\$ 82,183</b>	<b>\$ 78,371</b>	<b>\$ (3,811)</b>	<b>\$ 20,232</b>	<b>\$ 51,262</b>	<b>\$ 31,030</b>
Beginning Fund Balance	207,015	223,630		207,015	223,630	
Loan	(120,000)	(120,000)		(120,000)	(120,000)	
<b>Ending Fund Balance</b>	<b>\$ 169,198</b>	<b>\$ 182,002</b>		<b>\$ 107,247</b>	<b>\$ 154,893</b>	

### Financial Performance Measures

Days Cash-on-Hand	68	112
Enrollment Forecast Accuracy	81%	81%
Total Margin	3%	9%

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



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# Final Budget Assumptions FY2122

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## Location Name

Sunrise

## Administrator

Dwight Reynolds

### Networkwide Assumptions

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

1. Projected State funding to be \$300 less at \$6,900 per student based on new model
2. Federal Title programs remaining as planned with similar per student amounts as FY2021
3. No CCR Grant funding
4. No CARES Act
5. SPCSA sponsorship of 1.5% and 30% for CSO fee at each location
6. Not paid for additional EPY classes at TMCC
7. Paid for ECON (1 credit at GBC)
8. Textbook cost stipend for completing FRL \$50 if you qualify then \$100
9. EFT rather than money orders (still budgeting 10% students at \$7.50/student)
10. Adjustments made to FY2021 unreserved balance based on Aug. 25<sup>th</sup> true-up
11. Submitted amended budget in October 2021
12. **SHOW SURPLUS: 3% surplus at all sites**

### Location Assumptions 10/14/2021

1. State funding increase from \$6,900 to \$7,200 per student
2. Decrease in enrollment from 120 to 80
3. Grants: ESSER II \$15,499; ARP ESSER \$18,489; Title 1A \$22,556; others \$5,106
4. Annual salaries for teachers: \$47,000 no change
5. Annual salaries for administrator adjust to \$85,000 from \$95,000 (shared with Downtown allocated at 75%)

### Location Assumptions 4/21/2022

1. Projected decrease in total enrollment for 2021-2022: Original: 120 Final: 79
2. ARP ESSER carryover \$14,671 into FY2223
3. Include \$500 for Project Incentive for Office Aide
4. Increase Instruction Supplies for students and EAC office to add \$390/mo.
5. Increase Principal Supplies for DSA office to add \$200/mo.
6. Increase Central Supplies for OM Office and main office to add \$400/mo.
7. Include \$1,000 for flyer and poster printing services
8. Annual tuition & fees include tuition at \$2,269, textbooks at \$257, classroom technology at \$173 per student



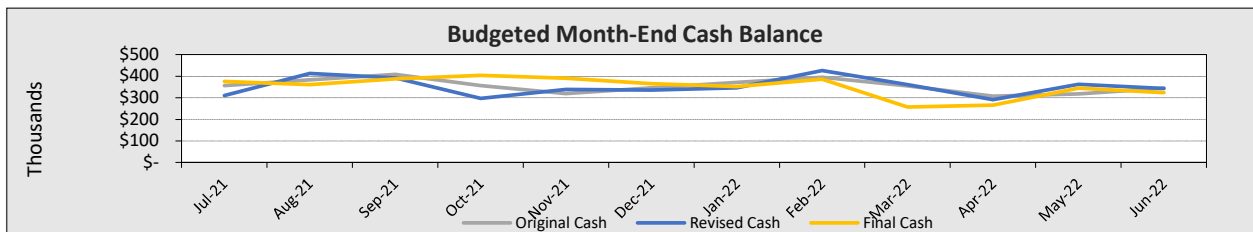
# Nevada State High School (Sunrise)

## FY22 Budget Summary

Board Approved: Original: 4/14/2021, revised 10/14/2021, requesting final budget 4/21/2022

	FY22 Original	FY22 Revised	FY22 Final	Fav/(Unf)
<b>Attendance</b>	<b>120</b>	<b>80</b>	<b>79</b>	<b>(41)</b>
<b>Revenue</b>				
Distributed School Account	\$ 579,598	\$ 403,200	\$ 395,381	\$ (184,217)
State Revenue	-	-	7,351	7,351
Federal Revenue	-	76,038	61,302	61,302
Other Local Revenue	-	-	22,942	22,942
<b>Total Revenue</b>	<b>\$ 579,598</b>	<b>\$ 479,238</b>	<b>\$ 486,976</b>	<b>\$ (92,622)</b>
<b>Expenses</b>				
Salaries	\$ 177,631	\$ 160,003	\$ 148,474	\$ (29,157)
Employee Benefits	50,054	45,130	41,525	(8,529)
Prof. and Tech. Services	15,780	18,880	12,599	(3,181)
Property Services	33,461	33,225	32,324	(1,137)
Other Purchased Services	222,291	159,421	164,085	(58,206)
Supplies	62,740	47,387	47,538	(15,202)
Debt Service and Misc.	730	720	1,248	518
General	-	-	-	-
<b>Total Expenses</b>	<b>\$ 562,686</b>	<b>\$ 464,766</b>	<b>\$ 447,793</b>	<b>\$ (114,893)</b>
<b>Total Surplus(Deficit)</b>	<b>\$ 16,912</b>	<b>\$ 14,472</b>	<b>\$ 39,183</b>	<b>\$ 22,272</b>
Beginning Fund Balance	328,609	328,609	325,009	
<b>Ending Fund Balance</b>	<b>\$ 345,521</b>	<b>\$ 343,081</b>	<b>\$ 364,193</b>	

<b>Financial Performance Measures</b>	FY22 Original	FY22 Revised	FY22 Final
Days Cash-on-Hand	224	269	297
SPCSA Enrollment CAP	185	130	130
Enrollment Forecast Accuracy	65%	62%	61%
Total Margin	3%	3%	8%



### Summary

Note:

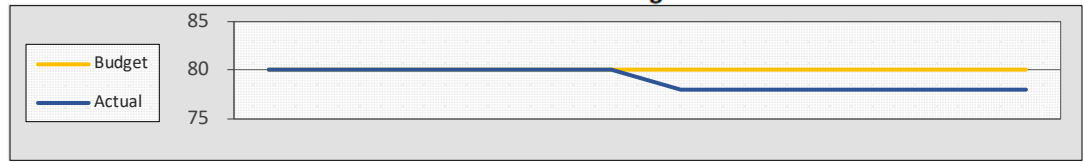
- Distributed School Account -per pupil funding of \$7200 vs. \$6900 offset by lower enrollment
- State Revenue - At risk and ELL per pupil funding new formula
- Federal Revenue - unexpected \$61K ESSER I, ESSER II, ARP ESSER and GEER I grants with \$15K ARP ESSER carryover into FY2223
- Salary . DSA position shared with Downtown allocated at 75% vs. 85%
- Other Purchased Services -Tuition \$58K lower; lower enrollment
- Supplies - Text books and classroom technology fees \$19K lower offset by general supplies \$3K higher

# Nevada State High School (Sunrise)

## FY22 Board Summary

Board Approved: Original: 4/14/2021, revised 10/14/2021, requesting final budget 4/21/2022

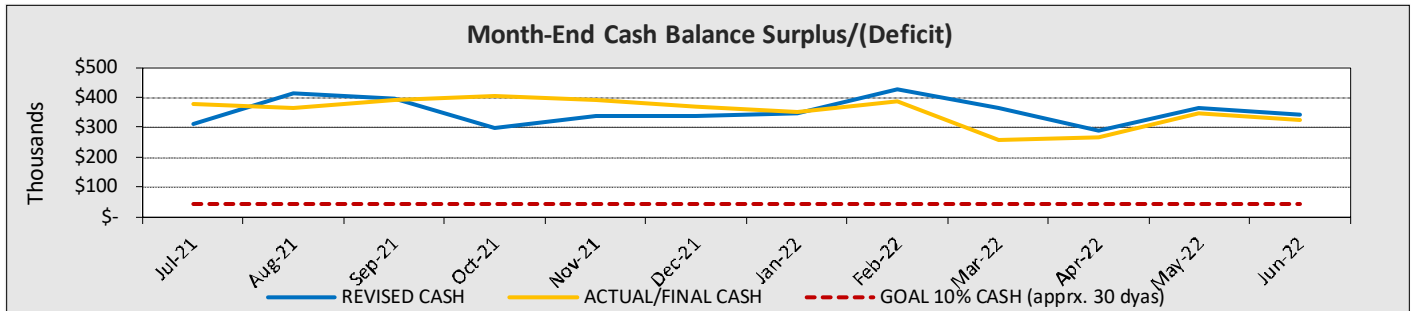
### Attendance Tracking



	Year-to-Date 7/1/2021 to 2/28/2022			Annual/Full Year		
	REVISED	ACTUAL	Fav/(Unf)	REVISED	FINAL	Fav/(Unf)
<b>Revenue</b>						
Distributed School Account	\$ 302,400	\$ 245,841	\$ (56,559)	\$ 403,200	\$ 395,381	\$ (7,819)
State Revenue	-	7,351	7,351	-	7,351	7,351
Federal Revenue	74,567	23,945	(50,622)	76,038	61,302	(14,736)
Other Local Revenue	-	22,942	22,942	-	22,942	22,942
<b>Total Revenue</b>	<b>\$ 376,967</b>	<b>\$ 300,079</b>	<b>\$ (76,888)</b>	<b>\$ 479,238</b>	<b>\$ 486,976</b>	<b>\$ 7,738</b>
<b>Expenses</b>						
Salaries	\$ 104,666	\$ 84,522	\$ (20,144)	\$ 160,003	\$ 148,474	\$ (11,529)
Employee Benefits	30,121	24,272	(5,850)	45,130	41,525	(3,606)
Prof. and Tech. Services	13,920	7,814	(6,106)	18,880	12,599	(6,281)
Property Services	22,058	20,920	(1,138)	33,225	32,324	(901)
Other Purchased Services	79,721	77,621	(2,099)	159,421	164,085	4,665
Supplies	28,207	23,065	(5,142)	47,387	47,538	151
Debt Service and Misc. General	680	848	168	720	1,248	528
	-	-	-	-	-	-
<b>Total Expenses</b>	<b>\$ 279,373</b>	<b>\$ 239,063</b>	<b>\$ (40,310)</b>	<b>\$ 464,766</b>	<b>\$ 447,793</b>	<b>\$ (16,973)</b>
<b>Total Surplus(Deficit)</b>	<b>\$ 97,594</b>	<b>\$ 61,016</b>	<b>\$ (36,577)</b>	<b>\$ 14,472</b>	<b>\$ 39,183</b>	<b>\$ 24,711</b>
Beginning Fund Balance	328,609	325,009		328,609	325,009	
<b>Ending Fund Balance</b>	<b>\$ 426,203</b>	<b>\$ 386,026</b>		<b>\$ 343,081</b>	<b>\$ 364,193</b>	

### Financial Performance Measures

Days Cash-on-Hand	269	297
Enrollment Forecast Accuracy	61%	61%
Total Margin	3%	8%





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# Final Budget Assumptions FY2122

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## Location Name

Reno: Meadowwood

## Administrator

Jesse Welsh

### Networkwide Assumptions

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

1. Projected state funding to decrease from \$7,200 to \$6,900 per student
2. Federal Title Grants remaining as planned with similar per student amounts as FY2021
3. No CCR Grant funding
4. No CARES Act
5. SPCSA sponsorship of 1.5% and 30% for CSO fee at each location
6. Not paid for the additional EPY classes at TMCC
7. Paid for ECON (1 credit at GBC)
8. Textbook cost stipend for completing FRL \$50 if you qualify then \$100
9. EFT rather than money orders (still budgeting 10% of students at \$7.50/student)
10. NSHS will have adjustments made to FY2021 unreserved balance (true-up) Aug. 25<sup>th</sup>
11. Submit amended budget in October 2021
12. **SHOW SURPLUS of 3% surplus at all sites**

### Location Assumptions 10/14/2021

1. State funding increase to \$7,200 from \$7,100 per student
2. Planned decrease in enrollment from 85 to 50
3. Hold harmless adjusted enrollment to 64, applying 95% FY2021 (95% of 68) for state funding
4. Grants: ESSER II \$20,907; ARP ESSER \$37,720; other \$2,611
5. Annual salaries for teachers: \$45,000
6. Annual salaries for administrator \$80,000
7. Student worker 20hr/week @\$10
8. Paid back entire loan \$66,000

### Location Assumptions 4/21/2022

1. Projected decrease in total enrollment for 2021-2022: Original: 85 Final: 50
2. ARP ESSER carryover \$13,727 into FY2223
3. Annual salary for EAC: \$50,000 effective date: 3/1
4. DSA position not filled
5. Travel allocated for EAC support \$9,600
6. Professional services EAC support \$19,354
7. Annual tuition & fees include tuition at \$1,068, textbooks at \$206, classroom technology at \$276 per student



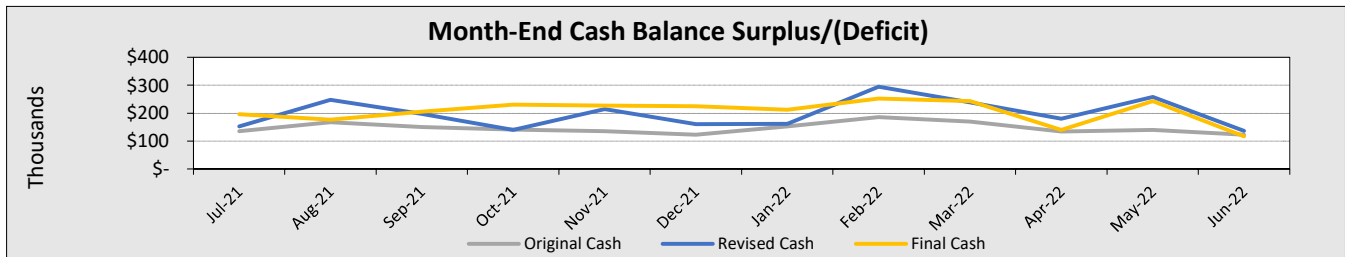
# Nevada State High School (Meadowwood)

## FY22 Budget Summary

Board Approved: Original: 4/14/2021, revised 10/14/2021, requesting final budget 4/21/2022

	FY22 Original	FY22 Revised	FY22 Final	Fav/(Unf)
<b>Attendance</b>	<b>85</b>	<b>69</b>	<b>50</b>	<b>(35)</b>
<b>Revenue</b>				
Distributed School Account	\$ 603,498	\$ 460,800	\$ 436,478	\$ (167,020)
State Revenue	-	-	13,419	13,419
Federal Revenue	-	61,239	47,349	47,349
Other Local Revenue	-	-	-	-
<b>Total Revenue</b>	<b>\$ 603,498</b>	<b>\$ 522,039</b>	<b>\$ 497,245</b>	<b>\$ (106,253)</b>
<b>Expenses</b>				
Salaries	\$ 144,817	\$ 145,290	\$ 79,018	\$ (65,799)
Employee Benefits	48,586	46,815	25,208	(23,378)
Prof. and Tech. Services	198,083	154,053	196,846	(1,236)
Property Services	32,345	33,013	32,792	447
Other Purchased Services	97,269	63,067	72,259	(25,010)
Supplies	60,025	43,033	30,714	(29,311)
Debt Service and Misc.	2,680	1,631	663	(2,017)
General	-	-	-	-
<b>Total Expenses</b>	<b>583,804</b>	<b>486,901</b>	<b>437,499</b>	<b>(146,305)</b>
<b>Total Surplus(Deficit)</b>	<b>\$ 19,694</b>	<b>\$ 35,138</b>	<b>\$ 59,746</b>	<b>\$ 40,052</b>
Loan Payment		<b>(66,000)</b>	<b>(66,000)</b>	
Beginning Fund Balance	103,661	167,121	159,774	
<b>Ending Fund Balance</b>	<b>\$ 123,355</b>	<b>\$ 136,260</b>	<b>\$ 153,520</b>	

	FY22 Original	FY22 Revised	FY22 Final
<b>Financial Performance Measures</b>			
Days Cash-on-Hand	77	102	128
SPCSA Enrollment CAP	185	290	130
Enrollment Forecast Accuracy	46%	24%	38%
Total Margin	3%	7%	12%



### Summary

**Note:**

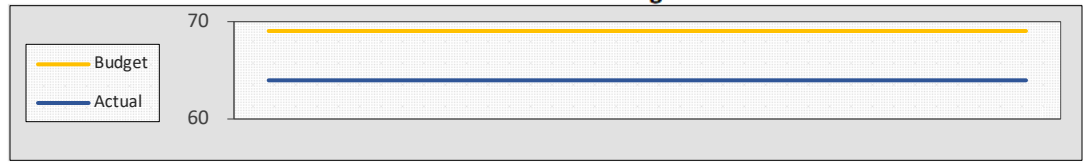
Distributed School Account - per pupil funding of \$7200 vs. \$6900 offset by lower enrollment  
 Hold Harmless enrollment at 64 vs. actual at 50  
 State Revenue - At risk and ELL per pupil funding new formula  
 Federal Revenue - unexpected \$47K ESSER I, ESSER II, ARP ESSER and GEER I grants and \$14K ARP ESSER carryover in FY2223  
 Salary - No DSA Feb -June \$33K; No EAC Sep - Feb \$31K  
 Benefits - Corresponding to salary  
 Prof. and Tech Services - SPCSA 1.5% fees as expenses in budget vs. net of revenue in actuals  
 Other Purchased Services - Tuition \$45K lower offset by travel \$13K higher; advertising \$12K higher  
 Supplies - Textbook and Technology fees \$30K lower; lower enrollment  
 Other- paid back entire loan balance of \$66,000 after Aug 25th, 2021 true-up

# Nevada State High School (Meadowwood)

## FY22 Board Summary

Board Approved: Original: 4/14/2021, revised 10/14/2021, requesting final budget 4/21/2022

### Attendance Tracking



	Year-to-Date 7/1/2021 to 2/28/2022			Annual/Full Year		
	REVISED	ACTUAL	Fav/(Unf)	REVISED	FINAL	Fav/(Unf)
<b>Revenue</b>						
Distributed School Account	\$ 345,600	\$ 281,278	\$ (64,322)	\$ 460,800	\$ 436,478	\$ (24,322)
State Revenue	-	13,419	13,419	-	13,419	13,419
Federal Revenue	60,301	13,348	(46,952)	61,239	47,349	(13,891)
Other Local Revenue	-	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ 405,901</b>	<b>\$ 308,045</b>	<b>\$ (97,856)</b>	<b>\$ 522,039</b>	<b>\$ 497,245</b>	<b>\$ (24,794)</b>
<b>Expenses</b>						
Salaries	\$ 94,935	\$ 56,383	\$ (38,552)	\$ 145,290	\$ 79,018	\$ (66,272)
Employee Benefits	31,092	18,757	(12,335)	46,815	25,208	(21,607)
Prof. and Tech. Services	74,680	80,737	6,057	154,053	196,846	42,793
Property Services	21,777	21,444	(333)	33,013	32,792	(221)
Other Purchased Services	29,757	20,249	(9,508)	63,067	72,259	9,192
Supplies	24,183	16,702	(7,480)	43,033	30,714	(12,318)
Debt Service and Misc. General	1,591	663	(928)	1,631	663	(968)
<b>Total Expenses</b>	<b>\$ 278,015</b>	<b>\$ 214,935</b>	<b>\$ (63,080)</b>	<b>\$ 486,901</b>	<b>\$ 437,499</b>	<b>\$ (49,402)</b>
<b>Total Surplus(Deficit)</b>	<b>\$ 127,886</b>	<b>\$ 93,110</b>	<b>\$ (34,776)</b>	<b>\$ 35,138</b>	<b>\$ 59,746</b>	<b>\$ 24,608</b>
Beginning Fund Balance	167,121	159,774		167,121	159,774	
Loan	(66,000)	(66,000)		(66,000)	(66,000)	
<b>Ending Fund Balance</b>	<b>\$ 229,007</b>	<b>\$ 186,884</b>		<b>\$ 136,259</b>	<b>\$ 153,520</b>	

### Financial Performance Measures

Days Cash-on-Hand	102	128
Enrollment Forecast Accuracy	53%	38%
Total Margin	7%	12%

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

