SOUTHERN NEVADA TRADES HIGH SCHOOL

Building a Brighter Future

SOUTHERN NEVADA TRADES HIGH SCHOOL

NOTICE OF PUBLIC MEETING

The Southern Nevada Trades High School (SNTHS) will conduct a virtual public meeting online or in person on campus on ***Monday, November 09, 2026,*** beginning at 5:00pm on the following Google Meets link:

Video call link: meet.google.com/jtm-rgnc-pai

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

Public Comment: Time for public comment will be provided at the beginning of the meeting regarding any agenda items on which action may be taken by the public body and again before the adjournment of the meeting on any matter within the jurisdiction of the Southern Nevada Trades High School Board. See NRS 241.020(2)(d)(3)(I).

Public comment may also be provided telephonically by utilizing the following conference call line +1 727-330-1795 PIN: 169 209 603#

Finally, public comment may also be submitted in writing via email at snthsinfo@gmail.com and any such public comment received prior to or during the meeting will be provided to the Board and included in the written minutes of the meeting.

A time limit of three (3) minutes, subject to the discretion of the Chair, will be imposed on public comments in order to afford all members of the public who wish to comment an opportunity to do so within the timeframe available to the Board. Public comments will not be restricted based on viewpoint.

The Board reserves the right to take agenda items out of order, items may be removed or delayed from the agenda at any time, and two or more items may be combined for consideration.

Board Members:
Officers: Brett Willis, Chair; Rebecca Merrihew, Vice Chair; Lisa Jones, Treasurer; Kelly Gaines, Secretary**.**
Directors: Tina Frias, Amber Hogan, Charles Landon, Tina Morgan, Michael Van, & Dan Wright

Parent Member: Marcey Olivas

Guests:
Miguel D'Escoto, EdTec

SNTHS Staff:
Stephanie Kirby, Executive Director
Candi Wadsworth, Principal

SOUTHERN NEVADA TRADES HIGH SCHOOL

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AGENDA

1) Call to Order & Roll Call.

2) Public Comment #1.
Public Comment will be taken during this agenda item regarding any item appearing on the agenda. No action may be taken on a matter discussed under this item until the matter is included on an agenda as an item on which action may be taken. See NRS 241.020. A time limit of three (3) minutes, subject to the discretion of the Chair, will be imposed on public comments. The Chair may allow additional public comment at his discretion. Public Comment #2 will provide an opportunity for public comments on any matter not on the agenda.

3) Approval of October 19th SNTHS Board Meeting Minutes. The Board will review and possibly approve the minutes from the October 19, 2026, Board Meeting. ***For Possible Action.***

4) Board Member Reports. ***Information/Discussion***
   - Finance, Lisa Jones, Treasurer
   - CTE Build, Rebecca Merrihew, Vice Chair

5) FY26 Final Audit Review. Board Chair, Brett Willis and Miguel D'Escoto will review with the board the final audit report for FY26. ***For Possible Action***

6) FY27 September Financials, including revenue, expenses and cash flow. Miguel D'Escoto from EdTec will present the financials to the Board for possible approval. ***For Possible Action***

7) Review of SNTHS Foster Care Policy. Principal Wadsworth will share with the board the school's Foster Care policy for review and approval. ***For Possible Action***

8) Review of SNTHS Mckinney Vento Policy. Principal Wadsworth will share with the board the school's McKinney Vento policy for review and approval. ***For Possible Action***

9) Review of Organizational Performance Framework Final report. Board Chair, Brett Willis, will review with the board the final ratings for the school's Organizational Performance Framework from the SPCSA ***Information/Discussion***

10) Executive Director's Report. Executive Director Stephanie Kirby will provide the board with information and updates on. ***Information/Discussion***
   - New Grant Applications
   - Current Grants
   - Donations/ Fundraising
   - Donor Relations
   - Upcoming events/ school tours

11) Principal's Report. Principal Candi Wadsworth will provide the Board with information and updates. ***Information/Discussion***
   - Enrollment for 2026-2027
   - Current school year update
   - Academic dashboards

12) Public Comment #2.
Public comment will be taken during this agenda item on any matter not on the agenda. See NRS 241.020(d)(3). No action may be taken on a matter raised under this item until the matter is included on an agenda as an item on which action may be taken. A time limit of three (3) minutes, subject to the discretion of the Chair, will be imposed on public comments. The Chair may allow additional public comment at her discretion.

13) Adjournment.

SOUTHERN NEVADA TRADES HIGH SCHOOL

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Supporting materials for items listed on the above-referenced agenda are available, at no charge, at the Southern Nevada Trades High School website, https://www.snvtradeshighschool.org/ and by contacting Candi Wadsworth, Principal, via email at snthsinfo@gmail.com, or via phone at 702-706-1753.

In accordance with Nevada's Open Meeting Law, this public notice and agenda has been posted on or before November 4, 2026, as follows:

At the Southern Nevada Trades High School website https://www.snvtradeshighschool.org/
and
At the State of Nevada's official website, https://notice.nv.gov/

SOUTHERN NEVADA TRADES HIGH SCHOOL

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DECLARATION OF POSTING

Pursuant to NRS 53.045, I declare under penalty of perjury that the following is true and correct:

That on or before November 4, 2026, this Public Notice and Agenda was posted at the above-referenced websites and locations.

Southern Nevada Trades High School

SOUTHERN NEVADA TRADES HIGH SCHOOL

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SOUTHERN NEVADA TRADES HIGH SCHOOL

NOTICE OF PUBLIC MEETING

The Southern Nevada Trades High School (SNTHS) will conduct a virtual public meeting online or in person on campus on ***Monday, October 19, 2026,*** beginning at 5:00pm on the following Google Meets link:

Video call link: meet.google.com/jtm-rgnc-pai

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

Public Comment: Time for public comment will be provided at the beginning of the meeting regarding any agenda items on which action may be taken by the public body and again before the adjournment of the meeting on any matter within the jurisdiction of the Southern Nevada Trades High School Board. See NRS 241.020(2)(d)(3)(I).

Public comment may also be provided telephonically by utilizing the following conference call line +1 727-330-1795 PIN: 169 209 603#

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A time limit of three (3) minutes, subject to the discretion of the Chair, will be imposed on public comments in order to afford all members of the public who wish to comment an opportunity to do so within the timeframe available to the Board. Public comments will not be restricted based on viewpoint.

The Board reserves the right to take agenda items out of order, items may be removed or delayed from the agenda at any time, and two or more items may be combined for consideration.

Board Members:
Officers: Brett Willis, Chair; Rebecca Merrihew, Vice Chair; Lisa Jones, Treasurer; Kelly Gaines, Secretary**.**
Directors: Tina Frias, Michael Van, & Dan Wright

Parent Member: Marcey Olivas

Absent Board Members: Amber Hogan, Charles Landon, and Tina Morgan

Guests:
Miguel D'Escoto, EdTec
Uriel Ocampo, EdTec

SNTHS Staff:
Stephanie Kirby, Executive Director
Candi Wadsworth, Principal

SNTHS SOUTHERN NEVADA TRADES HIGH SCHOOL

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AGENDA

1) Call to Order & Roll Call.

   Board Chair Brett Willis called the meeting to order at 5:02 P.M.

2) Public Comment #1.
   Public Comment will be taken during this agenda item regarding any item appearing on the agenda. No action may be taken on a matter discussed under this item until the matter is included on an agenda as an item on which action may be taken. See NRS 241.020. A time limit of three (3) minutes, subject to the discretion of the Chair, will be imposed on public comments. The Chair may allow additional public comment at his discretion. Public Comment #2 will provide an opportunity for public comments on any matter not on the agenda.

   There was no public comment.

3) Approval of September 14th SNTHS Board Meeting Minutes. The Board will review and possibly approve the minutes from the September 14, 2026, Board Meeting. Brett Willis, Chair. ***For Possible Action.***

   Rebecca Merrihew made a motion to approve the September 14th Board Meeting Minutes. Michael Van seconded. All in favor. No one opposed. Motion carried.

4) Board Member Reports. ***Information/Discussion***
   - Finance, Lisa Jones, Treasurer, provided a bank balance of $160,991.00 and reported that we are going out to bid for the audit.
   - CTE Build, Rebecca Merrihew, Vice Chair, did not have any updates.
   - Opp 180 Board Governance Training. Rebecca Merrihew provided a brief recap of a training opportunity focused on board members' roles and responsibilities. The training reinforced existing board practices and provided suggested timelines for financial and academic oversight for the Board's consideration.

5) FY27 July and August Financials, including revenue, expenses and cash flow. Miguel D'Escoto from EdTec will present the financials to the Board for possible approval. ***For Possible Action***

   Miguel D'Escoto reviewed the FY2027 and August financials provided and included in the board packet. Highlights: Revenue through August $526,814, Expenses through August $622,254, Cash Flow through August $71,100. The board discussed the financials. Dan Wright made a motion to approve the financials. Tina Frias seconded. No one opposed. All in favor. Motion carried.

6) Review of Updated SNTHS Board Bylaws, Board Member Michael Van will review with the board the suggested updates to the bylaws. ***For Possible Action***

   Board Chair Brett Willis explained that Board Member Michael Van has made suggestions in updating the bylaws. Michael Van reviewed the proposed amendments to the bylaws to ensure compliance with Nevada Open Meeting Law requirements, including quorum requirements and restrictions on taking action outside of a properly noticed public meeting. The amendments also align the fiscal year with Nevada charter school requirements and clarify provisions regarding financial oversight and the appropriate use of funds. The Board

noted that the amendments do not change the overall intent of the bylaws. Michael Van made a motion to approve the suggested updates to the bylaws. Lisa Jones seconded. All in favor. No one opposed.

7) Executive Director's Report. Executive Director Stephanie Kirby will provide the board with information and updates on. ***Information/Discussion***
   - New Grant Applications
     - H2O Chem
     - Carhartt
     - Lowes
   - Current Grants
     - Junior League
   - Donations/ Fundraising
     - Lowe's
     - Dream Program
     - Amazon
     - Project Maryland
     - PENTA Cares
     - Helix
     - Sinclair Cares
     - Home Depot
     - RNO
   - Donor Relations
     - Design Build
     - John from SNIK
     - Artist Guild of Clark County
     - Selena and Gil from The Charter School Association
     - Church of Jesus Christ of Latter-day Saints
     - Nevada Contractors Association
     - Cooper Roofing
     - Skillify
     - Opportunity 180
     - Denise Fanning
     - Focus Plumbing
     - DC CBuilding
     - VT Construction
     - Gillette Construction
     - Finely
   - Upcoming events/ school tours
     - Wine Pole
     - Turn the Tables
     - Lennar
     - LV Lights Event
     - RNO Construction Golf Tournament
     - Robert Gibson Middle School
     - FAFSA Night
     - Hirschi
     - East Las Vegas Community Center Fall Festival

8) Principal's Report. Principal Candi Wadsworth will provide the Board with information and updates.
Information/Discussion
- Enrollment for 2026-2027
  - Total: 261
  - 39 available seats to fill in 9th – 11th
- Current school year update
  - Change in how PCFP funding will be paid until February 2027
  - Field Trips to NECA Convention, Lennar, Fabtech and CSN Career Day.
  - Senior car wash.
  - Workforce development for plumbing and carpentry opportunities.
  - IXL now has the capacity to test CTE, OSHA 10 and OSHA 30
- Academic dashboards
  - Improved on ELA scores
  - Math scores declined
  - Science common assessments are scheduled to be administered.
  - Freshman and Sophomore scores are low. With intervention, we hope to see improvements.

9) Public Comment #2.
Public comment will be taken during this agenda item on any matter not on the agenda. See NRS 241.020(d)(3). No action may be taken on a matter raised under this item until the matter is included on an agenda as an item on which action may be taken. A time limit of three (3) minutes, subject to the discretion of the Chair, will be imposed on public comments. The Chair may allow additional public comment at her discretion.

There was no public comment.

10) Adjournment.

Board Chair Brett Willis adjourned the meeting at 6:06 P.M.

SOUTHERN NEVADA TRADES HIGH SCHOOL

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Supporting materials for items listed on the above-referenced agenda are available, at no charge, at the Southern Nevada Trades High School website, https://www.snvtradeshighschool.org/ and by contacting Candi Wadsworth, Principal, via email at snthsinfo@gmail.com, or via phone at 702-706-1753.

In accordance with Nevada's Open Meeting Law, this public notice and agenda has been posted on or before October 14, 2026, as follows:

At the Southern Nevada Trades High School website https://www.snvtradeshighschool.org/
and
At the State of Nevada's official website, https://notice.nv.gov/

SOUTHERN NEVADA TRADES HIGH SCHOOL

Building a Brighter Future

DECLARATION OF POSTING

Pursuant to NRS 53.045, I declare under penalty of perjury that the following is true and correct:

That on or before October 14, 2026, this Public Notice and Agenda was posted at the above-referenced websites and locations.

Southern Nevada Trades High School

October 23, 2026

To the Board of Directors and Management

Southern Nevada Trades High School
1580 Bledsoe Ln
Las Vegas, NV 89110

We have audited the financial statements of the governmental activities and each major fund of Southern Nevada Trades High School (the "School") for the year ended June 30, 2026. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 7, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the School are described in Note 2 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the fiscal year ended June 30, 2026. We noted no transactions entered into by the School during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 23, 2026.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the School's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the Management's Discussion and Analysis, Budget Comparison Schedule, and Supplemental Pension Schedules, which are required supplementary information (RSI) that supplements the basic financial

statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were not engaged to report on supplemental performance framework schedules, which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Restriction on Use

This information is intended solely for the information and use of the Board of Directors and management of Southern Nevada Trades High School and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Velez & Hardy

SOUTHERN NEVADA TRADES HIGH SCHOOL

FINANCIAL STATEMENTS

JUNE 30, 2026

V|H VELEZ◆HARDY
CPAs and Advisors

SOUTHERN NEVADA TRADES HIGH SCHOOL
FINANCIAL STATEMENTS
JUNE 30, 2026

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Independent Auditor's Report

To the Governing Board of
Southern Nevada Trades High School
Las Vegas, Nevada

Report on the Audit of the Financial Statements

Opinions

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

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

Basis for Opinions

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

Substantial Doubt about the School's Ability to Continue as a Going Concern

The accompanying financial statements have been prepared assuming that the School will continue as a going concern. As discussed in Note 10 to the financial statements, certain conditions and events raise substantial doubt about the School's ability to continue as a going concern. Management's evaluation of these conditions and its plans to address them are also described in Note 10. The financial statements do not include any adjustments that might result from the outcome of this uncertainty. Our opinion is not modified with respect to that matter.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the School's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison, and pension information on pages 3-6 and 25-27 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 23, 2026, on our consideration of the School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control over financial reporting and compliance.

Velez & Hardy

Las Vegas, Nevada
October 23, 2026

MANAGEMENT'S DISCUSSION AND ANALYSIS

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

Overview of the Financial Statements

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

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

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

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

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

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

Financial Summary and Analysis

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

Financial Summary and Analysis (Continued)

The School's net position was as follows:

	2026	2025	Change	Percentage
Current and other assets	$ 480,997	$ 370,891	$ 110,106	30%
Capital assets, net	162,492	23,150,636	(22,988,144)	-99%
Total assets	643,489	23,521,527	(22,878,038)	-97%
Deferred outflows of resources	1,989,570	1,643,792	345,778	21%
Current and other liabilities	624,571	308,678	315,893	102%
Long-term liabilities	2,816,415	26,826,193	(24,009,778)	-90%
Total liabilities	3,440,986	27,134,871	(23,693,885)	-87%
Deferred inflows of resources	290,228	153,779	136,449	89%
Net position:				
Net investment in capital assets	(1,103,474)	(1,786,801)	683,327	-38%
Unrestricted	5,319	(336,530)	341,849	-102%
Total net position	$ (1,098,155)	$ (2,123,331)	$ 1,025,176	-48%

Changes in Capital assets and long-term liabilities were due to the re-negotiation of our lease in FY26 that reduced our monthly rent payments, and also removed the optional buy out.

The School's revenues were as follows:

	2026	2025	Change	Percentage
Program revenues:				
Operating grants	$ 781,370	$ 833,226	$ (51,856)	-6%
General revenues:				
Pupil centered funding program	2,325,799	1,741,213	584,586	34%
Other sources	739,289	694,608	44,681	6%
Other sources (uses):				
Gain on lease modification	1,732,842	-	1,732,842	100%
Total revenue	$ 5,579,300	$ 3,269,047	$ 2,310,253	71%

Our pupil funding increased due to an increase in enrollment and an addition of the 12th grade class. The lease modification change was due to our lease negotiation in FY26.

Financial Summary and Analysis (Continued)

The School's expenditures were as follows:

	2026	2025	Change	Percentage
Instruction	$ 1,784,195	$ 1,478,816	$ 305,379	21%
Support services	2,143,738	2,158,005	(14,267)	-1%
Debt service	626,191	1,122,365	(496,174)	-44%
Total expenses	$ 4,554,124	$ 4,759,186	$ (205,062)	-4%

Instruction cost increased due to the increase in enrollment which led to increases in staffing and curriculum as well as the implementation of AB398, which increase teacher salaries.

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

Major Fund	Change in Revenues	Change in Expenditures	Change in Fund Balance
General fund	629,267	120,486	113,341
Special revenue fund	(51,856)	64,022	-

These changes are due to the explanations that were discussed above, and unrestricted fundraising donations.

Significant Capital Asset and Long-Term Financing Activity

During fiscal year 2026, the School had no additions or disposals of capital assets. Additional information regarding the School's capital assets is presented in Note 4 to the financial statements.

The School had a lease modification for its school campus lease based on a recent amendment, resulting in a net decrease in the related right-of-use lease asset of approximately $22.9 million, a decrease in the lease liability of approximately $23.8 million, and a gain on lease modification of approximately $1.7 million. The significant decrease in the lease balances resulted primarily from a previous purchase option that was intended to be utilized, but which was removed during the lease modification. Additional information regarding the School's lease assets and liabilities are presented in Note 5 of the financial statements.

During the prior fiscal year 2025, the School had a notes payable in the amount of $163,642 related to debt for the school campus lease. During the fiscal year 2026, the notes payable maturity date was deferred to 2029. Additional information regarding the School's long-term debt are presented in Note 6 to the financial statements.

Currently Known Facts, Decisions, or Conditions

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

We are not aware of any significant factors that would affect the school's upcoming financial position.

Request for information

The financial report is designed to provide a general overview of the School's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Southern Nevada Trades High School at 1580 Bledsoe Ln, Las Vegas, NV 89110, and telephone number (702) 224-2771.

BASIC FINANCIAL STATEMENTS

Southern Nevada Trades High School
Statement of Net Position
June 30, 2026

ASSETS	
Current assets:	
Cash	$ 353,283
Receivables	37,685
Prepaid expenses	97
Total current assets	391,065
Noncurrent assets:	
Depreciable capital assets, net	161,340
Intangible lease assets, net	1,152
Refundable deposits	89,932
Total noncurrent assets	252,424
Total assets	643,489
DEFERRED OUTFLOWS OF RESOURCES	
Pension requirement	1,989,570
Total assets and deferred outflows of resources	2,633,059
LIABILITIES	
Current liabilities:	
Accounts payable	85,613
Accrued liabilities	41,790
Lease obligations, current	497,168
Total current liabilities	624,571
Noncurrent liabilities:	
Lease obligations, noncurrent	605,156
Notes payable, noncurrent	163,642
Net pension liability	1,997,617
Other long-term liabilities	50,000
Total noncurrent liabilities	2,816,415
Total liabilities	3,440,986
DEFERRED INFLOWS OF RESOURCES	
Pension requirement	290,228
Total liabilities and deferred inflows of resources	3,731,214
NET POSITION	
Invested in capital assets, net of debt	(1,103,474)
Unrestricted	5,319
Total net position	$ (1,098,155)

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

Southern Nevada Trades High School
Statement of Activities
For the Fiscal Year Ended June 30, 2026

	Governmental Activities
GOVERNMENTAL ACTIVITIES	
Instruction:	
Regular instruction	$ 1,204,648
Special instruction	579,547
Total instruction	1,784,195
Support services:	
Student support	14,013
Instructional support	7,279
General administration	61,270
School administration	915,876
Central services	167,682
Operations and maintenance of plant	169,803
Student transportation	315,523
Food services	139,479
Amortization of intangible lease assets	314,954
Unallocated depreciation	37,859
Total support services	2,143,738
Debt service:	
Interest expense	626,191
Total expenses	4,554,124
PROGRAM REVENUE	
Operating grants	781,370
GENERAL REVENUE	
Pupil centered funding program	2,325,799
Other sources	739,289
Total general revenue	3,065,088
OTHER SOURCES (USES)	
Gain on lease modification	1,732,842
CHANGE IN NET POSITION	1,025,176
NET POSITION, beginning of year	(2,123,331)
NET POSITION, end of year	$ (1,098,155)

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

Southern Nevada Trades High School
Balance Sheet – Governmental Funds
June 30, 2026

	General Fund
ASSETS	
Cash	$ 353,283
Receivables	37,685
Prepaid expenses	97
Refundable deposits	89,932
Total assets	$ 480,997
LIABILITIES	
Accounts payable	$ 85,613
Accrued liabilities	41,790
Total liabilities	127,403
FUND BALANCES	
Nonspendable:	
Prepaid expenses	97
Refundable deposits	89,932
Unassigned	263,565
Total fund balances	353,594
Total liabilities and fund balances	$ 480,997

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

Southern Nevada Trades High School
Reconciliation of the Balance Sheet – Governmental Funds
to the Statement of Net Position
June 30, 2026

Total fund balances – governmental funds		$ 353,594
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets, net of related depreciation, are not reported in the governmental funds financial statements because they are not current financial resources, but they are reported in the statement of net position.		
Capital assets not reported	232,380	
Accumulated depreciation	(71,040)	161,340
Intangible lease assets not reported	41,458	
Less accumulated amortization	(40,306)	1,152
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds.		
Notes payable, noncurrent	(163,642)	
Lease obligations, current	(497,168)	
Lease obligations, noncurrent	(605,156)	
Other long-term liabilities	(50,000)	(1,315,966)
Net pension liability and the related deferred inflows and outflows or resources are not included in governmental fund financial statements.		
Deferred outflows of resources - pension requirement	1,989,570	
Deferred inflows of resources - pension requirement	(290,228)	
Net pension liability	(1,997,617)	(298,275)
Total net position – governmental activities		$ (1,098,155)

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

Southern Nevada Trades High School
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds
For the Fiscal Year Ended June 30, 2026

	General Fund	Special Revenue Fund	Total
REVENUES			
State sources	$ 2,325,799	$ 528,025	$ 2,853,824
Federal sources	-	253,345	253,345
Other sources	739,289	-	739,289
Total revenues	3,065,088	781,370	3,846,458
EXPENDITURES			
Program expenditures	1,050,514	579,547	1,630,061
Support services:			
Student support	2,865	11,148	14,013
Instructional support	7,279	-	7,279
General administration	61,270	-	61,270
School administration	712,680	130,044	842,724
Central services	167,682	-	167,682
Operations and maintenance of plant	169,803	-	169,803
Student transportation	104,267	211,256	315,523
Food services	2,302	137,177	139,479
Total support services	1,228,148	489,625	1,717,773
Debt service:			
Principal payments on lease financing	167,292	-	167,292
Interest expense	267,991	-	267,991
Total debt service	435,283	-	435,283
Total expenditures	2,713,945	1,069,172	3,783,117
Excess of revenue over (under) expenditures	351,143	(287,802)	63,341
OTHER FINANCING SOURCES (USES)			
Transfers	(287,802)	287,802	-
Deferral of grant payment obligation	50,000	-	50,000
Total other financing sources (uses)	(237,802)	287,802	50,000
Net change in fund balances	113,341	-	113,341
Fund Balances, beginning of year	240,253	-	240,253
Fund Balances, end of year	$ 353,594	$ -	$ 353,594

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

Southern Nevada Trades High School
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds to the Statement of Activities
For the Fiscal Year Ended June 30, 2026

Net change in fund balances – governmental funds	$ 113,341
Amounts reported for governmental activities in the statement of activities are different because:	
The acquisition of capital assets are reported in the governmental funds as expenditures. However, for governmental activities, those costs are shown in the statement of net position and are allocated over their estimated useful lives as annual depreciation expenses in the statement of activities. This is the amount that the current year's depreciation expenses exceeded the capital asset purchases in the current period.	
Current year depreciation	(37,859)
Current year amortization of lease rights	(314,954)
Principal payments on notes payable or lease obligations are reported in the government funds as expenditures. However, for government-wide activities those costs are shown in the statement of net position as a reduction of a liability.	
Principal reduction on lease obligations	167,292
Changes from current liabilities that required current financial resources to long-term liabilities that do not require current financial resources should be excluded in the governmental funds:	
Deferral of grant payment obligation	(50,000)
Some expenses reported in the statement of activities do not require the use in governmental funds:	
Change in net pension liability and related deferred outflows and inflows of resources	(227,286)
Certain gains reported in the statement of activities do not result in the receipt of current financial resources and, therefore, are not reported as revenues in the governmental funds	
Gain on lease modification net of interest accrual reduction	1,374,642
Change in net position – governmental activities	$ 1,025,176

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

NOTE 1 – ORGANIZATION AND CHARTER

Southern Nevada Trades High School is a public charter school established in 2022 under NRS 388A.270. The Nevada State Public Charter School Authority (Authority or SPCSA) agreed to sponsor the establishment and operations of the school under an approved charter contract with an initial term of six years ending June 30, 2029, based on certain conditions being met during the term of the contract.

The School serves students in grades 9-12 with a mission to promote excellence in academic and career and technical education, preparing students for post-secondary education and careers in construction-related professions.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Reporting Entity

The accompanying financial statements include all of the activities that comprise the financial reporting entity of the School. The School has established a Governing Board (Board), which is legally separate and fiscally independent from other governing bodies; therefore, the School is a primary government and the School is not reported as a component unit by any other government unit. The accounting policies of the School conform to generally accepted accounting principles as applicable to governmental entities. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial principles.

Basis of Presentation: Government-wide and Fund Financial Statements

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

Government-Wide Financial Statements

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Financial Statements

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

Measurement Focus and Basis of Accounting

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

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

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

> ***General Fund*:** The School's general operating fund used to account for all financial resources and costs of operations traditionally associated with governments, which are not required to be accounted for in other funds.
>
> ***Special Revenue Fund*:** These funds are used to account for the proceeds of special revenue sources that are restricted or committed by law or administrative action to expenditure for specific purposes other than debt service or capital projects. The special revenue fund accounts for the School's special education and other restricted program transactions, relating to educational services.

Budgets and Budgetary Information

The School is required by the Nevada Department of Education (Department) to adopt a final budget no later than June 8th of each year under NRS 388A.366, but is not required by the Department to augment the budget during the year. Further, the School is not required under the statute to adopt a final budget or otherwise comply with any provisions of Chapter 354 of the NRS. In essence, augmentation of the School's budget is neither required nor prohibited.

Cash and Cash Equivalents

The School defines cash and cash equivalents as cash and short-term investments with an initial maturity of three months or less.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Receivables

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

Prepaid Expenses

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

Capital Assets

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

Capital Asset Type	Years
Buildings and improvements	25 years
Machinery and equipment	5 years

Accrued Salaries and Benefits

Employee compensation earned but not paid as of June 30, 2026, is accrued as a liability and recognized as expense. The School also provides compensated absences that may accumulate and be carried forward. A liability is recognized when accumulated unused leave is attributable to services already rendered and is more likely than not to be used or otherwise paid. Based on the School's leave policies, historical usage and forfeiture patterns, and other relevant factors, no liability for accumulated unused leave was recognized at June 30, 2026.

Deferred Outflows and Inflows of Resources

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

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Defined Benefit Pension Plan

For purposes of measuring the net pension liability, deferred outflows of resources, deferred inflows of resources and pension expense, information about the fiduciary net position of the Public Employees' Retirement System of Nevada (PERS) and additions to/deductions from PERS's fiduciary net position have been determined on the same basis as they are reported by PERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. As of June 30, 2026, the School reported contractually required payables of approximately $42,000 to the pension plan.

Net Position and Fund Balance

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

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

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

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

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

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

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

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

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

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Net Position and Fund Balance (Continued)

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

Use of Estimates

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

New Accounting Pronouncements

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

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

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

NOTE 3 – CONCENTRATION OF CREDIT RISK

During the 2003 Nevada Legislative Session, legislation was enacted that permitted the creation of a statewide collateral pool that would provide sufficient collateral guaranteeing the public deposits of Nevada state and local agencies (NRS 356.360). The statewide program is centralized and coordinated by the Office of the State Treasurer. Under the pool, participating financial institutions are required to maintain collateral securities having a fair market value that is at least 102% of the amount of the aggregate uninsured ledger balances of public money held by the depository. State and local agency participation is voluntary.

Financial institutions that participate require a signed collateral security agreement and approval by the State Treasurer. The School's banking institution has not yet elected to participate in the statewide collateral pool.

NOTE 3 – CONCENTRATION OF CREDIT RISK (Continued)

The School has concentrated its credit risk for cash by maintaining deposits in financial institutions which, at times, may exceed amounts covered by insurance provided by the U.S. Federal Deposit Insurance Corporation (FDIC). The School has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk to cash. As of June 30, 2026, the School had approximately $99,000 in cash in excess of the federally insured limit.

NOTE 4 – CAPITAL ASSETS

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

	Balance June 30, 2025	Additions	Disposals	Balance June 30, 2026
Cost of depreciable capital assets:				
Buildings and improvements	$ 54,013	$ -	$ -	$ 54,013
Machinery and equipment	178,367	-	-	178,367
Total	232,380	-	-	232,380
Accumulated depreciation:				
Buildings and improvements	(3,030)	(2,186)	-	(5,216)
Machinery and equipment	(30,151)	(35,673)	-	(65,824)
Total	(33,181)	(37,859)	-	(71,040)
	$ 199,199	$ (37,859)	$ -	$ 161,340

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

NOTE 5 – LEASES

The School has entered into certain non-cancelable lease agreements for its school facilities and office equipment.

The School's lease for its facilities included escalating payments ranging from approximately $81,821 to $84,276 per month and had a term of 25 years. Effective January 1, 2026, the lease was amended with a reduction of rent and term, as well as removing the purchase option. Payments now range from $32,000 to $52,000 per month with a term of 30 months. The incremental rate applied was 6.75% based on market conditions at the time of the lease amendment.

NOTE 5 – LEASES (Continued)

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

	Balance June 30, 2025	Additions	Remeasurement	Balance June 30, 2026
Intangible lease assets:				
Buildings	$ 23,538,736	$ -	$ (23,538,736)	$ -
Equipment	41,458	-	-	41,458
	23,580,194	-	(23,538,736)	41,458
Accumulated amortization:				
Buildings	(602,270)	(301,135)	903,405	-
Equipment	(26,487)	(13,819)	-	(40,306)
	(628,757)	(314,954)	903,405	(40,306)
	$ 22,951,437	$ (314,954)	$ (22,635,331)	$ 1,152

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

Lease	Beginning Balance	Additions	Liabiliy Reduction	Remeasure-ment	Ending Balance	Principal Due within One Year	Interest Due within One Year
Buildings	$ 24,921,809	$ -	$ (152,894)	$ (23,667,821)	$ 1,101,094	$ 495,938	$ 56,062
Equipment	15,628	-	(14,398)	-	1,230	1,230	5
	$ 24,937,437	$ -	$ (167,292)	$ (23,667,821)	$ 1,102,324	$ 497,168	$ 56,067

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

Year Ending June 30,	Principal	Interest
2027	$ 497,168	$ 56,067
2028	605,156	18,844

NOTE 6 – LONG-TERM DEBT OBLIGATIONS

The School entered into a loan agreement with Red Hook SNTHS LLC to finance rent payments of the building lease for May and June 2025. The maturity dates of the notes payable were deferred until June 2029, with an interest rate of 12% per annum.

NOTE 6 – LONG-TERM DEBT OBLIGATIONS (Continued)

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

Beginning Balance	Additions	Payments	Ending Balance	Principal Due within One Year	Interest Due within One Year
$ 163,642	$ -	$ -	$ 163,642	$ -	$ 19,637

The School's debt service requirements for maturities of the note payable are as follows:

Year Ended June 30:	Principal	Interest	Total Debt Service
2027	$ -	$ 19,637	$ 19,637
2028	-	19,637	19,637
2029	163,642	19,637	183,279

NOTE 7 – DEFINED BENEFITS PENSION PLAN

Plan Description

The School is a public employer participating in the Public Employees Retirement System of the State of Nevada (PERS), a defined benefit cost-sharing multiple-employer program, and all employees considered to be full-time equivalents (FTE) of 50% or more are covered under the system. The System is administered to provide a reasonable base income to qualified employees who have been employed by a public employer and whose earnings capacities have been removed or substantially impaired by age or disability.

Benefits Provided

Benefits, as required by the Nevada Revised Statutes (NRS or statute), are determined by the number of years of accredited service at the time of retirement and the member's highest average compensation in any 36 consecutive months, with special provisions for members entering the System on or after January 1, 2010 and July 1, 2015. Benefit payments to which participants or their beneficiaries may be entitled under the plan include pension benefits, disability benefits and survivor benefits. Monthly benefit allowances for members are computed at 2.50% of average compensation for each accredited year of service prior to July 1, 2001. For service earned on and after July 1, 2001, this factor is 2.67% of average compensation. For plan members entering the System on or after January 1, 2010, there is a 2.50% service time factor and for members entering the System on or after July 1, 2015, there is a 2.25% factor. The System offers several alternatives to the unmodified service retirement allowance which, in general, allows the retired employee to accept a reduced service retirement allowance payable monthly during his or her lifetime and various optional monthly payments to a named beneficiary after his or her death. Post-retirement increases are provided by authority of NRS 286.575-.579.

NOTE 7 – DEFINED BENEFITS PENSION PLAN (Continued)

Vesting

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

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

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

Contributions

The authority for establishing and amending the obligation to make contributions and member contribution rates is set by statute. New hires, in agencies which did not elect the Employer-Pay Contribution (EPC) plan prior to July 1, 1983, have the option of selecting one of two contribution plans. One plan provides for matching employee and employer contributions, while the other plan provides for employer-pay contributions only. Under the matching Employee/Employer Contribution plan a member may, upon termination of service for which contribution is required, withdraw employee contributions which have been credited to their account. All membership rights and active service credit in the System are canceled upon withdrawal of contributions from the member's account. If EPC was elected, the member cannot convert to the Employee/Employer Contribution plan and cannot withdraw these contributions.

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

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

Investment Policy

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

NOTE 7 – DEFINED BENEFITS PENSION PLAN (Continued)

Investment Policy (Continued)

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

Asset Class	Target Allocation	Long-term Geometric Expected Real Rate of Return*
Domestic equity	34%	5.50%
International equity	14%	5.50%
Domestic fixed income	28%	2.25%
Private markets	12%	6.65%
Short-term investments	12%	0.50%

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

Discount Rate and Pension Liability Discount Rate Sensitivity

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

	1% Decrease in Discount Rate (6.25%)	Discount Rate (7.25%)	1% Increase in Discount Rate (8.25%)
Net pension liability	3,360,995	1,997,617	872,924

Actuarial Assumptions

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

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

The actuarial assumptions used in the June 30, 2025 valuation were based on the results of the experience study completed for the period of July 1, 2016 through June 30, 2020. The discount rate used to measure the total pension liability was 7.25% as of June 30, 2025. The projection of cash flows used to determine the discount rate assumed plan contributions will be made in amounts consistent with statutory provisions and recognizing the plan's current funding policy and cost-sharing mechanism between employers and members.

NOTE 7 – DEFINED BENEFITS PENSION PLAN (Continued)

Actuarial Assumptions (Continued)

For this purpose, all contributions that are intended to fund benefits for all plan members and their beneficiaries are included, except the projected contributions are intended to fund the service costs for future plan members and their beneficiaries are not included. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability as of June 30, 2025.

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

At June 30, 2026, the School reported a liability of $1,997,617 for its proportionate share of the net pension liability. At June 30, 2025, the School's proportion was 0.01162%. The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was based on an actuarial valuation as of that date. Each employer's proportion of the net pension liability is based on their combined employer and member contributions relative to the total combined employer and member contributions for all employers for the period ended June 30, 2025, actuarially determined.

At June 30, 2025, the School reported deferred outflows and inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 480,432	$ -
Change in assumptions	72,192	-
Net difference between projected and actual investment earnings on pension plan investments	-	290,228
Changes in proportion and differences between employer contributions and proportionate share of contributions	1,164,377	-
Contributions subsequent to the measurement date	272,569	-
	$ 1,989,570	$ 290,228

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

2027	$ 245,688
2028	(194)
2029	(20,351)
2030	13,948
2031	23,305

The net difference between projected and actual investment earnings on pension plan investments will be recognized over five years, all the other above deferred outflow and deferred inflows will be recognized over the average expected remaining service lives, which was 5.64 years for the measurement period ending June 30, 2025.

NOTE 7 – DEFINED BENEFITS PENSION PLAN (Continued)

Other Information

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

NOTE 8 – NET POSITION RECONCILIATION FOR GASB 68

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

Net position including GASB 68 adjustment	$	(1,098,155)
Add: net pension liability		1,997,617
Add: deferred inflows of resources		290,228
Less: deferred outflows of resources		(1,989,570)
Net position without GASB 68 adjustment	$	(799,880)

NOTE 9 – COMMITMENTS

In April 2022, the School entered into an agreement to provide $100,000 in funding to another not-for-profit organization to share their model of operations and for coaching and development. The agreement calls for four annual payments of $25,000. As of June 30, 2026, the School reported $50,000 outstanding under this agreement.

NOTE 10 – GOING CONCERN

The School has experienced certain financial challenges, including not meeting several financial performance standards established by the Nevada State Public Charter School Authority (SPCSA). As a result, the SPCSA issued a financial Notice of Breach in April 2026. Additionally, the School experienced challenges meeting its lease obligations, which resulted in a restructuring of the lease agreement.

Management has taken steps to improve the School's financial position, including restructuring its lease obligations, focusing on enrollment growth, pursuing additional financial support, and closely monitoring operating expenditures. These efforts contributed to positive net surplus for the year, representing an improvement over the prior year. Although these actions have improved the School’s financial position, uncertainty remains regarding its ability to generate sufficient resources to meet its ongoing obligations. These conditions raise substantial doubt about the School's ability to continue as a going concern.

NOTE 11 – SUBSEQUENT EVENTS

Subsequent events have been evaluated through October 23, 2026, which is the date the financial statements were available to be issued. No other additional events were identified that would require additional disclosure.

SUPPLEMENTARY INFORMATION

Southern Nevada Trades High School
Budget Comparison Schedule
Modified Accrual
For the Fiscal Year Ended June 30, 2026

	Original Budget	Final Budget	Variance – Original to Final	Actual Results	Variance – Final to Actual
REVENUE					
Local revenue sources	$ 600,000	$ 708,356	$ 108,356	$ 739,289	$ 30,933
State program revenues	3,330,137	2,998,284	(331,853)	2,853,824	(144,460)
Federal program revenues	282,593	299,738	17,145	253,345	(46,393)
Total revenue	4,212,730	4,006,378	(206,352)	3,846,458	(159,920)
EXPENDITURES					
Instruction	1,714,510	1,789,900	75,390	1,630,061	(159,839)
Support Services:					
Student support	30,000	30,000	-	14,013	(15,987)
Instruction support	18,129	3,807	(14,322)	7,279	3,472
General administration	45,752	37,374	(8,378)	61,270	23,896
School administration	793,602	720,196	(73,406)	842,724	122,528
Central services	150,037	152,312	2,275	167,682	15,370
Operations and maintenance of plant	1,015,552	607,834	(407,718)	169,803	(438,031)
Student transportation	200,000	279,724	79,724	315,523	35,799
Food services	204,885	162,345	(42,540)	139,479	(22,866)
Total support services	2,457,957	1,993,592	(464,365)	1,717,773	(275,819)
Debt service	-	-	-	435,283	435,283
Total expenditures	4,172,467	3,783,492	(388,975)	3,783,117	(375)
Excess (deficiency) of revenue over expenditures	40,263	222,886	182,623	63,341	(159,545)
OTHER SOURCES (USES)					
Transfers	-	38,879	38,879	-	(38,879)
Deferral of grant payment obligation	-	-	-	50,000	50,000
Net change in fund balances	40,263	261,765	221,502	113,341	(148,424)
FUND BALANCES, beginning	574,683	574,683	-	240,253	(334,430)
FUND BALANCES, ending	$ 614,946	$ 836,448	$ 221,502	$ 353,594	$ (482,854)

See independent auditor's report

NOTE 1 – BUDGETARY INFORMATION

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

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

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

NOTE 2 – SIGNIFICANT BUDGET VARIANCES

Original Budget to Final Budget

Within revenue the changes are due to our student enrollment being less than was originally projected within our initial budget. However, we were able to increase unrestricted fundraising to help offset some of the lost revenue from less PCFP funding. Within expenses the changes are due to the updated lease agreement.

Final Budget to Actual Results

The large variances are due to changes in our debt services which was driven by our new lease terms.

Southern Nevada Trades High School
Supplemental Pension Information
For the Fiscal Year Ended June 30, 2026

Measurement date of June 30*:	Proportion of the net pension liability	Proportionate share of the net pension liability	Covered-employee payroll	Proportionate share of the net pension liability as a percentage of its covered-employee payroll	Plan fiduciary net position as a percentage of the total pension liability
2024	0.00000%	$ -	$ 828,471	0.0%	78.1%
2025	0.01162%	$ 1,997,617	$ 1,148,055	174.0%	80.5%

* Fiscal year 2024 was the first year of activity in the pension plan. Therefore, only two years are shown. 2024 was the relevant measurement period for 2025.

See independent auditor's report

Southern Nevada Trades High School
Supplemental Contribution Schedule
For the Fiscal Year Ended June 30, 2026

Fiscal year ended June 30:*	Contractually required contribution	Contributions in relation to the contractually required contribution	Contribution deficiency (excess)	School's covered-employee payroll	Contributions as a percentage of covered-employee payroll
2024	$ 140,622	$ 140,622	$ -	$ 828,471	17.0%
2025	$ 193,077	$ 193,077	$ -	$ 1,148,055	16.8%
2026	$ 272,569	$ 272,569	$ -	$ 1,479,935	18.4%

* Fiscal year 2024 was the first year of activity. Therefore, only three years are shown.

See independent auditor's report

COMPLIANCE SECTION

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the School Board
Southern Nevada Trades High School
Las Vegas, Nevada

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Southern Nevada Trades High School (the School) as of and for the year ended June 30, 2026, and the related notes to the financial statements, which collectively comprise the School's basic financial statements, and have issued our report thereon dated October 23, 2026.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

Velez & Hardy

Las Vegas, Nevada
October 23, 2026

SCHEDULE OF FINDINGS AND RESPONSES

SOUTHERN NEVADA TRADES HIGH SCHOOL
SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED JUNE 30, 2026

No reportable findings were identified.

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SOUTHERN NEVADA TRADES HIGH SCHOOL

MIGUEL D'ESCOTO

NOVEMBER 2026

Contents

- FY26 AUDIT
- YTD KPI'S
- YTD SEPTEMBER FINANCIALS
- YTD REVENUES BREAKDOWN
- YTD EXPENSES BREAKDOWN
- CURRENT FORECAST UPDATE
- DECEMBER AMENDMENT
- ADE Q1
- DONATIONS
- DAYS CASH ON HAND
- BALANCE SHEET
- AUDIT PROCESS

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FY26 AUDIT

2025 – 2026 AUDIT

- **NO AUDIT FINDINGS**
- **MAJOR ADJUSTMENT DUE TO AMENDED LEASE AGREEMENT**
- **GOING CONCERN**

NOTE 10 – GOING CONCERN

The School has experienced certain financial challenges, including not meeting several financial performance standards established by the Nevada State Public Charter School Authority (SPCSA). As a result, the SPCSA issued a financial Notice of Breach in April 2026. Additionally, the School experienced challenges meeting its lease obligations, which resulted in a restructuring of the lease agreement.

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KPI DASHBOARD

KPI'S

YTD ACTUALS & FY27 FORECAST

Board Budget vs. YTD Actuals

	Budget	YTD Actuals	Rec'd/ Spent
Revenue	4,338,948	945,319	21.8%
Expenses	4,290,292	1,031,780	24.0%
Net Income	48,656	(86,461)	

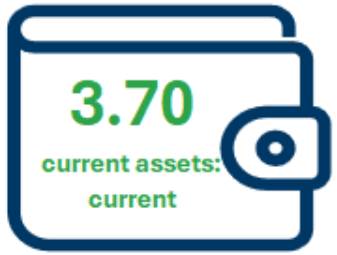
Current Year-End Forecast vs. Previous Forecast

	Aug 2027	Sep 2027	Change from last month
Revenue	4,116,393	4,116,393	-
Expenses	4,152,703	4,185,703	(33,000)
Net Income	(36,311)	(69,311)	(33,000)



cash on hand (as of last month)

- less than 15 days
- between 15 days and 60 days
- more than 60 days



current ratio (as of last month)

- less than 0.9
- between 0.9 and 1.0
- more than 1.0



End-of-FY27 fund balance (forecast)

- less than 3.0%
- between 3.0% and 4.0%
- more than 4.0%



End-of-FY27 debt-to-asset ratio (forecast)

- more than 100%
- between 90% and 100%
- less than 90%

KPI'S

MONTHLY BOARD METRICS

Risk Area	Actual	Exposure	Board Review
Enrollment	266	-$26,871	Monthly
Facility Costs	$184,000	$0	Monthly
Transportation	$307,121	$27,397	Quarterly
PCFP Funding	$2,560,680	-$123,292	Quarterly
Liquidity	8	-52	Monthly
Payroll Exp.	$2,554,896	-$12,445	Quarterly
Rent % PCFP	22%	0%	Quarterly
Fundraising Progress	86%	-$28,069	Monthly

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FY27 SEPTEMBER FINANCIALS

YTD SEP REVENUE BREAKDOWN

Earned 23% of FY27 Total Revenue

REVENUE	YTD SEPTEMBER	DESCRIPTION
Local Revenue	$174,292	Fundraising
PCFP Base Revenue	$559,200	Per ADE 250 Q4 FY26
Other PCFP Funding	$168,338	ELL, SpEd & AB398
Federal Revenue	$43,490	Title I, Title IV & NSLP
Total Revenue	**$945,319**	

YTD SEP EXPENSE BREAKDOWN

Incurred 25% of FY27 Total Expense

Expense	YTD SEPTEMBER	DESCRIPTION
Salaries & Benefits	$592,363	All Staff
Professional & Tech Services	$71,189	Marketing, Business & Data Process Services
Property Services	$234,717	Rent, Repairs & Utilities
Other Services	$65,594	Insurance, Transportation & Sponsor Fees
Supplies	$66,855	General & Information Technology Supplies
Miscellaneous	$1,062	Prior Year & Uncat
Total Expenses	**$1,031,780**	

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FY27 FORECAST UPDATE

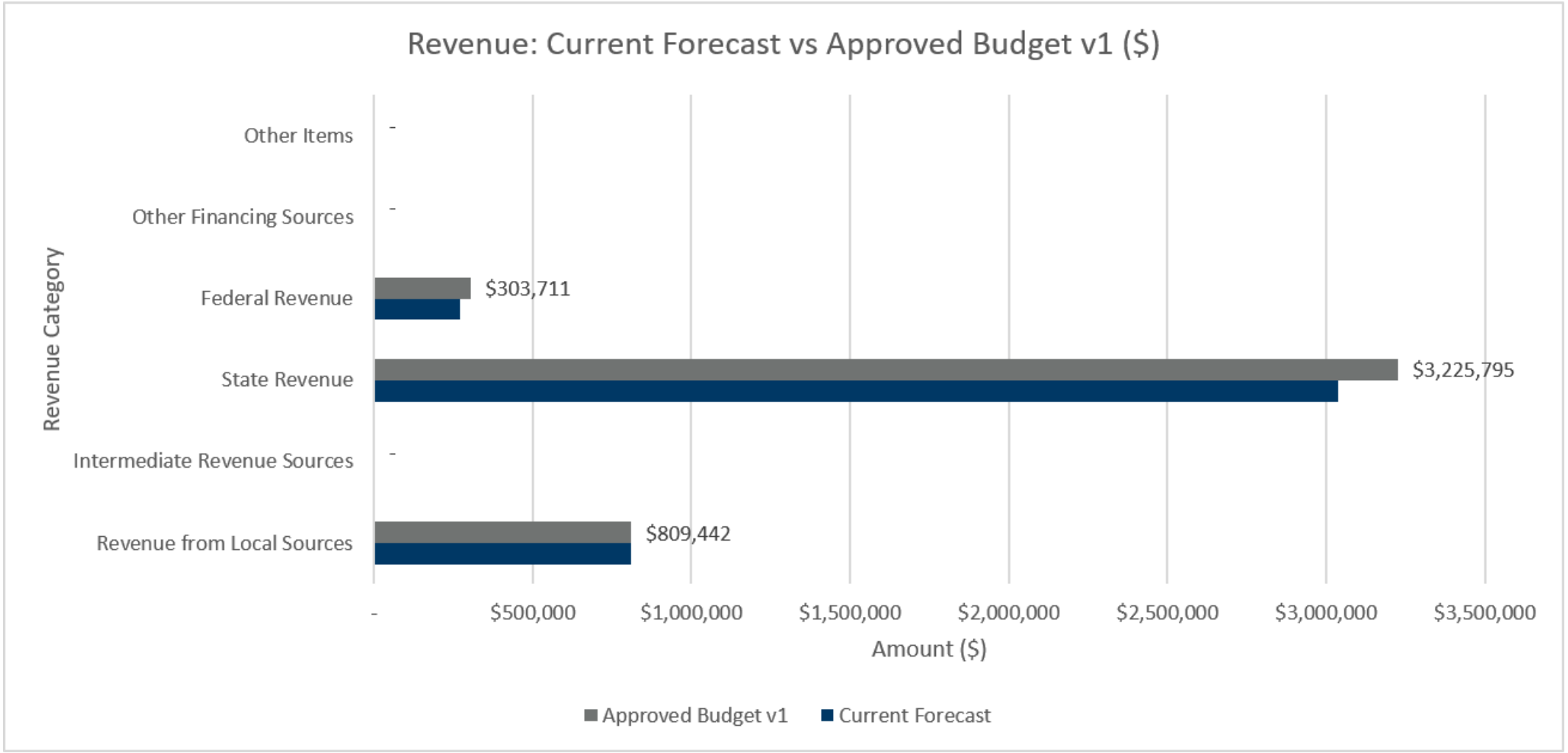
FY27 INCOME STATEMENT

APPROVED BUDGET VS. FY26 CURRENT FORECAST INCOME STATEMENT

		Approved Budget v1	Current Forecast	Approved Budget v1 vs. Current Forecast
Revenue	Revenue from Local Sources	809,442	809,442	-
	State Revenue	3,225,795	3,037,817	(187,978)
	Federal Revenue	303,711	268,985	(34,727)
	Total Revenue	**4,338,948**	**4,116,244**	**(222,704)**
Expenses	Personnel Services-Salaries	1,710,307	1,702,451	7,857
	Personnel Services-Employee Benefits	857,034	852,445	4,589
	Professional and Tech Services	211,924	207,917	4,007
	Property Services	671,505	662,952	8,552
	Other Services	470,594	468,024	2,570
	Supplies	290,993	245,537	45,456
	Depreciation Expense	37,834	-	37,834
	Debt Service and Miscellaneous	40,101	46,377	(6,277)
	Total Expenses	**4,290,292**	**4,185,703**	**104,589**
	Net Income	**48,656**	**(69,460)**	**(118,116)**
	Beginning Balance (Audited)	(2,035,128)	353,594	
	Net Income Fund Base	48,656	(69,460)	
Ending Fund Balance		**(1,986,472)**	**284,134**	
Fund Balance as a % of Expenses		**-46.3%**	**6.8%**	

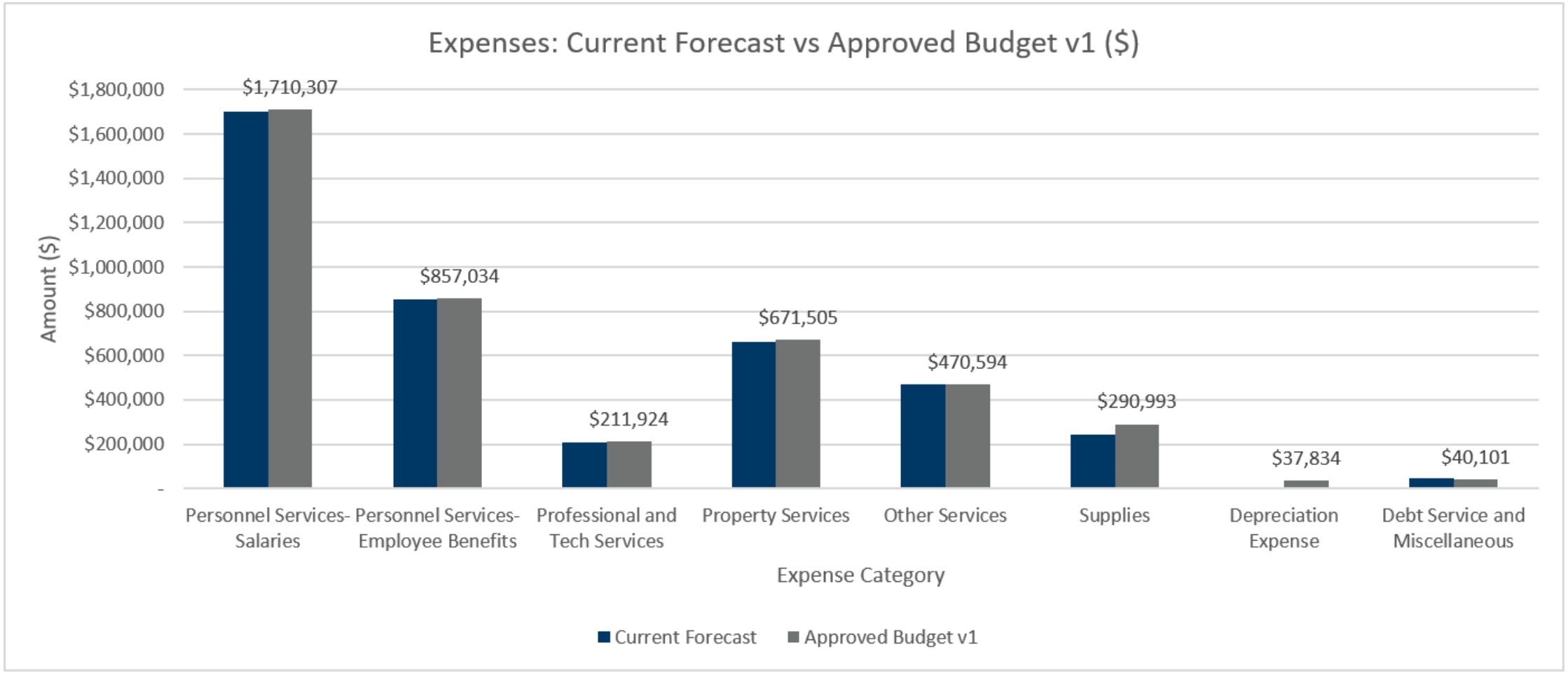
REVENUE: BUDGET vs. CURRENT FORECAST

FY27 REVENUE FORECAST vs. BUDGET v1 WITH A DECREASE IN EARNINGS OF -$222K



EXPENSE: BUDGET vs. CURRENT FORECAST

FY27 EXPENSE FORECAST vs. BUDGET v1 WITH A SAVINGS OF $104K



BUDGET AMENDMENT DEC 2026

DUE TO Q1 RESULTS

- **Suggest Budget Amendment for December 2026**

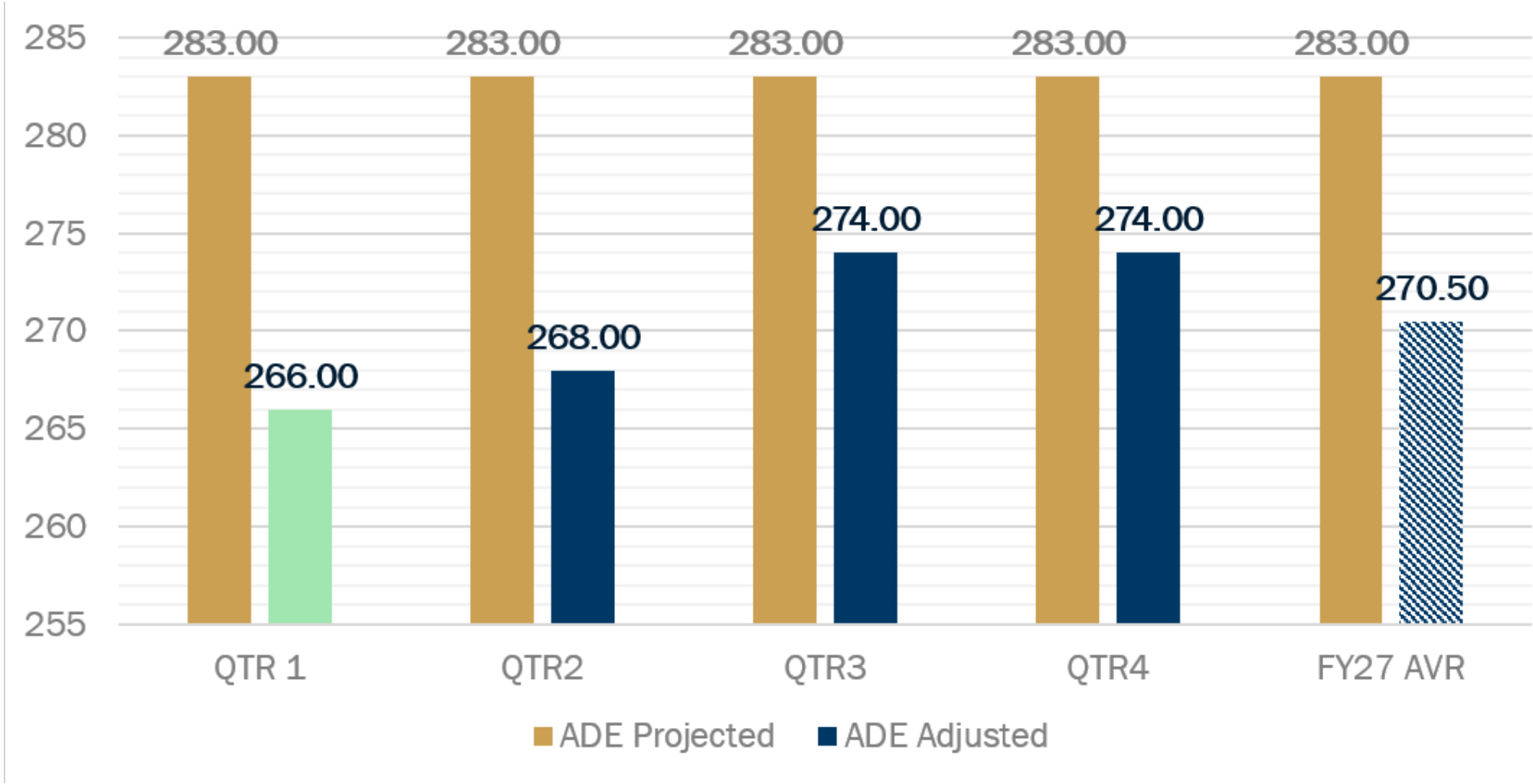
- **Overall Examples:**

  - Revenue: Close to a 5% variance in Budgeted ADE of 283 vs. Projected ADE of 270 for the year

  - Expense: -3% variance in total Budgeted expenses submitted to the state vs. Budget v1

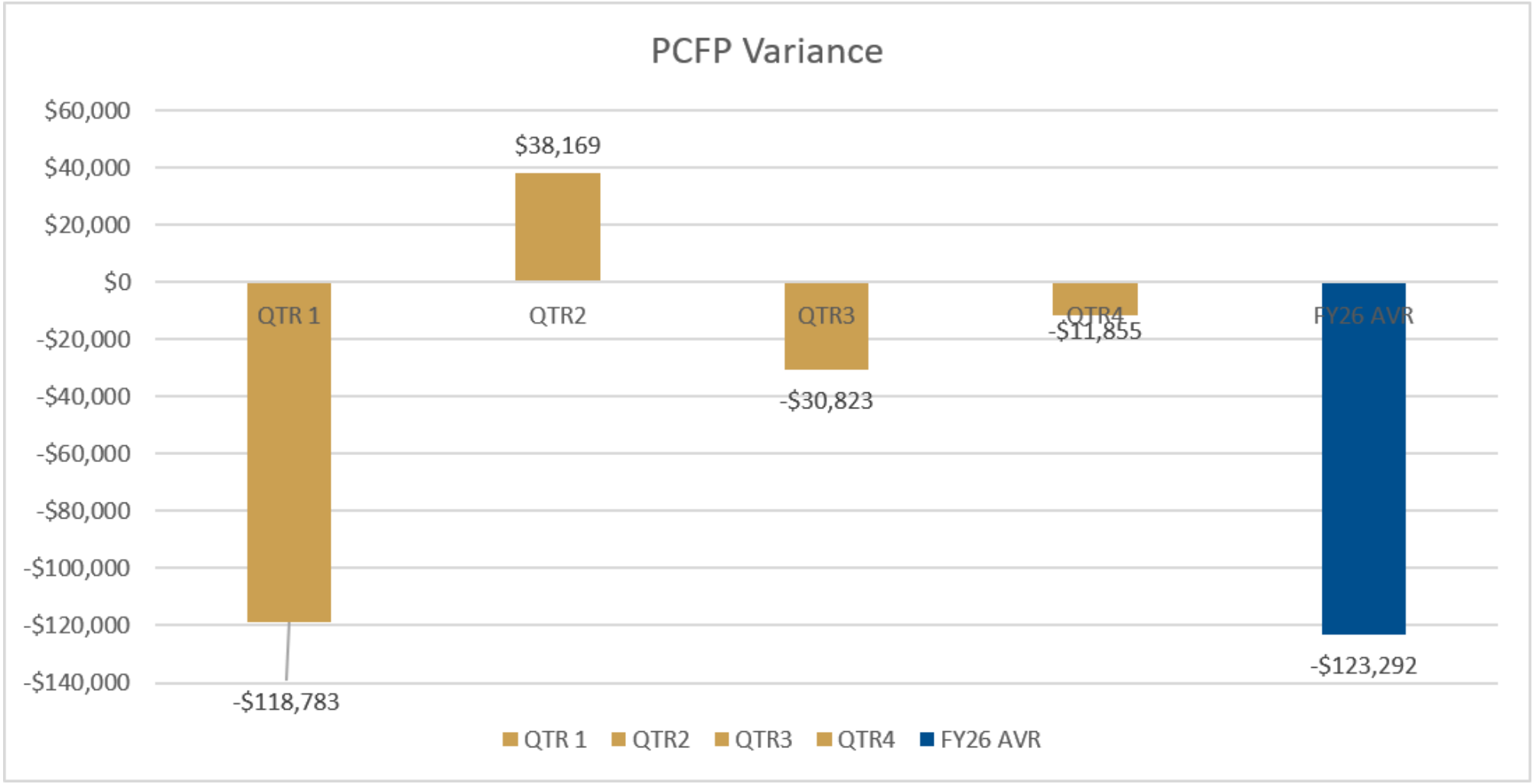
FY27 Quarter Average Daily Enrollment

Projected ADE vs. Adjusted ADE:



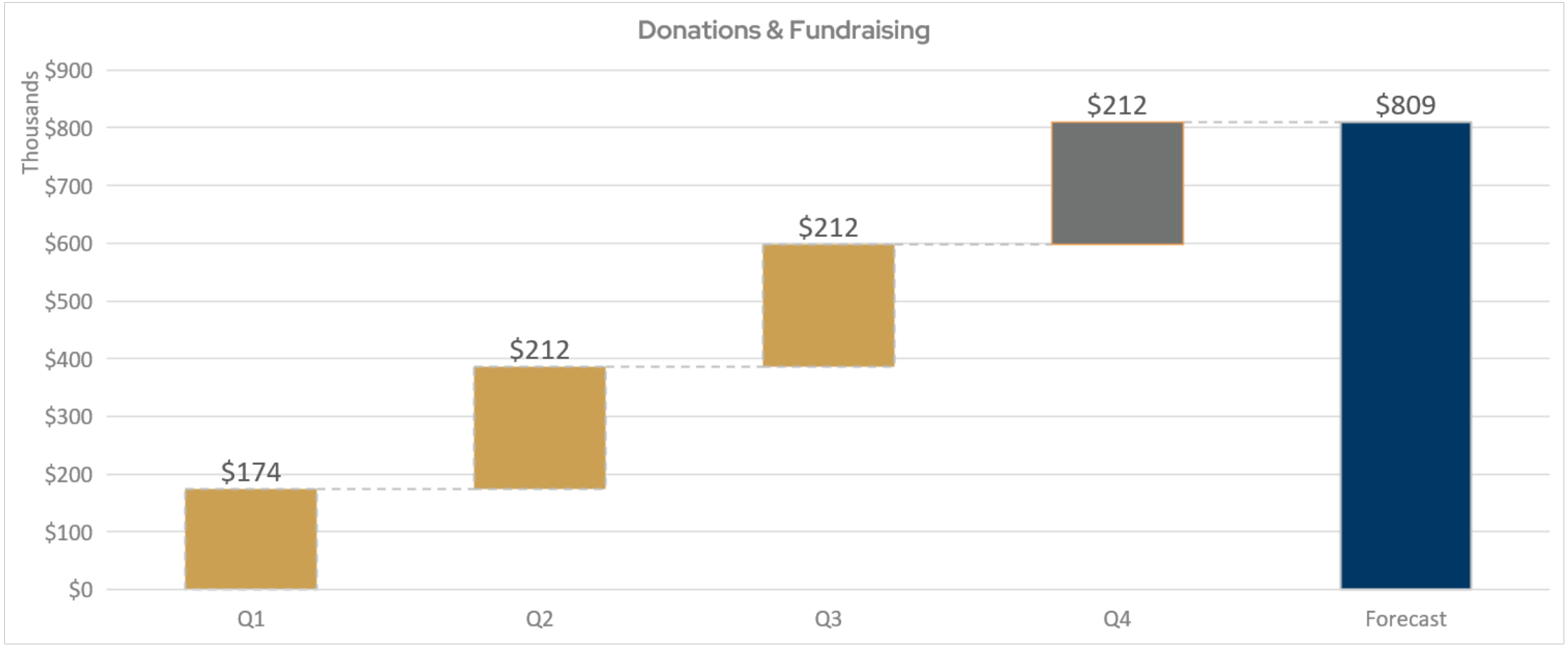
FY27 PCFP Variance per Quarter

PCFP Base Rate $9,484 x ADE average 270.5 = -$123K



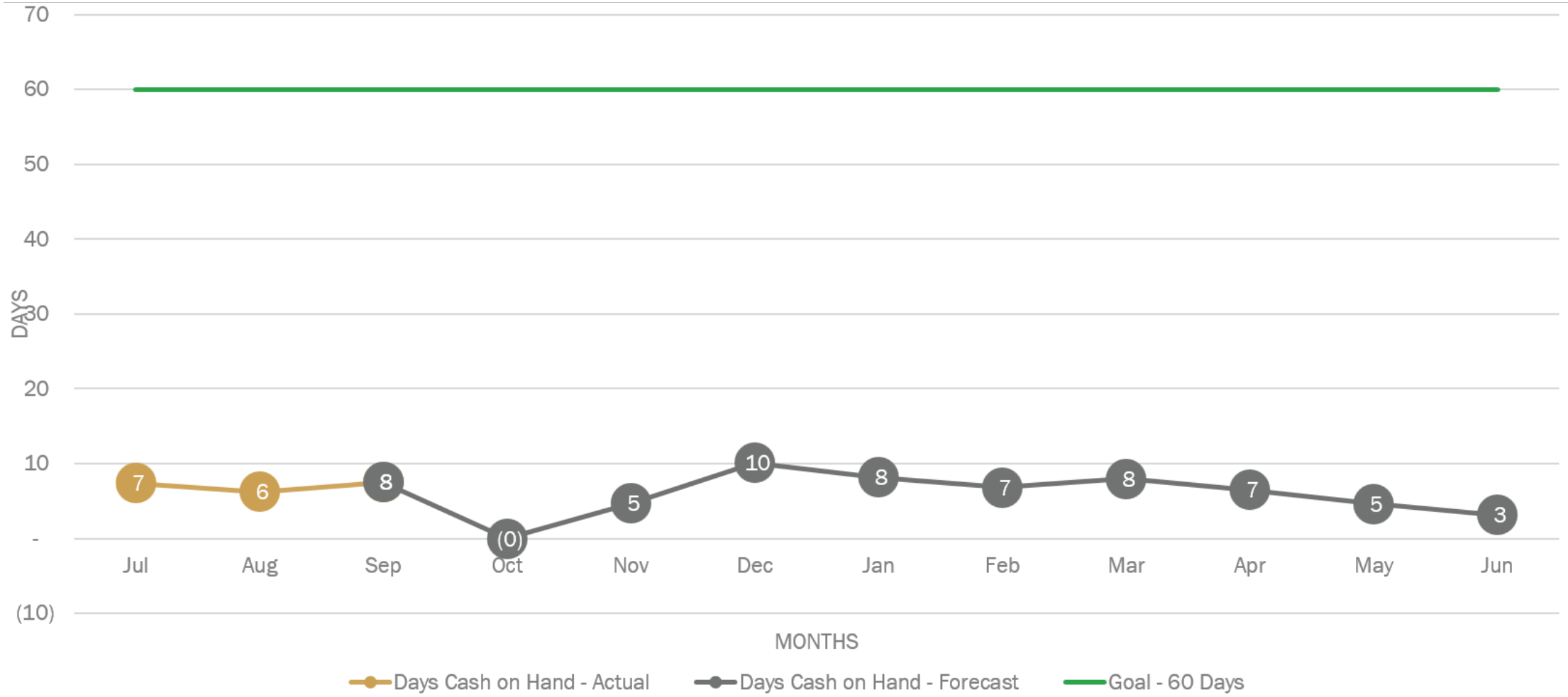
FY27 Quarterly Donations

Fundraising for Q1 of FY27 $174K



FY27 DAYS CASH ON HAND

CASH PROJECTION LOW



FY27 AUGUST BLANCE SHEET

Outlines what school owns and owes as of August 2026

		Sep FY27	Notes
Assets	Cash Balance	86,553	CASH BALANCE
	Accounts Receivable	270,966	PCFP AND GRANTS
	Other Current Assets	(46,000)	
	Fixed Assets	161,340	DEPRECIABLE ASSETS
	Other Assets	89,932	SECURITY DEPOSIT
	ROU Assets	1,152	
	Deferred PERS Assets	1,989,570	GASB PERS DEFFERED ASSETS
	Total Assets	**2,553,513**	
Liabilities & Equity	Accounts Payable	55,560	
	Other Current Liabilities	28,522	
	Loans Payable (Current)	497,168	
	PERS Liability	50,236	CURRENT PERS
	Loans Payable (Long-Term)	768,799	LEASE DEBT
	Deferred PERS Liability	2,287,845	GASB PERS DEFFERED LIABILITIES
	Other Liabilities	50,000	
	Beginning Net Assets	(1,098,155)	
	Net Income (Loss) to Date	(86,461)	
	Total Liabilities & Equity	**2,553,513**	

AUDIT PROCESS

AUDIT TRACKING: BOARD APPROVAL

Spring 2026

Prepare GL clean up

July – August

FY26 accounting close, year-end entries

September 26

Auditor onsite/remote work on unaudited actuals

Sept.- Oct 26

Auditor reviews financial data, completes and drafts report

December 1st

Audit report accepted by board and submitted to state/authorizer



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Exhibits:

Southern Nevada Trades High School
Income Statement
As of Sep FY2027

		Actual			YTD	Budget & Forecast			
		Jul	Aug	Sep	Actual YTD	Approved Budget v1	Current Forecast	Current Forecast Remaining	% Current Forecast Spent
SUMMARY									
Revenue									
	Revenue from Local Sources	12,782	58,003	103,506	174,292	809,442	809,442	635,150	22%
	State Revenue	204,147	228,514	294,876	727,537	3,225,795	3,037,817	2,310,280	24%
	Federal Revenue	13,369	8,905	21,216	43,490	303,711	268,985	225,495	16%
	Total Revenue	**230,299**	**295,422**	**419,598**	**945,319**	**4,338,948**	**4,116,244**	**3,170,925**	**23%**
Expenses									
	Personnel Services-Salaries	118,282	138,581	139,406	396,270	1,710,307	1,702,451	1,306,181	23%
	Personnel Services-Employee Benefits	60,898	65,541	69,653	196,093	857,034	852,445	656,352	23%
	Professional and Tech Services	21,623	29,592	19,975	71,189	211,924	207,917	136,728	34%
	Property Services	99,281	34,964	100,473	234,717	671,505	662,952	428,235	35%
	Other Services	4,982	25,317	35,295	65,594	470,594	468,024	402,430	14%
	Supplies	11,665	9,370	45,820	66,855	290,993	245,537	178,682	27%
	Depreciation Expense	-	-	-	-	37,834	-	-	
	Debt Service and Miscellaneous	2	1,060	-	1,062	40,101	46,377	45,315	2%
	Total Expenses	**316,734**	**304,425**	**410,622**	**1,031,780**	**4,290,292**	**4,185,703**	**3,153,923**	**25%**
Net Income		**(86,435)**	**(9,002)**	**8,976**	**(86,461)**	**48,656**	**(69,460)**	**17,001**	
Fund Balance									
	Beginning Balance (Unaudited)					(2,035,128)	385,625		
	Audit Adjustment					-	(32,031)		
	Beginning Balance (Audited)					(2,035,128)	353,594		
	Net Income Fund Base					48,656	(69,460)		
Ending Fund Balance						**(1,986,472)**	**284,134**		
Total Revenue Per ADE						15,332	15,245		
Total Expenses Per ADE						15,160	15,503		
Net Income Per ADE						172	(257)		
Fund Balance as a % of Expenses						-46.3%	6.8%		
KEY ASSUMPTIONS									
Total ADE						**283**	**270**		
REVENUE									

Southern Nevada Trades High School
Income Statement
As of Sep FY2027

		Actual			YTD	Budget & Forecast			
		Jul	Aug	Sep	Actual YTD	Approved Budget v1	Current Forecast	Current Forecast Remaining	% Current Forecast Spent
Revenue from Local Sources									
1500	Investment Income	3	3	3	10	-	-	(10)	
1920	Contributions and Donations From Private Source	12,779	58,000	103,502	174,281	809,442	809,442	635,161	22%
	SUBTOTAL - Revenue from Local Sources	**12,782**	**58,003**	**103,506**	**174,292**	**809,442**	**809,442**	**635,150**	**22%**
Intermediate Revenue Sources									
	SUBTOTAL - Intermediate Revenue Sources	**-**	**-**	**-**	**-**	**-**	**-**	-	
State Revenue									
3110.201	PCFP - Base Funding	186,400	186,400	186,400	559,200	2,683,972	2,560,680	2,001,480	22%
3200	State Funds & Grants-in-Aid	-	1,717	24,728	26,444	114,959	114,959	88,515	23%
3254	PCFP - ELL	8,893	18,854	13,874	41,621	105,931	105,931	64,310	39%
3255	PCFP - FRL	8,854	-	277	9,131	105,459	105,459	96,328	9%
3270	State SpEd	-	21,544	-	21,544	145,727	81,190	59,646	27%
3280	State Funding - Salary Increases (AB398, etc	-	-	69,598	69,598	69,747	69,598	0	100%
	SUBTOTAL - State Revenue	**204,147**	**228,514**	**294,876**	**727,537**	**3,225,795**	**3,037,817**	**2,310,280**	**24%**
Federal Revenue									
4500.633	Title I	6,041	8,905	6,384	21,330	83,106	83,106	61,777	26%
4500.639	IDEA	-	-	2,490	2,490	25,914	25,914	23,424	10%
4500.658	Title III-LEP	-	-	-	-	7,558	7,558	7,558	0%
4500.659	Title III-IMM	-	-	-	-	7,141	7,141	7,141	0%
4500.688	McKinney Vento Homeless	-	-	-	-	7,121	7,121	7,121	0%
4500.709	Title II	-	-	-	-	2,817	2,817	2,817	0%
4500.715	Title IV – Well-Rounded Education	7,328	-	-	7,328	7,328	7,328	-	100%
4500.802	NSLP	-	-	12,342	12,342	162,725	127,998	115,656	10%
	SUBTOTAL - Federal Revenue	**13,369**	**8,905**	**21,216**	**43,490**	**303,711**	**268,985**	**225,495**	**16%**
TOTAL REVENUE		**230,299**	**295,422**	**419,598**	**945,319**	**4,338,948**	**4,116,244**	**3,170,925**	**23%**
EXPENSES									
Personnel Services-Salaries									

Southern Nevada Trades High School
Income Statement
As of Sep FY2027

		Actual			YTD	Budget & Forecast			
		Jul	Aug	Sep	Actual YTD	Approved Budget v1	Current Forecast	Current Forecast Remaining	% Current Forecast Spent
101	Salaries-Teachers	66,667	81,334	81,409	229,409	974,837	971,470	742,062	24%
102	Salaries-Instructional Aides	3,769	3,769	3,769	11,306	45,223	45,223	33,917	25%
104	Salaries-Licensed Administration	9,011	9,011	9,011	27,034	108,138	108,138	81,103	25%
105	Salaries-Non-licensed Administration	24,039	24,039	25,706	73,784	330,134	263,146	189,363	28%
106	Salaries-Other Licensed Staff	7,603	9,902	9,902	27,407	107,904	115,018	87,611	24%
107	Salaries-Other Classified/Support Staff	7,193	10,527	8,860	26,580	123,059	178,443	151,862	15%
161	Salaries-Extra Duties-Teachers	-	-	725	725	21,013	21,013	20,288	3%
162	Salaries-Extra Duties-Instructional Aides or Assist	-	-	25	25	-	-	(25)	
	SUBTOTAL - Personnel Services-Salaries	**118,282**	**138,581**	**139,406**	**396,270**	**1,710,307**	**1,702,451**	**1,306,181**	**23%**
Personnel Services-Employee Benefits									
210	Employee Benefits - Group Insurance	13,547	10,949	14,192	38,688	176,202	172,476	133,788	22%
230	Employee Benefits - Retirement Contributions	42,390	49,156	49,156	140,702	607,870	604,982	464,281	23%
240	Employee Benefits - Medicare Payments	1,684	1,969	1,985	5,637	24,799	24,686	19,048	23%
260	Employee Benefits - Unemployment Compensatic	3,278	3,466	2,487	9,231	33,786	35,979	26,748	26%
270	Employee Benefits - Workers Compensation	-	-	1,834	1,834	14,377	14,322	12,488	13%
	SUBTOTAL - Personnel Services-Employee Be	**60,898**	**65,541**	**69,653**	**196,093**	**857,034**	**852,445**	**656,352**	**23%**
Professional and Tech Services									
310	Office/Administrative Services	-	440	189	629	7,591	6,402	5,773	10%
320	Professional Educational Services	109	2,734	3,188	6,032	44,722	44,722	38,691	13%
330	Training & Development Services	-	-	2,168	2,168	-	-	(2,168)	
331	Training & Development Services - Teachers	-	1,000	-	1,000	-	-	(1,000)	
340	Other Professional Services	-	-	2,753	2,753	34,000	34,000	31,247	8%
340.1	Business Service Fees	6,646	6,646	6,646	19,937	79,750	79,750	59,813	25%
345	Marketing Services	3,000	8,853	4,530	16,384	25,000	25,000	8,616	66%
350	Technical Services	391	6,485	501	7,377	8,000	8,000	623	92%
351	Data Processing & Coding Services	9,760	-	-	9,760	10,043	10,043	283	97%
352	Other Technical Services	-	-	-	-	2,819	-	-	
360	Other specialized services	1,717	3,433	-	5,150	-	-	(5,150)	
	SUBTOTAL - Professional and Tech Services	**21,623**	**29,592**	**19,975**	**71,189**	**211,924**	**207,917**	**136,728**	**34%**
Property Services									

Southern Nevada Trades High School
Income Statement
As of Sep FY2027

		Actual			YTD	Budget & Forecast			
		Jul	Aug	Sep	Actual YTD	Approved Budget v1	Current Forecast	Current Forecast Remaining	% Current Forecast Spent
410	Utility Services	2,649	2,780	4,143	9,571	44,290	28,908	19,337	33%
411	Water and Sewer	570	3,588	532	4,690	15,975	15,925	11,235	29%
421	Garbage and Disposal	1,794	-	100	1,894	8,240	8,240	6,346	23%
422	Janitorial and Custodial Services	-	2,670	1,450	4,120	-	14,500	10,380	28%
430	Repairs and Maintenance Services	908	25,735	1,259	27,903	20,000	28,000	97	100%
441	Rent - Land and Building	92,000	-	92,000	184,000	552,000	552,000	368,000	33%
442	Rental of Equipment and Vehicles	-	-	-	-	10,000	10,000	10,000	0%
443	Rentals of Computers and Related Equipment	426	-	798	1,223	17,910	2,959	1,736	41%
490	Other Purchased Property Services	935	191	191	1,317	3,090	2,421	1,104	54%
	SUBTOTAL - Property Services	**99,281**	**34,964**	**100,473**	**234,717**	**671,505**	**662,952**	**428,235**	**35%**
Other Services									
519	Student Transportation	-	-	26,421	26,421	340,000	340,000	313,580	8%
522	Liability Insurance	-	21,910	3,733	25,643	72,600	74,576	48,932	34%
531	Postage	-	-	-	-	155	93	93	0%
535	Phone & internet services	1,077	1,077	1,077	3,232	4,400	3,881	649	83%
540	Advertising	112	-	95	207	6,500	5,269	5,063	4%
550	Printing and Binding	-	-	-	-	1,030	-	-	
570	Food Service Management	1,463	-	1,639	3,102	12,360	10,374	7,272	30%
591	CS Sponsor Fee (1.25% of PCFP)	2,330	2,330	2,330	6,990	33,550	33,832	26,842	21%
	SUBTOTAL - Other Services	**4,982**	**25,317**	**35,295**	**65,594**	**470,594**	**468,024**	**402,430**	**14%**
Supplies									
610	General Supplies	400	9,340	9,525	19,265	74,366	80,664	61,399	24%
612	Non-capitalized equipment	-	-	-	-	5,150	684	684	0%
630	Food	-	-	12,105	12,105	170,522	128,703	116,598	9%
641	Textbooks	-	-	3,950	3,950	-	-	(3,950)	
650	Supplies-Information Technology-related - Genera	11,265	-	5,202	16,467	17,059	17,000	533	97%
651	Supplies - Technology - Software	-	-	15,000	15,000	19,776	18,485	3,485	81%
653	Web-based and similar programs	-	30	38	68	4,120	-	(68)	
	SUBTOTAL - Supplies	**11,665**	**9,370**	**45,820**	**66,855**	**290,993**	**245,537**	**178,682**	**27%**
Depreciation Expense									

Southern Nevada Trades High School
Income Statement
As of Sep FY2027

		Actual			YTD	Budget & Forecast			
		Jul	Aug	Sep	Actual YTD	Approved Budget v1	Current Forecast	Current Forecast Remaining	% Current Forecast Spent
790	Depreciation	-	-	-	-	37,834	-	-	
	SUBTOTAL - Depreciation Expense	**-**	**-**	**-**	**-**	**37,834**	**-**	**-**	
Debt Service and Miscellaneous									
810	Dues and Fees	-	-	-	-	1,030	3,502	3,502	0%
832	Interest	2	-	-	2	300	19,937	19,935	0%
832.1	Interest - Short Term	-	-	-	-	30,645	14,812	14,812	0%
890.1	Miscellaneous Expenditures - Prior Year Expense	-	1,060	-	1,060	8,126	8,126	7,066	13%
	SUBTOTAL - Debt Service and Miscellaneous	**2**	**1,060**	**-**	**1,062**	**40,101**	**46,377**	**45,315**	**2%**
Other Items - Expense									
	SUBTOTAL - Other Items - Expense	**-**	**-**	**-**	**-**	**-**	**-**	**-**	
TOTAL EXPENSES		**316,734**	**304,425**	**410,622**	**1,031,780**	**4,290,292**	**4,185,703**	**3,153,923**	**25%**

Southern Nevada Trades High School

Restricted Report

2026-27

	Total Forecast	205 State SPED	211 PCFP ELL funding (NV	212 Risk Funding (NV	214 Transportation Funding	220 Teacher Raises	633 Title I	639 Federal SPED	658 Title III LEP	709 Title II	715 Academic Enrichment	802 NSLP	000-000 Unrestricted
SUMMARY													
Revenue													
Revenue from Local Sources	809,442	-	-	-	-	-	-	-	-	-	-	-	809,442
Intermediate Revenue Sources	-	-	-	-	-	-	-	-	-	-	-	-	-
State Revenue	3,037,966	81,190	105,931	105,459	114,959	69,747	-	-	-	-	-	-	2,560,680
Federal Revenue	268,985	-	-	-	-	-	83,106	25,914	7,558	2,817	7,328	127,998	14,262
Other Financing Sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Items	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	**4,116,393**	**81,190**	**105,931**	**105,459**	**114,959**	**69,747**	**83,106**	**25,914**	**7,558**	**2,817**	**7,328**	**127,998**	**3,384,384**
Expenses													
Personnel Services-Salaries	1,702,451	195,642	57,278	56,727	-	33,836	90,113	-	-	-	-	10,664	1,258,191
Personnel Services-Employee Benefits	852,445	101,723	27,280	27,830	-	15,985	599	-	-	-	-	5,714	673,314
Professional and Tech Services	207,917	3,488	-	-	-	-	-	26,512	-	-	-	-	177,917
Property Services	662,952	-	-	-	-	-	-	-	-	-	-	-	662,952
Other Services	468,024	-	-	-	151,996	-	-	-	-	-	-	10,374	305,654
Supplies	245,537	-	-	-	-	-	-	-	-	-	8,225	128,703	108,609
Depreciation Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service and Miscellaneous	46,377	-	-	-	-	-	-	-	-	-	-	-	46,377
Other Items - Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	**4,185,703**	**300,853**	**84,558**	**84,557**	**151,996**	**49,822**	**90,712**	**26,512**	**-**	**-**	**8,225**	**155,456**	**3,233,013**
Net Income – Government-Wide	**(69,311)**	**(219,663)**	**21,373**	**20,902**	**(37,037)**	**19,925**	**(7,605)**	**(598)**	**7,558**	**2,817**	**(897)**	**(27,458)**	**151,371**
Fund Balance													
Beginning Balance (Unaudited)	(1,098,155)	-	-	-	-	-	-	-	-	-	-	-	(1,098,155)
Audit Adjustment		-	-	-	-	-	-	-	-	-	-	-	-
Beginning Balance (Audited)	(1,098,155)	-	-	-	-	-	-	-	-	-	-	-	(1,098,155)
Net Income – Government-Wide	(69,311)	(219,663)	21,373	20,902	(37,037)	19,925	(7,605)	(598)	7,558	2,817	(897)	(27,458)	151,371
Ending Fund Balance	**(1,167,466)**	**(219,663)**	**21,373**	**20,902**	**(37,037)**	**19,925**	**(7,605)**	**(598)**	**7,558**	**2,817**	**(897)**	**(27,458)**	**(946,784)**

Southern Nevada Trades High School
Monthly Cash Forecast
As of Sep FY2027

		2026-27 Actuals & Forecast													
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Forecast	Nov Forecast	Dec Forecast	Jan Forecast	Feb Forecast	Mar Forecast	Apr Forecast	May Forecast	Jun Forecast	Forecast	Remaining Balance
Beginning Cash		**353,283**	**84,829**	**71,100**	**86,547**	**(28)**	**54,010**	**116,077**	**93,686**	**77,828**	**91,349**	**74,548**	**52,686**		
REVENUE															
Revenue from Local Sources															
														-	-
	Revenue from Local Sources	12,782	58,000	103,502	70,818	150,000	100,000	50,000	81,301	80,042	80,000	75,000	75,000	809,442	(127,004)
State Revenue															
														-	-
3110.201	PCFP - Base Funding	186,400	186,400	186,400	213,390	213,390	213,390	213,390	213,390	213,390	213,390	213,390	213,390	2,560,680	80,970
3200	State Funds & Grants-in-Aid	-	1,717	24,728	14,911	-	38,471	24,410	-	10,723	-	-	-	114,959	-
3254	PCFP - ELL	8,893	18,854	13,874	6,165	6,165	6,165	6,165	6,165	6,165	6,165	6,165	6,165	105,931	8,828
3255	PCFP - FRL	8,854	-	277	8,788	8,788	8,788	8,788	8,788	8,788	8,788	8,788	8,788	105,459	17,234
3270	State SpEd	-	21,544	-	-	-	20,298	-	-	20,298	-	-	20,298	81,190	(1,246)
3280	State Funding - Salary Increases (AB398, etc	-	-	69,598		-	-	-	-	-	-	-	-	69,598	-
	State Revenue	204,147	228,514	294,876	243,254	228,343	287,111	252,753	228,343	259,363	228,343	228,343	248,640	3,037,817	105,786
	Federal Revenue	13,369	8,905	21,216	8,536	19,110	19,110	25,120	25,120	25,120	25,120	25,120	24,567	268,985	28,573
	TOTAL REVENUE	**230,299**	**295,419**	**419,595**	**322,608**	**397,453**	**406,221**	**327,872**	**334,764**	**364,525**	**333,463**	**328,463**	**348,207**	**4,116,243**	**7,355**
EXPENSES															
	Personnel Services-Salaries	118,282	138,581	139,406	145,801	141,298	141,298	146,298	146,298	146,298	146,298	146,298	146,298	1,702,451	-
	Personnel Services-Employee Benefits	60,898	65,541	69,653	73,369	71,486	71,486	73,335	73,335	73,335	73,335	73,335	73,335	852,445	0
	Professional and Tech Services	21,623	29,592	19,786	7,900	14,935	14,935	14,935	14,935	14,935	14,935	14,935	14,935	207,917	9,537
	Property Services	99,281	34,964	100,473	51,225	52,709	53,448	52,709	52,709	53,448	52,709	52,709	52,965	662,952	(46,396)
	Other Services	4,982	25,317	31,788	41,013	41,013	41,013	41,013	41,013	41,013	41,013	41,013	41,013	468,024	36,819
	Supplies	11,665	9,370	38,074	22,138	19,370	19,370	19,370	19,728	19,370	19,370	19,432	19,360	245,537	8,920
	Depreciation Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Debt Service and Miscellaneous	2	1,060	11,443	9,670	2,604	2,604	2,604	2,604	2,604	2,604	2,604	17,416	46,377	(11,443)
	Other Items - Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL EXPENSES	**316,734**	**304,425**	**410,622**	**351,116**	**343,414**	**344,154**	**350,264**	**350,622**	**351,003**	**350,264**	**350,325**	**365,322**	**4,185,703**	**(2,561)**
Operating Cash Inflow (Outflow)		**(86,435)**	**(9,006)**	**8,973**	**(28,508)**	**54,038**	**62,067**	**(22,391)**	**(15,858)**	**13,522**	**(16,801)**	**(21,863)**	**(17,114)**	**(69,460)**	**9,917**
	Accounts Receivable	(177,501)	(11,728)	(44,051)	-	-	-	-	-	-	-	-	-		
	Other Current Assets	46,097	-	-	-	-	-	-	-	-	-	-	-		
	Accounts Payable	(50,381)	(524)	50,525	380	-	-	-	-	-	-	-	-		
	Other Current Liabilities	(1,152)	-	-	-	-	-	-	-	-	-	-	-		
	PERS Liability	917	7,529	-	(8,447)	-	-	-	-	-	-	-	-		
	Other Liabilities	-	-	-	(50,000)	-	-	-	-	-	-	-	-		
Ending Cash		**84,829**	**71,100**	**86,547**	**(28)**	**54,010**	**116,077**	**93,686**	**77,828**	**91,349**	**74,548**	**52,686**	**35,571**		
Days Cash on Hand		7	6	8	(0)	5	10	8	7	8	7	5	3		

Southern Nevada Trades High School
Income Statement
As of Sept. FY2027

		FY27 BUDGET v1	Combined Funds YTD AUG27	General Fund	PCFP Base Funding	Food Service	State SPED	PCFP ELL funding	PCFP At-Risk Funding	Special Transportation Funding	AB398 Teacher Raises	Federal Funds	NSLP
	FUNDS:			**100**	**100**	**100**	**250**	**206**	**208**	**100**	**220**	**280**	**280 or 290**
				000-000	**201**	**202**	**205**	**211**	**212**	**214**	**220**	**633,639,658,709,715**	**802**
REVENUE													
Revenue from Local Sources													
1500	Investment Income	-	10	10									
1900	Other Local Revenue	-	-	-									
1920	Contributions and Donations From Private Sources	809,442	174,281	174,281									
1990	Other Local Revenue-Miscellaneous	-	-										
	SUBTOTAL - Revenue from Local Sources	**809,442**	**174,291**	**174,291**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
State Revenue													
3110.201	PCFP - Base Funding	2,683,972	559,200		559,200								
3200	State Funds & Grants-in-Aid	114,959	26,444							26,444			
3254	PCFP - ELL	105,931	41,621					41,621					
3255	PCFP - FRL	105,459	9,131						9,131				
3270	State SpEd	145,727	21,544				21,544						
3280	AB398	69,747	69,598								69,598		
	SUBTOTAL - State Revenue	**3,225,795**	**727,538**	**-**	**559,200**	**-**	**21,544**	**41,621**	**9,131**	**26,444**	**69,598**	**-**	**-**
Federal Revenue													
4500.633	Title I	83,106	21,330									21,330	
4500.639	IDEA	25,914	2,490									2,490	
4500.658	Title III-LEP	7,558	-										
4500.659	Title III-IMM	7,141	-										
4500.688	McKinney Vento Homeless	7,121	-										
4500.709	Title II	2,817	-										
4500.715	Title IV – Well-Rounded Education	7,328	7,328									7,328	
4500.802	NSLP	162,725	12,342										12,342
	SUBTOTAL - Federal Revenue	**303,710**	**43,490**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**31,148**	**12,342**
TOTAL REVENUE		**4,338,947**	**945,319**	**174,291**	**559,200**	**-**	**21,544**	**41,621**	**9,131**	**26,444**	**69,598**	**31,148**	**12,342**
EXPENSES													
100	**Regular Program (Fund 100)**	**3,603,978**	**967,635**	**-**	**861,168**	**-**	**-**	**-**	**14,178**	**28,158**	**-**	**47,723**	**16,408**
100	Salaries	1,400,661	332,124		294,545	-	-	-	14,178	-	-	20,737	2,664
200	Benefits	700,201	196,093		196,093	-	-	-	-	-	-	-	-
300	Professional Services	181,921	71,000		61,193	-	-	-	-	5,150	-	4,658	-
400	Property Services	671,504	234,718		234,718	-	-	-	-	-	-	-	-
500	Other Services	318,598	62,087		37,440	-	-	-	-	23,008	-	-	1,639
600	Supplies	290,993	59,109		24,675	-	-	-	-	-	-	22,328	12,105
800	Debt Services & Miscellaneous	40,100	12,504		12,504	-	-	-	-	-	-	-	
200	**Sepcial Programs (Fund 250)**	**327,368**	**49,830**	**-**	**-**	**-**	**49,830**	**-**	**-**	**-**	**-**	**-**	**-**
100	Salaries	195,642	49,830	-	-	-	49,830	-	-	-	-	-	-
200	Benefits	101,723	-	-	-	-	-	-	-	-	-	-	-
300	Professional Services	30,003	-	-	-	-	-	-	-	-	-	-	-
400	Property Services		-	-	-	-	-	-	-	-	-	-	-
500	Other Services		-	-	-	-	-	-	-	-	-	-	-
600	Supplies		-	-	-	-	-	-	-	-	-	-	-
800	Debt Services & Miscellaneous		-	-	-	-	-	-	-	-	-	-	-
	ELL & At-Risk Programs (Funds 206 & 208)	**321,111**	**14,316**	**-**	**-**	**-**	**-**	**14,316**	**-**	**-**	**-**	**-**	**-**
100	Salaries	114,005	14,316	-	-	-	-	14,316	-	-	-	-	-
200	Benefits	55,110	-	-	-	-	-	-	-	-	-	-	-
300	Professional Services		-	-	-	-	-	-	-	-	-	-	-
400	Property Services		-	-	-	-	-	-	-	-	-	-	-
500	Other Services	151,996	-	-	-	-	-	-	-	-	-	-	-
600	Supplies		-	-	-	-	-	-	-	-	-	-	-
800	Debt Services & Miscellaneous		-	-	-	-	-	-	-	-	-	-	-
	Transfer OUT		174,285	174,285	-	-	-	-	-	-	-	-	-
	Transfer IN		174,285	-	118,596	-	28,287	-	5,047	1,714	-	16,575	4,066
	Total Expenses	**4,252,457**	**1,031,781**	**-**	**861,168**	**-**	**49,830**	**14,316**	**14,178**	**28,158**	**-**	**47,723**	**16,408**
	Net Income	48,656	(86,462)	6	(183,372)	-	0	27,305	-	(0.00)	69,598.00	-	0
	Beginning Fund Balance (Audit Adjustment)	**353,594**	**353,594**										
	Ending Fund Balance	**402,250**	**267,132**										

ESP
ESP
Bank Reconciliation Detail with Description - A101-NV-4211 Cash i... Nevada 4211 (main)

As of 9/30/2026

ID	Transaction Type	Date	Document Number	Name	Description	Balance
Reconciled						
Cleared Deposits and Other Credits						
	Deposit	9/2/2026	63321		CCDPAYABLE NV TREASURER 27-201S-95301-02 *T32014294	202,923.97
	Deposit	9/15/2026	63466		Deposit	102,500.00
	Deposit	9/15/2026	63465		CCDPAYABLE NV TREASURER AB398 TEACHER RAISES *T32014294	69,597.78
	Deposit	9/17/2026	63468		CCDPAYABLE NV TREASURER AUG26 TITLE IA ALN84010 *T32014294	104.24
	Deposit	9/18/2026	63659		CCDPAYABLE NV TREASURER AUG26 TITLE IA ALN84010 *T32014294	5,936.46
	Deposit	9/23/2026	63660		CCDPAYABLE NV TREASURER AUG26 TITLE IVA ALN84424A *T32014294	7,328.45
	Deposit	9/25/2026	63661		CCDPAYABLE NV TREASURER FY27 NSLP STATE MATCH *T32014294	362.23
	Deposit	9/28/2026	63663		STRIPE TRANSFER ST-N2X6P9Y7F3M9	254.44
	Deposit	9/28/2026	63662		MORGAN STANLEY ACH CREDIT AIDOXT4EM	500.00
	Deposit	9/29/2026	63664		STRIPE TRANSFER ST-M3Y7A0M7J7C2	47.92
	Deposit	9/30/2026	63665		CCDPAYABLE NV TREASURER AUG26 NSLP BRKFT CFDA10.553 *T32014294	11,979.73
	Deposit	9/30/2026	63666		Deposit	9,253.65
Total - Cleared Deposits and Other Credits						**410,788.87**
Cleared Checks and Payments						
	Bill Payment	8/24/2026	16271	66282 Docufeed Teachnologies LLC	Materials & Supplies	(100.00)
	Check	9/3/2026	DB090326	55022 UNITED HEALTH SVCS	DB090326 - UNITED HEALTH SVCS	(18,184.22)
	Bill Payment	9/3/2026	RMP-20260903A	49334 Red Hook Capital Partners IV, LLC	Rental payment due	(46,000.00)
	Check	9/4/2026	DB090426	55004 Philadelphia Insurance Companies	DB090426 - Philadelphia Insurance Companies	(2,693.92)
	Bill Payment	9/4/2026	RMP-20260904E	54845 Scoot Education Inc.	General Education staffing services for Tonisha Wilson.	(284.00)
	Bill Payment	9/4/2026	RMP-20260904A	69653 Classic Door & Trim Inc.	Invoice #596354 for door and lock replacement	(1,908.00)
	Bill Payment	9/4/2026	RMP-20260904B	56386 Focus Plumbing, LLC	Plumbing services: toilet fill valve and faucet replacement	(3,169.00)
	Bill Payment	9/4/2026	RMP-20260904C	64288 4Mativ Technologies inc.	GenEd Mgmt Fee Payment 2 of 12	(1,716.67)
	Bill Payment	9/4/2026	RMP-20260904D	58151 Mailmax Mailing Solutions	Ink Cartridge, iX Series	(303.30)
	Bill Payment	9/4/2026	RMP-20260904F	67715 Cintas Corp	Cleaning, paper, and hygiene supplies	(84.18)
	Bill Payment	9/4/2026	RMP-20260904G	62098 Mariposa Consulting Group, LLC	Enrollment, marketing support, and Meta advertising services.	(4,426.68)
	Check	9/8/2026	DB090826	54342 CAPITAL ONE (2803)(DB)	DB090826 - CAPITAL ONE (2803)(DB)	(13,589.14)
	Check	9/10/2026	DB091026	55025 Brady Industries	DB091026 - Brady Industries	(397.77)
	Check	9/14/2026	DB091426	55606 NV Energy	DB091426- NV Energy	(4,073.58)
	Check	9/14/2026	DB091426-1	55606 NV Energy	DB091426-1- NV Energy	(68.94)
	Bill Payment	9/14/2026	RMP-20260914C	69652 BLPL Cleaning Services LLC	August 2026 Cleaning Services	(2,670.00)
	Bill Payment	9/14/2026	RMP-20260914F	53231 Intellatek Technology at Work	Monthly Contract Rate	(391.00)
	Bill Payment	9/14/2026	RMP-20260914E	60934 National Center for Construction Education and Research (NCCER)	Annual High School Builder Program Renewal Fees	(500.00)
	Bill Payment	9/14/2026	RMP-20260914B	62096 Herrick, Lindsay (Reimb)	Expense reimbursement for Lindsay Herrick	(389.70)
	Bill Payment	9/14/2026	RMP-20260914D	66282 Docufeed Teachnologies LLC	Toner cartridges and drum unit.	(1,189.40)
	Bill Payment	9/14/2026	RMP-20260914A	61937 Alpha Landscapes, LLC	AUGUST Landscape Maintenance	(480.00)
	Bill Payment	9/14/2026	RMP-20260914G	55363 Sierra Air Conditioning & Plumbing	HVAC service call and motor start device replacement.	(732.00)
	Bill Payment	9/14/2026	RMP-20260914H	53231 Intellatek Technology at Work	Purchase and installation of speakers.	(4,906.44)
	Payroll Journal Entry	9/15/2026	PRJE-SNTH0262		Direct Deposit	(61,497.92)
	Payroll Journal Entry	9/15/2026	PRJE-SNTH0262		Federal & State Taxes	(7,669.64)
	Check	9/16/2026	DB091626	66106 So NV Trades Sch State	DB091626 So NV Trades Sch State - PSCP overpayment	(28,521.93)
	Check	9/17/2026	DB091726	55025 Brady Industries	DB091726 - Brady Industries	(620.13)
	Journal	9/18/2026	SNTH1614		SO NV TRADES SCH AUG PERS XXXXXX5239	(50,000.00)
	Bill Payment	9/18/2026	RMP-20260918A	52817 SAVVAS Learning Company LLC	ENVAGA24 CC ALG1 DCW 1YR LIC G8/9 and ENVAGA24 CC GEOM DCW 1YR LIC G9/10	(3,950.00)
	Bill Payment	9/18/2026	RMP-20260918C	69394 Easley, La Toya	Tutoring Services	(130.00)
	Bill Payment	9/18/2026	RMP-20260918D	55007 EverOn, formally ADT Commercial	Services billed under account 70232046.	(191.02)
	Bill Payment	9/18/2026	RMP-20260918E	69927 Las Vegas Training Collective	Deescalation/Physical Control Active Assailant Training	(2,167.50)
	Bill Payment	9/18/2026	RMP-20260918F	67715 Cintas Corp	Uniform and facility supply line items from Cintas.	(200.01)
	Bill Payment	9/18/2026	RMP-20260918B	55363 Sierra Air Conditioning & Plumbing	Commercial service fee charge for HVAC systems	(258.00)
	Check	9/22/2026	DB92226-1	55475 REPUBLIC SERVICES	DB92226-1 - REPUBLIC SERVICES	(99.82)
	Check	9/22/2026	DB092226	55988 LAS VEGAS VALLEY PAYMENT	DB092226- LAS VEGAS VALLEY PAYMENT	(532.23)
	Check	9/23/2026	DB092326	66106 So NV Trades Sch State	DB092326 So NV Trades Sch State	(1,106.02)
	Bill Payment	9/24/2026	RMP-20260924B	69415 Wright Specialty Premium Trust (Policy# 7NA6FF000024103)	Policy Number 7NA6FF000024103 Monthly Ins. Payment	(1,696.60)
	Bill Payment	9/24/2026	RMP-20260924C	69416 Wright Specialty Premium Trust (Policy# 7NA6CP0001729-03)	Policy Number: 7NA6CP0001729-03; Insurance Payments	(5,487.00)
	Bill Payment	9/24/2026	RMP-20260924A	69417 Wright Specialty Premium Trust (Policy# 7NA5CA000178400)	Policy Number 7NA5CA000178400 Monthly Insurance Payment	(119.70)
	Check	9/25/2026	DB092526	54616 COX COMM	DB092526- COX COMM	(1,077.24)
	Payroll Journal Entry	9/30/2026	PRJE-SNTH0264		Direct Deposit	(61,459.13)
	Payroll Journal Entry	9/30/2026	PRJE-SNTH0264		Payroll # 1939 Paylocity Corporation	(403.15)
	Payroll Journal Entry	9/30/2026	PRJE-SNTH0264		Federal & State Taxes	(7,479.73)
	Bill Payment	9/30/2026	RMP-20260930H	56927 United Testing Service, Inc	Health assessment services for August 2026	(720.00)
	Bill Payment	9/30/2026	RMP-20260930D	61509 AmTrust Financial Services, Inc	Workers' Comp. insurance payment	(1,834.00)

	Bill Payment	9/30/2026	RMP-20260930G	54847 Quadient Leasing USA, Inc.	Postage funding statement with postage refill and late fees.	(120.88)
	Bill Payment	9/30/2026	RMP-20260930A	62575 Charter School Association of Nevada	Membership Dues for 2025-26 per-pupil dues	(1,500.00)
	Bill Payment	9/30/2026	RMP-20260930F	69928 Canon Financial Services, Inc.	Canon Financial Services contract 976609-1	(462.81)
	Bill Payment	9/30/2026	RMP-20260930B	53231 Intellatek Technology at Work	Assurance Server Security -..Monitoring - Patching and Local Image Backup - Server	(110.00)
	Bill Payment	9/30/2026	RMP-20260930C	56927 United Testing Service, Inc	Psychological evaluation service for August 2026	(1,770.00)
	Bill Payment	9/30/2026	RMP-20260930E	49334 Red Hook Capital Partners IV, LLC	Rental payment due	(46,000.00)
Total - Cleared Checks and Payments						**(395,442.40)**
Total - Reconciled						**15,346.47**
Last Reconciled Statement Balance - 9/29/2026						66,958.93
Current Reconciled Balance						82,305.40
Reconcile Statement Balance - 9/30/2026						82,305.40
Difference						(0.00)
Unreconciled						0.00
Total as of 9/30/2026						**82,305.40**

Foster Care Policy and Plan

SOUTHERN NEVADA TRADES HIGH SCHOOL

2026 – 2027

SNTHS
SOUTHERN NEVADA
TRADES
HIGH SCHOOL

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1 ABOUT SOUTHERN NEVADA TRADES HIGH SCHOOL (SNTHS)

Southern Nevada Trades High School will provide families in the Las Vegas with a college and career preparatory high school option designed to support their children to graduation.

1.1 SCHOOL MISSION STATEMENT

Southern Nevada Trades High School (SNTHS) promotes excellence in academic and career and technical education, preparing students for post-secondary education and careers in construction related professions.

1.2 SCHOOL VISION STATEMENT

Through innovative career and technical training integrated with aligned academics, community partnerships, and individualized college and career-readiness planning, students' passions for learning are ignited and they are prepared for success in postsecondary education and the workplace.

- Integrated Curriculum: We believe that hands-on career technical education (CTE) – in the classroom, in the workshop, and on the job-site – prepares students with the knowledge and skills for successful futures in construction-related careers. We believe that pairing CTE with aligned academics provides students with the skills necessary to adapt and grow throughout their careers.
- Passion for Life-long Learning: We believe that the unique combination of CTE and aligned academics spark student passion for learning while encouraging other essential life skills such as critical thinking, communication, and teamwork.
- Individualized Planning and Support: We believe that engaging students 1:1 in planning and refining their course of study throughout their high school career prepares graduates for success in their chosen educational and career paths.
- Community Partnerships: We believe that close collaboration with local industry and postsecondary institutions provides students with access to work experiences, industry-recognized credentials, and post-secondary credit that set them up for immediate success upon graduation.
- Career and College Readiness: We believe that an explicit focus on the skills necessary in college and careers provides students with opportunities to receive feedback and develop these skills.

1.3 SCHOOL WEBSITE AND SCHOOL PERFORMANCE PLAN

For additional information about the SNTHS, please refer to the website at https://www.snvtradeshighschool.org/

To view our School's current Performance Plan please visit https://www.snvtradeshighschool.org/_files/ugd/6b9b95_f1baa4aeaae34c1aaa18b4c3451366ca.pdf

2 INTRODUCTION

This manual serves as a reference for SNTHS regarding the topic of Foster Care.

2.1 PURPOSE

The purpose of the Foster Care Policy and Plan is to define procedures and specify program elements ensure equal participation in all education programs for Foster Care students. An effective policy, plan, and program, ensures that all students have been provided with the necessary support and have been given the opportunity meet all requirements for high school graduation.

2.2 Legal Requirements

Nevada's Assembly Bill (AB) 491 of 2017 describes educational legal requirements for students in foster care that are codified in Nevada Revised Statute (NRS) Chapter 388E. Additionally the Every Student Succeeds Act (ESSA) of 2015 (20 U.S.C. § 6311) led to states being required to have procedures for children in foster care to remain in their school of origin.

Programs must be in compliance with NRS Chapter 385 and NRS Chapter 388 and the components that govern public schools, along with NRS chapter 388A which are the provisions that govern charter schools. Nevada's Senate Bill (SB) 147 (2019) resulted in additional provisions for homeless, unaccompanied, and foster care pupils that are codified in NRS388.205, NRS388A.489, and NRS389.320.

The Family Educational Rights and Privacy Act (FERPA) (20 U.S.C. § 1232g; 34 CFR Part 99) is a Federal law that protects the privacy of student education records is also referenced in this manual.

2.3 Board Approval

2.3.1 Board Approval

Each SPCSA school is required to have the Foster Care Policy and Plan approved by their school board.

This manual was approved on: November 9, 2026

2.3.2 Stakeholders

The following stakeholders participated in the review and approval process of this plan:

- Stephanie Kirby, Executive Director
- Candi Wadsworth, Principal
- Brett Willis, Board Chair
- Rebecca Merrihew, Vice Chair & Facilities Chair
- Lisa Jones, Treasurer & Finance Chair
- Kelly Gaines, Secretary & Marketing Chair
- Tina Morgan, Academics Chair
- Amber Hogan, Board Member
- Tina Frias, Board Member
- Dan Wright, Board Member
- Michael C. Van, Board Member
- Charles Landon , Board Member
- Marcy Olivas, Board Member

2.4 Description

This manual contains information regarding:

- Definitions relevant to Foster Care Youth
- Information regarding School of Origin and Best Interests Determination
- Enrollment
- Identification and Tracking of Foster Care Students
- Transportation
- Foster Care Liaison
- Educational Records and Confidentiality

- Full or Partial Credit Requirements
- References
- Links

2.5 Definitions and Acronyms

Throughout this manual you will encounter a variety of terms that are relevant to this process. Additionally, some items may be referred to using acronyms. Please review the following items to familiarize yourself with the terminology and acronyms used throughout this manual.

- Best Interests Determination:
  - When a child enters foster care or changes placement while in foster care, the agency which provides child welfare services to the child shall determine whether it is in the best interests of the child for the child to remain in his or her school of origin. In making this determination, there is a rebuttable presumption that it is in the best interests of the child to remain in his or her school of origin (NRS 388E.105)
- Every Student Succeeds Act (ESSA):
  - is the federal K-12 education law of the United States. ESSA was signed into law in 2015 and replaced the previous education law called "No Child Left Behind." It is a reauthorization of the Elementary and Secondary Education Act (ESEA) of 1965.
- Family Educational Rights and Privacy Act (FERPA):
  - The Family Educational Rights and Privacy Act (FERPA) (20 U.S.C. § 1232g; 34 CFR Part 99) is a Federal law that protects the privacy of student education records. The law applies to all schools that receive funds under an applicable program of the U.S. Department of Education. Additional information about FERPA may be reviewed at https://www2.ed.gov/policy/gen/guid/fpco/ferpa/index.html.
- Foster Care:
  - Based on NAC 432B.017, the term "foster care" means any out-of-home placement of a child. The term includes:
    1. The placement of a child into:
       (a) A family foster home, as that term is defined in NRS 424.013;
       (b) A group foster home, as that term is defined in NRS 424.015; or
       (c) Any other similar institution having the appropriate qualifications and facilities to provide the necessary and desirable degree and type of care to the child.
    2. The placement of a child with a relative other than the relative who had a legal responsibility for providing a home for the child before the child was placed into the custody of the agency which provides child welfare services.
    3. An independent living arrangement approved by the agency which provides child welfare services in accordance with NAC 432B.410, made by the agency which provides child welfare services for a child in the custody of the agency which provides child welfare services pursuant to NRS 127.050 or 432B.550, or for whom the agency which provides child welfare services is responsible pursuant to NRS 432B.360. (Added to NAC by Div. of Child & Fam. Services by R221 97, eff. 6 5 98; A by R045 02, 7 23 2002)
- Infinite Campus (IC):
  - Infinite Campus is the Student Information System (SIS) used by all public schools in Nevada.
- Nevada Department of Education (NDE):
  - The Nevada Department of Education or NDOE, autonomous of the governor and the Nevada State Legislature, administers primary and secondary public education in the state of Nevada.
- Nevada Revised Statute (NRS):
  - The Nevada Revised Statutes are all the current codified laws of the State of Nevada. Nevada law consists of the Constitution of Nevada and Nevada Revised Statutes.
- Participating school:
  - A charter school that is sponsored by the State Public Charter School Authority.

- School of Origin:
    - The public school in which a child was enrolled at the time that the child was placed in foster care or the school in which a child who is in foster care is enrolled at the time of the most recent change in the placement of the child.
- State Public Charter School Authority (SPCSA):
    - The State Public Charter School Authority (SPCSA) authorizes public charter schools across Nevada and is responsible for the oversight and monitoring of those schools to ensure positive academic outcomes for students and strong stewardship of public dollars.
- US Department of Education (USED):
    - The U.S. Department of Education is the agency of the federal government that establishes policy for, administers, and coordinates most federal assistance to education.

3 School of Origin and Best Interests Determination

The school of origin is the public school in which a child was enrolled at the time that the child was placed in foster care or the school in which a child who is in foster care is enrolled at the time of the most recent change in the placement of the child.

When a child enters foster care or is moved to a new foster home, a best interests determination is conducted to determine if the student should remain in the school of origin or enroll in a different public school. The best interests determination should occur in conjunction with the relevant schools (school of origin and potential new school), the SPCSA foster care liaison, and the local family services agency to determine the appropriate placement.

Per NRS 388E.105 (2):

In determining whether it is in the best interests of a child in foster care to remain in his or her school of origin, the agency which provides child welfare services, in consultation with the local education agency and the educational decision maker appointed for the child pursuant to NRS 432B.462, must consider, without limitation:

(a) The wishes of the child;
(b) The educational success, stability and achievement of the child;
(c) Any individualized education program or academic plan developed for the child;
(d) Whether the child has been identified as an English learner;
(e) The health and safety of the child;
(f) The availability of necessary services for the child at the school of origin;
(g) Whether the child has a sibling enrolled in the school of origin; and
(h) A plan for the continued education of the child, developed pursuant to NRS 432B.60847, if the child is admitted to a psychiatric hospital or facility which provides residential treatment for mental illness.

The costs of transporting the child to the school of origin must not be considered when determining whether it is in the best interests of the child to remain at his or her school of origin.

Once the best interests determination has been conducted, if a dispute arises regarding the placement, the local family services agency will make the final decision regarding the child's school which will be subject to court approval if any party objects.

Additionally, upon exit from foster care, the child may remain in the school of origin until the child enters a grade level that is no longer served by the school, or reaches an age where they are no longer eligible to attend the level of school.

4 ENROLLMENT

4.1 IMMEDIATE ENROLLMENT

In accordance with subsection 2 of NRS 388A.453, when it is determined that it is in the best interests of the child to change schools, immediate enrollment means the school's legal requirement to immediately enroll the child into the new school regardless if the new school has received all the child's educational records; school transfer records, immunization records or any other unmet educational or academic requirements. Enrollment for a child in foster care cannot be denied or delayed. The enrolling school shall immediately contact the school of origin to obtain relevant academic and other records and those records will be promptly transferred.

4.2 RECORDING FOSTER CARE STATUS IN INFINITE CAMPUS

Foster Care status will be recorded in Infinite Campus by the Registrar.

Foster Care students must be correctly entered in Infinite Campus for a variety of purposes including grant eligibility and desktop monitoring. SPCSA must be able to accurately obtain data regarding the numbers of Foster Care students for reporting to NDE via Infinite Campus. Please use the instructions below to accurately identify Foster Care students in Infinite Campus.

1. In the Campus Tools menu on the "Index" tab, choose "Student Information" then click "Program Participation", then choose "Foster Care" from the index that appears.
2. Locate the student using the search tab.
3. Once you have pressed "Go" to locate the student, press "New" to enter the information for the Foster Care student. You must enter:
   - Placement type
   - "Start Date"
   - "End Date" should be entered if available from the department of family services if the expected end date is known. If the student exits foster care status during the school year, you should update the end date when notified.
   - Enter the social worker name.
   - Enter the school name for the "Owner".
4. Return to the "Index" tab and select "General". It will display the student "Summary" tab. Click the "Flags" tab.
5. On the "Flags" tab, press the "New" button to add the Foster Care flag for the student. You should enter a "Start Date" and "End Date".

5 IDENTIFICATION AND TRACKING OF FOSTER STUDENTS

5.1 IDENTIFICATION

Guardians will indicate if a student is a foster child on enrollment paperwork. Registrar is responsible for ensuring students is identified in infinite campus, and proper paperwork is provided by guardian. Registrar will then notify administration and add student to foster student list.

5.2 TRACKING OF FOSTER CARE STUDENTS

Students will be tracked internally on a shared spreadsheet. Registrar will run monthly adhoc reports in infinite campus to verify that spreadsheet is up to date. Grade updates are provided to foster agency 4 times a year.

5.3 DATA VALIDATION

Data will be tracked infinite campus, registrar will be responsible for preparing, submitting and validating reports for NDE. Administration will oversee the process and perform regular internal checks.

6 TRANSPORTATION

Transportation procedures are determined according to current the Memorandum of Understanding (MOU)/Interlocal agreements with the local family services agencies in the state of Nevada.

In addition to ESSA and Fostering Connections, NRS Chapters 388 and 388E provides guidance on addressing school transportation in the rural school districts. The SPCSA, each Participating School and the local family service agency will regularly monitor compliance with ESSA, the Fostering Connections Act, state law and this Memorandum of Understanding.

7 FOSTER CARE LIAISON

Every school is required to have a Foster Care Liaison. It is the job of the Liaison to ensure that foster care students have the same opportunities as all other students, which includes ensuring that foster care students are able to attend school, arranging for transportation in a timely manner, keeping the school staff informed of the rights of foster care students, communicating with the parents/guardians of foster children and youth, and communicating with the local family services agency.

The foster care liaison may communicate and provide information through a variety of methods including but not limited to:

- Email.
- Phone.
- Professional Development for school staff.
- Informational materials such as flyers and posters regarding the rights of foster care students.
- Distribution of internet-based resources regarding foster care matters.

The foster care liaison at our school is:

Dawn Marsh
702-706-1753
Dawn.marsh@snvtradeshighschool.org

8 EDUCATIONAL RECORDS AND CONFIDENTIALITY

The policies for sharing educational records and confidentiality for students in foster care determined according to current the Memorandum of Understanding (MOU)/Interlocal agreements with the local family services agencies in the state of Nevada.

In January 2013, Family Educational Rights and Privacy Act (FERPA) was amended in the U.S. Department of Education through the enactment of the Federal Uninterrupted Scholars Act (USA). The USA made key revisions to FERPA that permits educational agencies to disclose a student's education records, without parental consent, to a caseworker or other representatives of child welfare agencies.

8.1 Local Family Service Agency Request of Education Records:

The local family service agency caseworker requesting the records will provide a badge identifying the caseworker as a local family service agency employee and proof of custody of the student with the one of the following:

- A written notification on the local family service agency letterhead indicating that the agency has legal custody or is otherwise legally responsible for the care and protection of the child or
- A court order.

8.2 Local Family Service Agency Use of Educational Records:

The manner in which the local family service agency may use a child's education records, including, without limitation, electronic education records maintained by the school and/or Participating School:

- To ensure the child's education needs are met.
- Effectively implement a child's case plan.
- Maintain the child's educational stability.
- Provide services to address a student's educational needs.
- Monitor a child's educational outcomes and promote success.

8.3 Student Confidentiality

Consistent with the MOU/Interlocal and with state and federal law, the SPCSA, each Participating School and the local family service agency shall protect confidential information from re-disclosure unless specifically authorized by state or federal law. The SPCSA, each Participating School and the local family service agency shall report any unauthorized releases of exchanged data to the other party and cooperate in taking appropriate corrective action.

The local family service agency, the SPCSA and each Participating School acknowledge that each entity has a legal obligation to maintain the confidentiality and privacy of student records and information identifying a student or child being in foster care. Parties agree to maintain compliance with the Uninterrupted Scholars Act, FERPA and with any other federal and state laws protecting the rights of children who are in the protective custody of a child welfare agency. the local family service agency, the SPCSA and each Participating School agree to safeguard all such information.

8.4 Designation of the local family service agency as School Official

In accordance with the Family Education Rights and Privacy Act (FERPA) (20 U.S.C. §1232g and 34 C.F.R Part 99), the Participating School shall designate the local family service agency as a School Official.

9 Full or Partial Credit Requirements

Nevada's Senate Bill (SB) 147 (2019) resulted in additional provisions for homeless, unaccompanied, and foster care pupils that are codified in Nevada Revised Statute (NRS) 388.205, NRS388A.489, and NRS389.320.

Per this legislation, schools may not deny homeless students or unaccompanied youth credit for a course due to attendance. Regardless of the number of hours of classroom instruction, students should still receive credit for the coursework that has been satisfactorily completed. Evidence that may be considered in determining how much credit should be awarded for the coursework may include:

(a) Demonstration of competency by a pupil;
(b) Performance by a pupil on an examination;
(c) Successful completion of a program of independent study, or any part of such a program, by the pupil;

(d) Full or partial credit for coursework completed by a pupil at an accredited public or private school located within or outside of this State that is sought to be transferred;
(e) Full or partial credit for coursework completed by a pupil at a summer school conducted by an accredited public or private school or institution of higher learning located within or outside of this State that is sought to be transferred;
(f) Completion by a pupil of a correspondence or distance education course provided by a high school which is nationally accredited or by an entity which appears on the list published by the Department pursuant to NRS 388.834;
(g) Completion of an apprenticeship program by a pupil;
(h) Completion of a program by a pupil at a trade or vocational school which is accredited;
(i) Work experience of a pupil;
(j) Community service performed by a pupil; and
(k) Any other evidence or method which is determined to be appropriate by the board of trustees of a school district or sponsor of a charter school, as applicable, and approved by the Department.

Additionally, A pupil who receives partial credit for coursework or a course of study pursuant to subsection 1 or 2 must be allowed to appropriately combine the partial credit, including, without limitation, for the purposes of the total number of credits required for graduation from high school or the minimum number of units of credit required in a core academic subject pursuant to NRS 389.018.

10 References

Additional reference materials have all been linked in within the text of this manual, and will be listed in "Appendix A: Links" of this manual.

11 Appendix A: Links

A variety of links have been provided throughout this manual and are listed below in the order that they appear in this manual:

- AB491 of 2017:
  - https://www.leg.state.nv.us/Session/79th2017/Bills/AB/AB491.pdf
- NRS Chapter388E:
  - https://www.leg.state.nv.us/nrs/NRS-388E.html
- ESSA:
  - https://www.law.cornell.edu/uscode/text/20/6311
- NRS Chapter 385:
  - https://www.leg.state.nv.us/nrs/nrs-385.html
- NRS Chapter 388:
  - https://www.leg.state.nv.us/nrs/nrs-388.html
- NRS Chapter 388A:
  - https://www.leg.state.nv.us/nrs/NRS-388A.html
- NRS Chapter 388E:
  - https://www.leg.state.nv.us/nrs/NRS-388E.html
- SB147 of 2019:
  - https://www.leg.state.nv.us/Session/80th2019/Bills/SB/SB147_EN.pdf
- FERPA:

    - 20 U.S.C. § 1232g: https://www.law.cornell.edu/uscode/text/20/1232g
    - 34 CFR Part 99: https://www.ecfr.gov/current/title-34/subtitle-A/part-99?toc=1
- NRS Chapter 388E:
    - https://www.leg.state.nv.us/nrs/NRS-388E.html
- General information about FERPA:
    - https://www2.ed.gov/policy/gen/guid/fpco/ferpa/index.html
- NAC 432B.017
    - https://www.leg.state.nv.us/nac/NAC-432B.html#NAC432BSec017

McKinney-Vento/Homeless Policy and Plan

SOUTHERN NEVADA TRADES HIGH SCHOOL

2026 – 2026

SNTHS
SOUTHERN NEVADA
TRADES
HIGH SCHOOL

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1 About SOUTHERN Nevada trades High School (SNTHS)

Southern Nevada Trades High School will provide families in the Las Vegas with a college and career preparatory high school option designed to support their children to graduation.

1.1 School Mission Statement

Southern Nevada Trades High School (SNTHS) promotes excellence in academic and career and technical education, preparing students for post-secondary education and careers in construction related professions.

1.2 School Vision Statement

Through innovative career and technical training integrated with aligned academics, community partnerships, and individualized college and career-readiness planning, students' passions for learning are ignited and they are prepared for success in postsecondary education and the workplace.

- Integrated Curriculum: We believe that hands-on career technical education (CTE) – in the classroom, in the workshop, and on the job-site – prepares students with the knowledge and skills for successful futures in construction-related careers. We believe that pairing CTE with aligned academics provides students with the skills necessary to adapt and grow throughout their careers.
- Passion for Life-long Learning: We believe that the unique combination of CTE and aligned academics spark student passion for learning while encouraging other essential life skills such as critical thinking, communication, and teamwork.
- Individualized Planning and Support: We believe that engaging students 1:1 in planning and refining their course of study throughout their high school career prepares graduates for success in their chosen educational and career paths.
- Community Partnerships: We believe that close collaboration with local industry and postsecondary institutions provides students with access to work experiences, industry-recognized credentials, and post-secondary credit that set them up for immediate success upon graduation.
- Career and College Readiness: We believe that an explicit focus on the skills necessary in college and careers provides students with opportunities to receive feedback and develop these skills.

1.3 School Website and School Performance Plan

For additional information about the SNTHS, please refer to the website at https://www.snvtradeshighschool.org/

To view our School's current Performance Plan please visit https://www.snvtradeshighschool.org/_files/ugd/6b9b95_f1baa4aeaae34c1aaa18b4c3451366ca.pdf

2 Introduction

This manual serves as a reference for SNTHS regarding the topic of McKinney-Vento.

2.1 Purpose

The purpose of the McKinney-Vento Policy and Plan is to define procedures and specify program elements ensure equal participation in all education programs for homeless youth. An effective policy, plan, and program, ensures that all students have been provided with the necessary support and have been given the opportunity meet all requirements for high school graduation.

2.2 Legal Requirements

Subtitle VI-B of The McKinney-Vento Homeless Assistance Act authorizes the federal Education for Homeless Children and Youth (EHCY) Program and is the primary piece of federal legislation related to the education of children and youth experiencing homelessness. It was reauthorized in December 2015 by Title IX, Part A, of Every Student Succeeds Act (ESSA).

Programs must be in compliance with Nevada Revised Statute (NRS) Chapter 385 and NRS Chapter 388 and the components that govern public schools. Additionally, Nevada's Senate Bill (SB) 147 (2019) resulted in additional provisions for homeless, unaccompanied, and foster care pupils that are codified in NRS388.205, NRS388A.489, and NRS389.320.

2.3 Board Approval

2.3.1 Board Approval

Each SPCSA school is required to have the McKinney-Vento/Homeless Policy and Plan approved by their school board.

This manual was approved on: November 9, 2026

2.3.2 Stakeholders

The following stakeholders participated in the review and approval process of this plan:

- Stephanie Kirby, Executive Director
- Candi Wadsworth, Principal
- Brett Willis, Board Chair
- Rebecca Merrihew, Vice Chair & Facilities Chair
- Lisa Jones, Treasurer & Finance Chair
- Kelly Gaines, Secretary & Marketing Chair
- Tina Morgan, Academics Chair
- Amber Hogan, Board Member
- Tina Frias, Board Member
- Dan Wright, Board Member
- Michael C. Van, Board Member
- Charles Landon , Board Member
- Marcy Olivas, Board Member

2.4 Description

This manual contains information regarding:

- Definitions relevant to McKinney-Vento and homeless youth
- The rights of children and homeless youth.
- Dissemination of information regarding educational rights for homeless youth.
- Identification of homeless youth.
- School selection.
- Transportation.
- Disputes.
- Services provided.
- Free meals.
- Training.

- Coordination.
- Preschool.
- Full or partial credit requirements.

2.5 Definitions and Acronyms

Throughout this manual you will encounter a variety of terms that are relevant to this process. Additionally, some items may be referred to using acronyms. Please review the following items to familiarize yourself with the terminology and acronyms used throughout this manual.

- Child find:
  - In general All children with disabilities residing in the State, including children with disabilities who are homeless children or are wards of the State and children with disabilities attending private schools, regardless of the severity of their disabilities, and who are in need of special education and related services, are identified, located, and evaluated and a practical method is developed and implemented to determine which children with disabilities are currently receiving needed special education and related services.
- Every Student Succeeds Act (ESSA):
  - is the federal K-12 education law of the United States. ESSA was signed into law in 2015 and replaced the previous education law called "No Child Left Behind." It is a reauthorization of the Elementary and Secondary Education Act (ESEA) of 1965.
- Homeless children and youths:
  - Subtitle VII-B of the McKinney-Vento Homeless Assistance Act (per Title IX, Part A of the Elementary and Secondary Education Act, as amended by the Every Student Succeeds Act) defines homeless as follows:
  - The term "homeless children and youths"--
    - (A) means individuals who lack a fixed, regular, and adequate nighttime residence (within the meaning of section 103(a)(1)); and
    - (B) includes--
      - (i) children and youths who are sharing the housing of other persons due to loss of housing, economic hardship, or a similar reason; are living in motels, hotels, trailer parks, or camping grounds due to the lack of alternative adequate accommodations; are living in emergency or transitional shelters; or are abandoned in hospitals;*
      - (ii) children and youths who have a primary nighttime residence that is a public or private place not designed for or ordinarily used as a regular sleeping accommodation for human beings (within the meaning of section 103(a)(2)(C));
      - (iii) children and youths who are living in cars, parks, public spaces, abandoned buildings, substandard housing, bus or train stations, or similar settings; and
      - (iv) migratory children (as such term is defined in section 1309 of the Elementary and Secondary Education Act of 1965) who qualify as homeless for the purposes of this subtitle because the children are living in circumstances described in clauses (i) through (iii).
  - *Per Title IX, Part A of the Every Student Succeeds Act, "awaiting foster care placement" was removed from the definition of homeless on December 10, 2016; the only exception to his removal is that "covered states" have until December 10, 2017 to remove "awaiting foster care placement" from their definition of homeless.
- Infinite Campus (IC):
  - Infinite Campus is the Student Information System (SIS) used by all public schools in Nevada.
- McKinney – Vento:
  - The McKinney–Vento Homeless Assistance Act of 1987 is a United States federal law that provides federal money for homeless shelter programs. It was the first significant federal legislative response to homelessness and was passed by the 100th United States Congress and signed into law by President Ronald Reagan on July 22, 1987. The act has been reauthorized several times over the years, and now

includes educational components. To read more about the McKinney-Vento Homeless Assistance Act, please view the materials from the National Center for Homeless Education (NCHE) at https://nche.ed.gov/legislation/mckinney-vento/.

- National Center for Homeless Youth (NCHE):
  - NCHE operates the U.S. Department of Education's technical assistance and information center for the federal Education for Homeless Children and Youth (EHCY) Program.
- Nevada Department of Education (NDE):
  - The Nevada Department of Education or NDOE, autonomous of the governor and the Nevada State Legislature, administers primary and secondary public education in the state of Nevada.
- Nevada Revised Statute (NRS):
  - The Nevada Revised Statutes are all the current codified laws of the State of Nevada. Nevada law consists of the Constitution of Nevada and Nevada Revised Statutes.
- School of Origin:
  - (i) IN GENERAL.-The term school of origin means the school that a child or youth attended when permanently housed or the school in which the child or youth was last enrolled, including a preschool. (ii) RECEIVING SCHOOL.-When the child or youth completes the final grade level served by the school of origin, as described in clause (i), the term 'school of origin' shall include the designated receiving school at the next grade level for all feeder schools.
- State Public Charter School Authority (SPCSA):
  - The State Public Charter School Authority (SPCSA) authorizes public charter schools across Nevada and is responsible for the oversight and monitoring of those schools to ensure positive academic outcomes for students and strong stewardship of public dollars.
- Unaccompanied Youth:
  - The McKinney-Vento Act defines unaccompanied youth as “a homeless child or youth not in the physical custody of a parent or guardian” [42 USC § 11434a(6)]. Taking a closer look at the definition, two conditions must be present for a child or youth to be considered an unaccompanied youth under the McKinney-Vento Act:
    - (A) 1. The child’s or youth’s living arrangement meets the Act’s definition of homeless, and
    - (B) 2. The child or youth is not in the physical custody of a parent or guardian.
  - To read more about unaccompanied youth, please view the materials from the National Center for Homeless Education at https://nche.ed.gov/wp-content/uploads/2018/10/youth.pdf
- US Department of Education (USED):
  - The U.S. Department of Education is the agency of the federal government that establishes policy for, administers, and coordinates most federal assistance to education.

3 RIGHTS OF HOMELESS CHILDREN AND YOUTH

According to the NCHE whitepaper titled The Educational Rights of Children and Youth Experiencing Homelessness, in order to remove educational barriers for homeless children and youths, the McKinney-Vento Act mandates:

- immediate school enrollment and full participation in all school activities for eligible children, even when records normally required for enrollment are not available [42 U.S.C. § 11432(g)(3)(C)];
- the right of children and youths experiencing homelessness, including young homeless children attending public preschools, to remain in their school of origin (the school the student attended when permanently housed or the school in which the student was last enrolled), when in the child’s or youth’s best interest to do so [42 U.S.C. § 11432(g)(3)(A), 42 U.S.C. § 11432(g)(3)(B) and 42 U.S.C. § 11432(g)(3)(I) (i)];
- transportation to and from the school of origin at the request of the parent or guardian (or in the case of an unaccompanied youth, the local liaison)[42 U.S.C. § 11432(g)(1)(J)(iii)];

- provision of services comparable to services offered to other students in the school, including Title I services or similar State or local programs, educational programs for children with disabilities, and educational programs for English learners; career and technical education; programs for gifted and talented students; and school nutrition programs [42 U.S.C. § 11432(g) (4)];
- that homeless students have access to and receive educational services for which they are eligible, including services through Head Start programs, early intervention services under part C of the Individuals with Disabilities Education Act, and other preschool programs administered by the local educational agency [42 U.S.C. § 11432(g) (6)(iii)];
- removal of barriers to accessing academic and extracurricular activities, including magnet school, summer school, career and technical education, advanced placement, online learning, and charter school programs for homeless students who meet relevant eligibility criteria [42 U.S.C. § 11432(g)(1)(F)(iii)];
- rights and protections specifically for unaccompanied youth (youth who are not in the physical custody of a parent or guardian) who are experiencing homelessness, including allowing them to be immediately enrolled without proof of guardianship [42 U.S.C. § 11432(g)(1)(H) (iv)];
- the right of parents, guardians, or unaccompanied youth to dispute an eligibility, school selection, or enrollment decision, and for a child or youth to be admitted to the school in which enrollment is sought, pending the resolution of the dispute [42 U.S.C. § 11432(g) (3)(E)]; and
- the appointment of a local homeless liaison in every school district or local education agency (LEA) to ensure that homeless children and youth are enrolled in and have a full and equal opportunity to succeed in school [42 U.S.C. § 11432(g)(1)(J)(ii) and2 U.S.C. § 11432(g)(6) (A)].

4 Dissemination of Educational Rights Information

The McKinney-Vento/Homeless Policy and Plan should be posted to the SNTHS website for the school community to view. In addition, the school will have written materials in English and other languages spoken at the school that advise the school community of the rights of homeless youth. Written materials include but are not limited to:

- Posters and Flyers
  - Educational Rights Poster (Youth) from NCHE:
    - English
    - Spanish
  - Educational Rights Poster (Parent) from NCHE:
    - English
    - Spanish
  - Higher Education Poster from NCHE
    - English
    - Spanish
  - Support for Students Whose Families Have Lost Their Homes to Foreclosure poster from NCHE:
    - English
- Brochures
  - NCHE Brochure:
    - English
    - Spanish
  - Support for Students Whose Families Have Lost Their Homes to Foreclosure brochure from NCHE:
    - English
    - Spanish
- Booklets

    - Parent booklet from NCHE:
        - English
        - Spanish
- Email communication to the school community
- Information posted on the school website

The school will retain copies of all distributed materials as evidence for monitoring conducted by SPCSA and NDE, including materials that are printed from other sources such as NCHE.

5 IDENTIFICATION

To determine a student's McKinney-Vento eligibility, schools must determine whether a student's living arrangement meets the McKinney-Vento definition of homeless. In general, parents/guardians or unaccompanied youth should complete a Student Housing Questionnaire (SHQ) which may be electronic or a paper form.

5.1 SELF-IDENTIFICATION

5.1.1 Online Registration

Upon registration, students may be identified as homeless through the online registration process in Infinite Campus which asks a questionnaire regarding housing status. Once identified as homeless, the student records should be updated appropriately in Infinite Campus to document the status of the student as homeless.

5.1.2 Other Identification Methods

Students may experience homelessness at any time throughout the school year. While a student may not necessarily be homeless at the time of online registration, they may become homeless at another point during the school year. Or, during registration the parent/guardian/unaccompanied youth may have not selected the option during online registration.

If a parent/guardian/student notifies the school at any time that the student is potentially experiencing homelessness, students should complete a Student Housing Questionnaire to determine eligibility. Once determined eligible per the McKinney-Vento definition of homeless, the student records should be updated appropriately in Infinite Campus to document the status of the student as homeless.

5.2 STAFF IDENTIFICATION

School staff may also be particularly helpful in identifying homeless students. This can be via trusting relationships with a staff member, symptoms of homelessness noticed, by reviewing enrollment documents, and reviewing attendance records. If any school staff member has reason to believe that a student may be experiencing homelessness, they should reach out to the school McKinney-Vento Liaison so that the McKinney-Vento Liaison may reach out to the parent/guardian/unaccompanied youth to complete a Student Housing Questionnaire to determine eligibility. Once determined eligible per the McKinney-Vento definition of homeless, the student records should be updated appropriately in Infinite Campus to document the status of the student as homeless.

5.3 RECORDING HOMELESS STATUS IN INFINITE CAMPUS

Homeless status will be recorded in Infinite Campus by the Registrar.

Homeless students must be correctly entered in Infinite Campus for a variety of purposes including grant eligibility and desktop monitoring. SPCSA must be able to accurately obtain data regarding the numbers of homeless students for

reporting to NDE via Infinite Campus. Please use the instructions below to accurately identify homeless students in Infinite Campus.

1. In the Campus Tools menu on the "Index" tab, choose "Student Information" then click "Program Participation", then choose "Homeless" from the index that appears.
2. Locate the student using the search tab.
3. Once you have pressed "Go" on the screen shown, press "New" to enter the information for the homeless student. You must enter:
   - "Primary Night Time Residence"
   - "Start Date"
   - "End Date" should be entered as 07/31/YYYY where the year is the end of the current school year, as the status should continue through summer school, but end prior to the start of the new school year. If the student exits homeless status prior to the end of the school year, you may update the end date when notified.
   - If the student is an "Unaccompanied Youth" the option should be selected.
   - Be sure to save once you have entered the information.
4. Return to the "Index" tab and select "General". It will display the student "Summary" tab. Click the "Flags" tab.
5. On the "Flags" tab, press the "New" button to add the Homeless Flag for the student. You should enter a "Start Date" and "End Date".

6 School Selection

All public schools including charter schools must accept homeless students. Per page 17 of the Homeless Tool Kit for School Staff provided by NDE:

6.1 Immediate Enrollment

A school must **immediately** enroll a homeless student, even if the student does not have documents normally required for enrollment, such as academic and medical/immunization records or proof of residency. Once enrolled, the Homeless Education Liaison of the school must help the parent/guardian/unaccompanied youth obtain the necessary records and/or immunizations, and work with the parent/guardian/unaccompanied youth to determine appropriate placement in classes if records are not immediately available.

6.2 The Right to Choose What School to Attend

Students have the right to continue attending their "school of origin". The "school of origin" is the school where the child or youth was last enrolled or the school the child or youth was attending when they became homeless. The school district shall keep a student in the "school of origin" unless it goes against the wishes of the parent. The student also has the option of enrolling in school where he is currently living.

If the school district sends a student to a school other than the school of origin or a school requested by the parent, the district must provide the parent with a written explanation of the decision, which includes the right to appeal the decision to the NDE Homeless Liaison.

If a student obtains permanent housing during the school year, the student has the right to stay in their current school until the end of the school year.

All placement decisions must be made based on what is in the best interest of the student.

7 TRANSPORTATION

The transportation process in Nevada is specified by NDE on page 18 of the Homeless Tool Kit for School Staff. Charter schools are public schools which must follow the same processes. The following transportation process should be followed by all charter schools:

The parent or guardian (or, in the case of an unaccompanied youth, the school homeless liaison) of a homeless student may request that transportation be provided to and from school.

If the student is still in the same district as the school of origin, the school district must provide transportation.

If the student is not living within the district of the school of origin, the district of origin and the district where the student is living must determine how to share transportation costs and responsibility.

If the districts cannot come to an agreement, then the responsibility and costs must be shared equally. In general, transportation time should be limited to one hour or less in each direction.

Please note, the transportation provisions of McKinney-Vento only apply to students who are currently homeless. If a student obtains permanent housing and continues to attend his/her school of origin until the end of the school year, the continued provision of transportation is at the discretion of the district of origin.

Remember: The school district must make decisions based on the best interests of the student.

8 DISPUTES

The dispute resolution process in Nevada is specified by NDE on page 19 of the Homeless Tool Kit for School Staff. Charter schools are public schools which must follow the same processes. The following dispute resolution process should be followed by charter schools:

If a charter school challenges the right of a homeless student to attend the school, the charter school must continue to provide transportation and other services to the student until the dispute is resolved.

The dispute resolution process begins when the charter school challenges the student's enrollment/continued enrollment in school. The same day the charter school challenges the enrollment of the student, the district must notify the Homeless Liaison and the parent/guardian or unaccompanied youth in writing. This notice must include the right of the parent/guardian or unaccompanied youth to appeal the decision. The charter school must also notify the NDE Homeless Liaison/Coordinator the same day and provide them with copies of all notices provided to the parent/guardian or unaccompanied youth.

The NDE Liaison must then provide the parent/youth with a clear, easy-to-understand, written explanation of dispute resolution process and include the contact information for the NDE Homeless Liaison.

The school district then has two working days to determine whether it will continue to challenge the right of the student to be enrolled in school. During this time, NDE may provide technical assistance to the school on the requirements of McKinney-Vento.

The final decision by the charter school must be made in writing by the Superintendent (or Executive Director, or equivalent at the charter school) and must state all factual reasons and the legal basis for the decision. If the final decision of the charter school is adverse to the student, the charter school must provide the NDE homeless liaison (NDE

then notifies the parent) with a copy of the Rights of Homeless Students under the McKinney-Vento Act the written decision that same day. The parent/youth then has the right to appeal the decision to NDE.

Once NDE has received the appeal, the NDE Homeless Liaison has two working days to make a decision. The decision made by NDE Homeless Liaison is final.

9 SERVICES

Homeless students have the same rights as all other students to participate in special education programs, after school programs, and any other programs available at the school.

9.1 HOMELESS EDUCATION LIAISON

Every school is required to have a Homeless Education Liaison (often referred to as the McKinney-Vento Liaison). It is the job of the Liaison to ensure that homeless students have the same opportunities as all other students, which includes ensuring that homeless students are able to attend school, arranging for transportation in a timely manner, keeping the school staff informed of the rights of homeless students and providing appropriate referrals to service providers.

The homeless liaison at our school is:

Dawn Marsh
702-224-2771 ext. 1127
Dawn.marsh@snvtradeshighschool.org

9.2 SPECIAL EDUCATION

Homeless students who qualify for special education services must be provided appropriate services based on the information that is available to the school. A school may not delay providing such services based on the non-receipt of school records. Homeless children are also included under child find requirements in the Individuals with Disabilities Education Act 20 U.S.C. 1412(a)(3).

9.3 AFTER SCHOOL PROGRAMS

We do not currently have after school programs. But we will work with the Boys and Girls Club of Southern Nevada and other similar agencies to ensure our students have access to after school activities.

10 FREE MEALS

Homeless students have the same rights as all other students to participate in school nutrition programs. The process for identifying eligibility for free or reduced price meals in Nevada is specified by NDE on page 18 of the Homeless Tool Kit for School Staff. Charter schools are public schools which must follow the same processes. The following processes for determining free meal eligibility should be followed by all charter schools:

In order to determine the eligibility for free or reduced price meals, school officials must accept documentation that the student is homeless from the local Homeless Education Liaison or the director of the homeless shelter where the student resides. If a student is temporarily residing with another household, the household size and income of the host family are not taken into consideration when determining the free meal eligibility for the homeless student. However, the host family may include the homeless family as household members if the host family is providing financial support to the family.

Additionally, according to page 3 of the NCHE whitepaper titled "Access to Food for Students Experiencing Homelessness" the following must occur after eligibility is determined:

Once the above documentation has been provided to the school nutrition program, the student must be directly certified. School meals personnel do not have discretion to decline directly certifying children who have been documented to be categorically eligible. If a school administrator knows that a child is homeless but is concerned that there may be a delay in obtaining documentation from the local liaison, the administrator may complete an application on behalf of the child so the child can begin receiving free meals immediately. The administrator must then follow up with the local liaison to obtain the needed documentation.

Once a child is certified as eligible to receive free school meals, eligibility remains in effect for the duration of the current school year and for up to 30 days after the first operating day of the subsequent school year or until a new eligibility determination is made in the new school year, whichever comes first.

11 TRAINING

Training will be provided for the McKinney-Vento Liaison and for other school staff.

11.1 MCKINNEY-VENTO LIAISON

Our McKinney Vento liaison (registrar) has prior experience with McKinney Vento. She will also attend two trainings provided by NCHE: McKinney Vento 101 on April 5th and Determining McKinney Vento eligibility on April 25th

Upon completion of all training, records will be retained documenting that the McKinney-Vento liaison has attended training annually as NDE may request these records for desktop monitoring.

11.2 OTHER SCHOOL STAFF

The school principal also has prior experience working with McKinney Vento students in Clark County. She will attend all training sessions provided by the Nevada State Charter Authority. School Administration will also receive additional training from the school liaison once she has completed her training sessions provided by the NCHE.

Upon completion of all training, records will be retained documenting that school staff has attended training annually as NDE may request these records for desktop monitoring.

12 COORDINATION

12.1 COORDINATION WITH LOCAL SOCIAL SERVICE AGENCIES

After Identifying a student as McKinney Vento the school Liaison will provide the family with a list of resources the Clark county Department of Social Services offers, such as the Step-up program, transportation assistance, and CARES housing assistance program. The school will ensure that the student has uniforms, school supplies and is receiving free breakfast and lunch each day. The liaison will assist families with reaching out to these programs if necessary and check in regularly to ensure they are being supported.

12.2 RECORDS SHARING AND TRANSFER

School records will be transferred through Nevada's school system infinite campus, which ensures confidentiality. If documents need to be shared to an agency that does not use Infinite campus they will be sent securely through email or fax, or given to the student's guardian to provide to the requesting agency.

13 PRESCHOOL

According to page 4 of the NCHE whitepaper titled Early Care and Education for Young Children Experiencing Homelessness:

The McKinney-Vento Act requires early care and education programs administered by SEAs and LEAs to enroll children immediately, even if they lack documents typically required for enrollment, including birth certificates, health records, and proof of residency. The Act, however, does not require these programs to exceed legal capacity limits or to enroll children once classes are full.

While our school does not currently offer a preschool program, the nearest free public preschool program is available at:

Cecile Walnut

3820 Cecile Ave, Las Vegas, NV 89115

702-799-3910

14 FULL OR PARTIAL CREDIT REQUIREMENTS

Nevada's Senate Bill (SB) 147 (2019) resulted in additional provisions for homeless, unaccompanied, and foster care pupils that are codified in Nevada Revised Statute (NRS) 388.205, NRS388A.489, and NRS389.320.

Per this legislation, schools may not deny homeless students or unaccompanied youth credit for a course due to attendance. Regardless of the number of hours of classroom instruction, students should still receive credit for the coursework that has been satisfactorily completed. Evidence that may be considered in determining how much credit should be awarded for the coursework may include:

(a) Demonstration of competency by a pupil;
(b) Performance by a pupil on an examination;
(c) Successful completion of a program of independent study, or any part of such a program, by the pupil;
(d) Full or partial credit for coursework completed by a pupil at an accredited public or private school located within or outside of this State that is sought to be transferred;
(e) Full or partial credit for coursework completed by a pupil at a summer school conducted by an accredited public or private school or institution of higher learning located within or outside of this State that is sought to be transferred;
(f) Completion by a pupil of a correspondence or distance education course provided by a high school which is nationally accredited or by an entity which appears on the list published by the Department pursuant to NRS 388.834;
(g) Completion of an apprenticeship program by a pupil;
(h) Completion of a program by a pupil at a trade or vocational school which is accredited;
(i) Work experience of a pupil;
(j) Community service performed by a pupil; and
(k) Any other evidence or method which is determined to be appropriate by the board of trustees of a school district or sponsor of a charter school, as applicable, and approved by the Department.

Additionally, A pupil who receives partial credit for coursework or a course of study pursuant to subsection 1 or 2 must be allowed to appropriately combine the partial credit, including, without limitation, for the purposes of the total number of credits required for graduation from high school or the minimum number of units of credit required in a core academic subject pursuant to NRS 389.018.

15 REFERENCES

Throughout this manual a variety of resources are referenced from NCHE and the NDE Homeless Tool Kit for School Staff.

Additional reference materials have all been linked in within the text of this manual, and will be listed in "Appendix A: Links" of this manual.

16 APPENDIX A: LINKS

A variety of links have been provided throughout this manual and are listed below in the order that they appear in this manual:

- Subtitle VI-B of The McKinney-Vento Homeless Assistance Act
  - https://uscode.house.gov/view.xhtml?path=/prelim@title42/chapter119/subchapter6/partB&edition=prelim
- Every Student Succeeds Act (ESSA)
  - https://www.govinfo.gov/content/pkg/PLAW-114publ95/pdf/PLAW-114publ95.pdf
- NRS Chapter 385
  - https://www.leg.state.nv.us/nrs/nrs-385.html
- NRS Chapter 388
  - https://www.leg.state.nv.us/nrs/nrs-388.html
- Nevada SB147 (2019)
  - https://www.leg.state.nv.us/Session/80th2019/Bills/SB/SB147_EN.pdf
- NRS 388.205
  - https://www.leg.state.nv.us/nrs/nrs-388.html#NRS388Sec205
- NRS 388A.489
  - https://www.leg.state.nv.us/nrs/NRS-388A.html#NRS388ASec489
- NRS 389.320
  - https://www.leg.state.nv.us/nrs/nrs-389.html#NRS389Sec320
- Definition of McKinney-Vento from NCHE
  - https://nche.ed.gov/legislation/mckinney-vento/
- Information regarding unaccompanied youth from NCHE
  - https://nche.ed.gov/wp-content/uploads/2018/10/youth.pdf
- NCHE Whitepaper: The Educational Rights of Children and Youth Experiencing Homelessness
  - https://nche.ed.gov/wp-content/uploads/2018/10/service_providers.pdf
- Educational Rights Poster (Youth) from NCHE
  - English: https://nche.ed.gov/wp-content/uploads/2019/01/youthposter_eng_color.pdf
  - Spanish: https://nche.ed.gov/wp-content/uploads/2019/01/youthposter_sp_color.pdf
- Educational Rights Poster (Parent) from NCHE
  - English: https://nche.ed.gov/wp-content/uploads/2019/01/parentposter_eng_color.pdf
  - Spanish: https://nche.ed.gov/wp-content/uploads/2019/01/parentposter_sp_color.pdf
- Higher Education Poster from NCHE
  - English: https://nche.ed.gov/wp-content/uploads/2018/11/he_poster.pdf
  - Spanish: https://nche.ed.gov/wp-content/uploads/2018/11/he_poster_span.pdf
- Support for Students Whose Families Have Lost Their Homes to Foreclosure poster from NCHE
  - English: https://nche.ed.gov/wp-content/uploads/2018/11/fc_post.pdf

- NCHE Brochure:
    - English: https://nche.ed.gov/wp-content/uploads/2022/08/NCHE-Brochure-ENG.pdf
    - Spanish: https://nche.ed.gov/wp-content/uploads/2022/08/NCHE-Brochure-SPA.pdf
- Support for Students Whose Families Have Lost Their Homes to Foreclosure brochure from NCHE
    - English: https://nche.ed.gov/wp-content/uploads/2018/11/fc_broch.pdf
    - Spanish: https://nche.ed.gov/wp-content/uploads/2018/11/fc_broch_esp.pdf
- Parent booklet from NCHE
    - English: https://nche.ed.gov/wp-content/uploads/2022/08/Parent-Booklet-Eng.pdf
    - Spanish: https://nche.ed.gov/wp-content/uploads/2022/08/Parent-Booklet-Span.pdf
- Student Housing Questionnaire
    - https://spcsa.instructure.com/courses/42/files/2312?module_item_id=2142
- NDE Homeless Tool Kit for School Staff
    - https://doe.nv.gov/uploadedFiles/ndedoenvgov/content/Homeless/Homeless%20Tool%20Kit%20for%20School%20Staff%202022%20-2023_April-Draft.pdf
- NCHE Whitepaper – Access to Food for Students Experiencing Homelessness
    - https://nche.ed.gov/wp-content/uploads/2022/08/Access-to-Food.pdf
- NCHE Whitepaper – Early Care and Education for Young Children Experiencing Homelessness
    - https://nche.ed.gov/wp-content/uploads/2019/09/Early-Care-and-Education-for-Young-Children-Experiencing-Homelessness.pdf
- NCHE
    - https://nche.ed.gov/

17 APPENDIX B: FORMS

- Student Housing Questionnaire (SHQ)
    - https://spcsa.instructure.com/courses/42/files/2312?module_item_id=2142

Joe Lombardo
Governor

STATE OF NEVADA

Melissa Mackedon
Executive Director

STATE PUBLIC CHARTER SCHOOL AUTHORITY

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

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

Via Electronic Mail

October 15, 2026

Mr. Brett Willis
Ms. Stephanie Kirby
Ms. Candi Wadsworth
Southern Nevada Trades High School
1580 Bledsoe Ln
Las Vegas, NV 89110

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

Dear Mr. Willis, Ms. Kirby, and Ms. Wadsworth:

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

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

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

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

Sincerely,



Danny Peltier, Manager
Organizational Performance Framework

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

Executive Director report November 2026

Events

- Attended Backhoe Rodeo
- Attended meet and greet with Dan Whitmarsh, new CEO of NV State Contractors Board
- Volunteered at Construction vs. Cancer
- Attended Junior League awards ceremony

Meetings

- Met with Bradd Robison from Arlun; discussed Lowe's opportunities.
- Met with Dane Roney and Jessica Castaneda from Focus Plumbing for a tour; submitted a proposal for funding.
- Met with Ryan Taylor from LGI Homes for a tour; submitted a proposal for funding; he is hopeful for 2027.
- Met with Assemblymember Venicia Considine for a tour
- Presented update to NSA Board of Directors
- Met with John Breuer and Joe Tumminia from Whiting-Turner for a tour; discussed funding and submitted a proposal to John. He is hopeful for the 2027 budget.
- Met with Jeff DeWitt and Victor De Leon from Carpets & More to discuss the flooring in Side A. Was hooked up with them through Taylor Booth at HomeAid.
- Met with Cameron Pedego at Brass2Copper Mechanical…not in a position to donate at this time.
- Presented to SN-ICC Board of Directors, gave an update on the school, answered questions; received an email from John Blomquist afterwards stating that he felt it went really well.
- Spoke with Rita Edwards at the NV State Contractors Board about their Tools for Schools campaign and field trip opportunity
- Met with Assemblymember Jovan Jackson at the school for a tour and discussion
- Met with Dawn Christensen from NV Resort Association regarding meeting for 11/12
- Met with Shawn Danoski and Nate Cartwright from DC Builders

Grants/Funding

- Submitted proposals to Focus Plumbing, LGI Homes, Whiting-Turner, Helix Electric, PENTA Cares
- Ferguson Cares
- Rotary Club
- Researching the following foundations/grants: E.L Wiegand Foundation, MGM Resorts Foundation, Robert Z. Hawkins Foundation

- Working on putting together a report for Lennar Foundation
- Junior League of Las Vegas, $1,500 for PPE

Canceled Meetings

- David Brown with Sunrise HVAC, he will call to reschedule

Upcoming/rescheduled meetings

- Traci Sexton, TriPointe Homes 11/10
- Chet Opehikens and Philip DiGiacomo, R & O Construction, 11/10
- Presenting to Nevada Resort Foundation, 11/12
- Attending Commission on Construction Education Board Meeting 11/12
- Tyler Byrd, Byrd Underground, visiting school to speak to students 11/19
- Berg Electric, 11/30

Reached Out To

- Tiberti Fence Company
- Harmony Homes
- DR Horton
- The Korte Company
- National Association of Home Builders
- Empire CAT
- Roche Constructors
- AMH
- NV Community Foundation
- Troesh Family Foundation
- The Barricade Company

Subscriptions

- Inside Philanthropy, $395/yr.

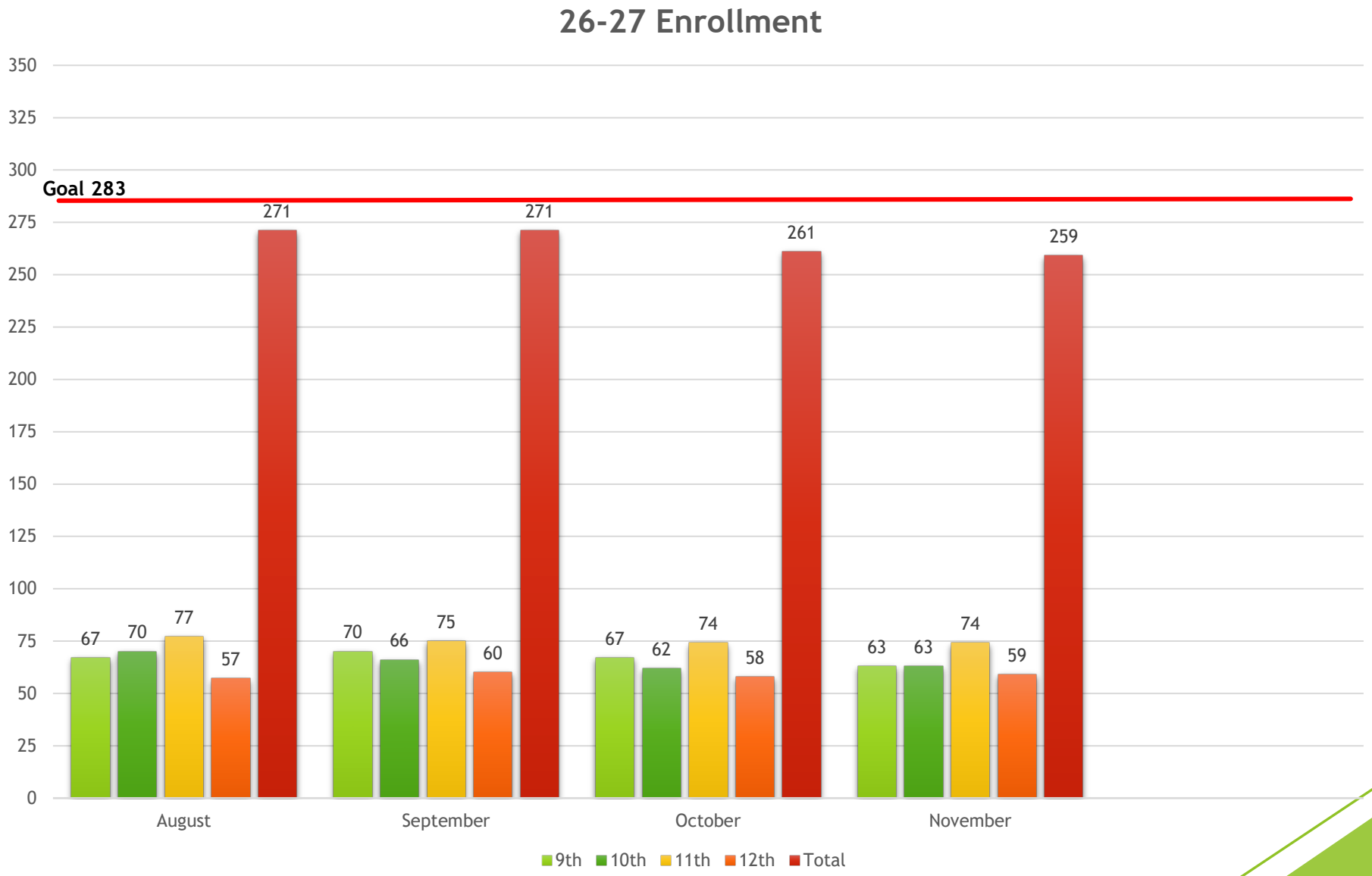
SNTHS
SOUTHERN NEVADA
TRADES
HIGH SCHOOL

Principal's Report

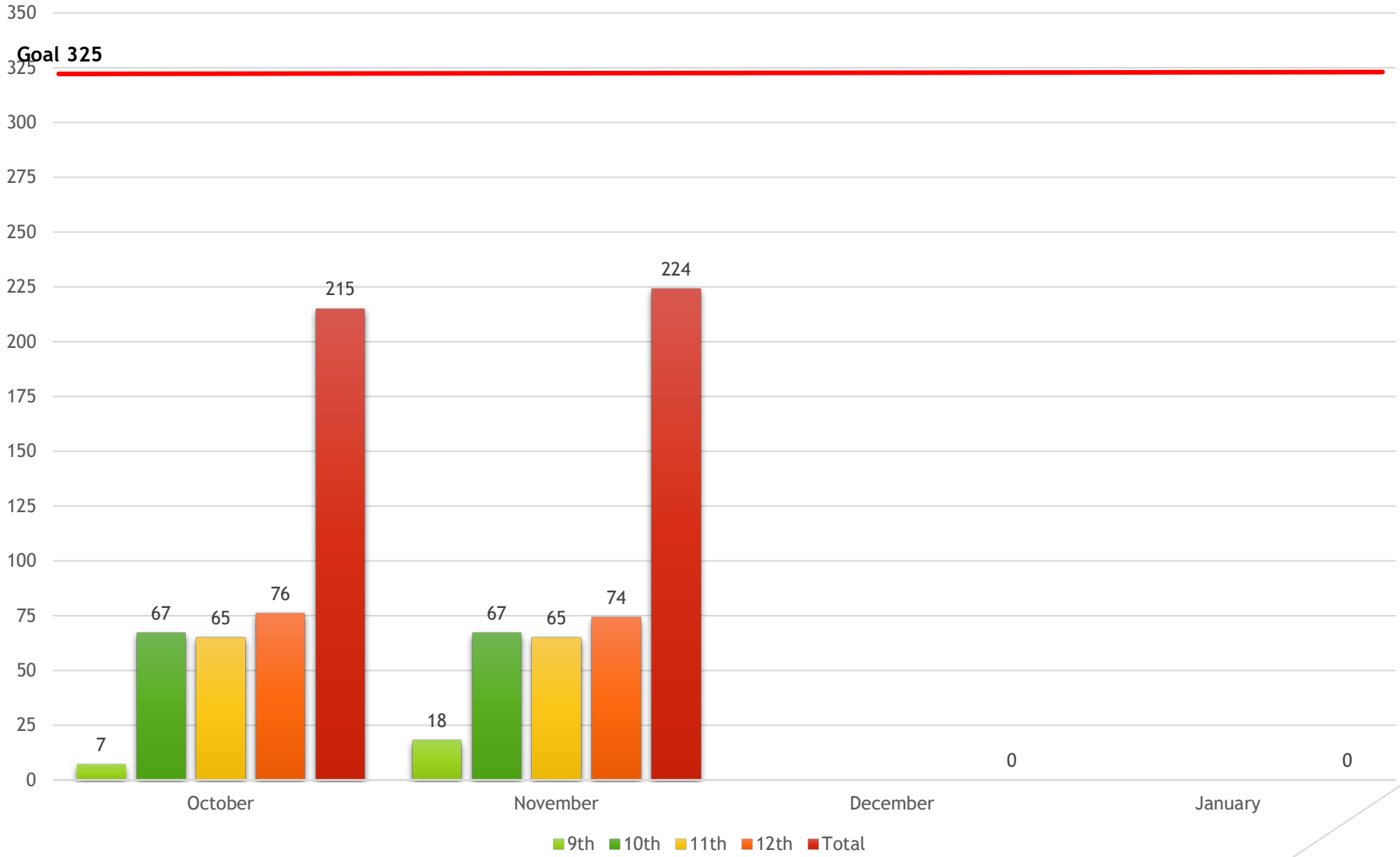
Board Meeting 11.09.26

School Updates: Enrollment

- 2026-2027 enrollment
  - 9 - 63
  - 10- 63
  - 11 - 74
  - 12- 59
  - **Total: 259**
- 2027-2028 New Enrollments
  - 9 - 18
  - 10- 4 (+63)
  - 11 – 2 (+63)
  - 12- 0 (+74)
  - **Projected Total: 224**


26-27 Enrollment
350
325
300
275
250
225
200
175
150
125
100
75
50
25
0
Goal 283
67
70
77
57
271
70
66
75
60
271
67
62
74
58
261
63
63
74
59
259
August
September
October
November
9th
10th
11th
12th
Total

27-28 Lottery/ Enrollment



Field Trips/Activities

- Back How rodeo
- October Spirit Week
- Day of the Dead Celebration
- Springs Preserve Offrenda








PATRIOT
FRAMING
Classroom Plan
MARINE CORPS
SEMPER FI


Pink
Ladies






ROAD
WORK
AHEAD
CAUTION
HONORING FALLEN TRADESMEN/WOMEN
SNTHS


CAUTION
CAUTION
CAUTION
CAUTION

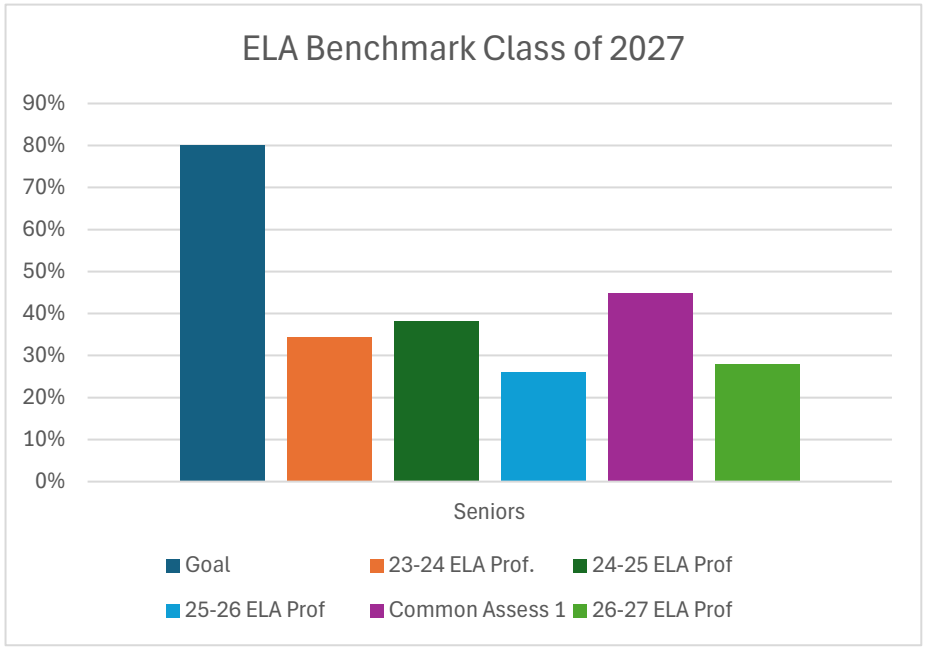

ROAD
WORK
AHEAD
TALE of the TRADES

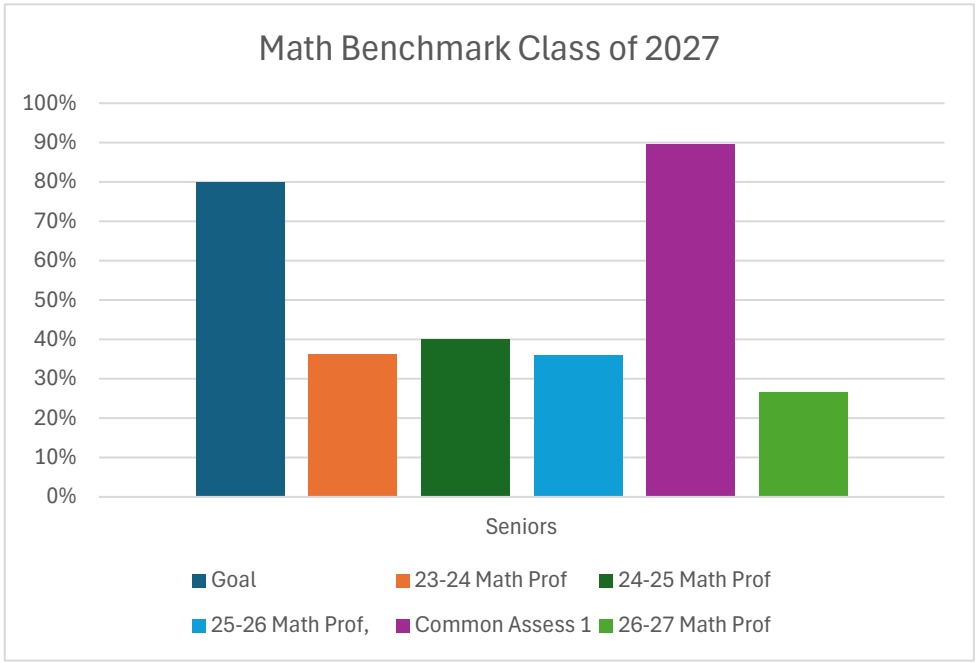

CAUTION
CAUTION
CAUTION
HONORING FALLEN TRADESMEN/WOMEN



Class of 2027 Seniors

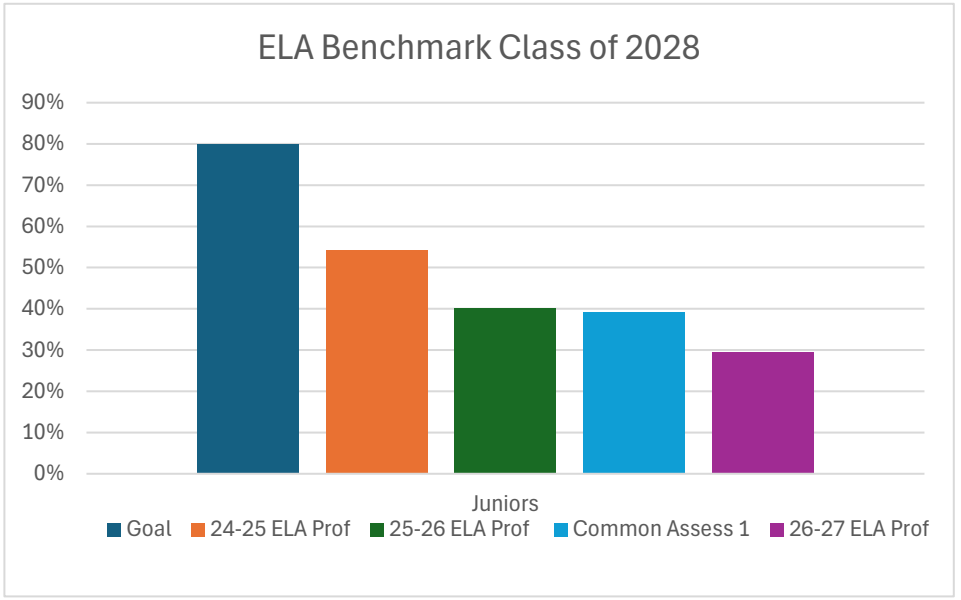
Benchmark Test	% proficent	# Tested
Goal	80%	
23-24 ELA Prof.	34%	35
24-25 ELA Prof	38%	42
25-26 ELA Prof	26%	46
Common Assess 1	45%	
26-27 ELA Prof	28%	50
23-24 Math Prof	36%	36
24-25 Math Prof	40%	40
25-26 Math Prof,	36%	50
Common Assess 1	89%	38
26-27 Math Prof	27%	49

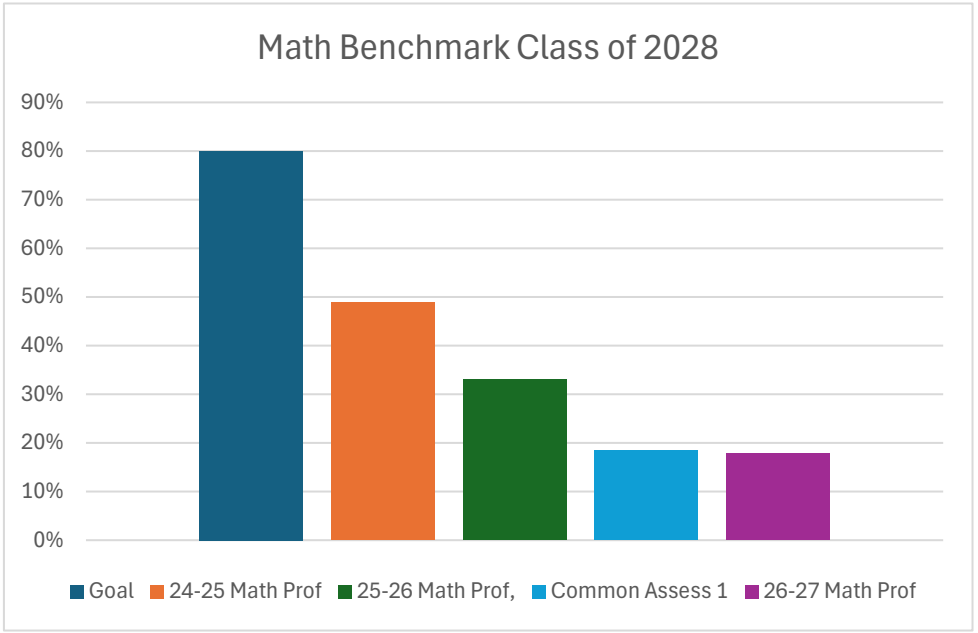




Class of 2028 Juniors

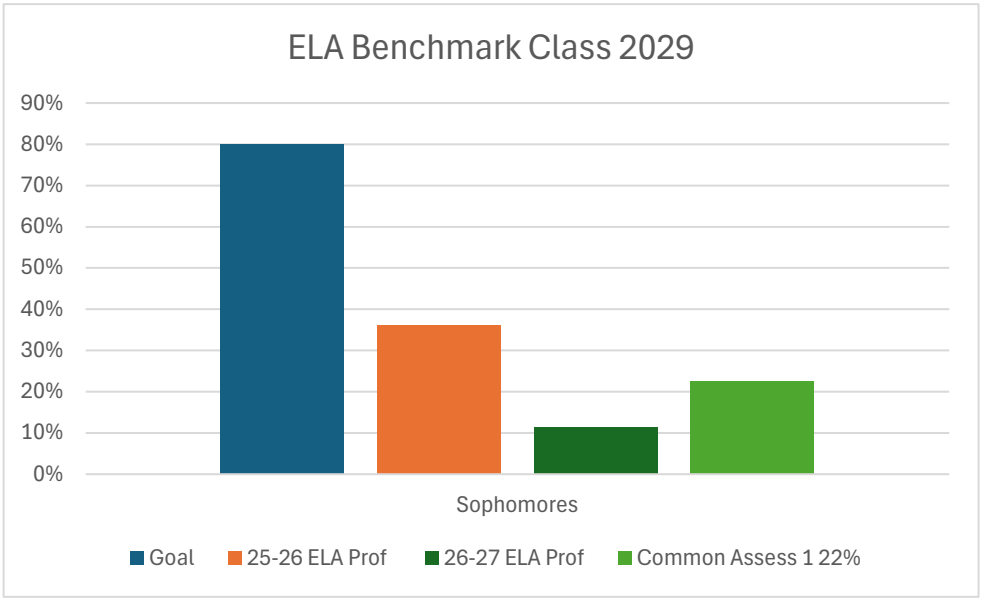
Benchmark Test	% proficent	# Tested
Goal	80%	
24-25 ELA Prof	54%	48
25-26 ELA Prof	40%	30
Common Assess 1	39%	51
26-27 ELA Prof	30%	61
27-28 ELA Prof		
24-25 Math Prof	49%	45
25-26 Math Prof,	33%	43
Common Assess 1	18%	43
26-27 Math Prof	18%	62
27-28 Math Prof		

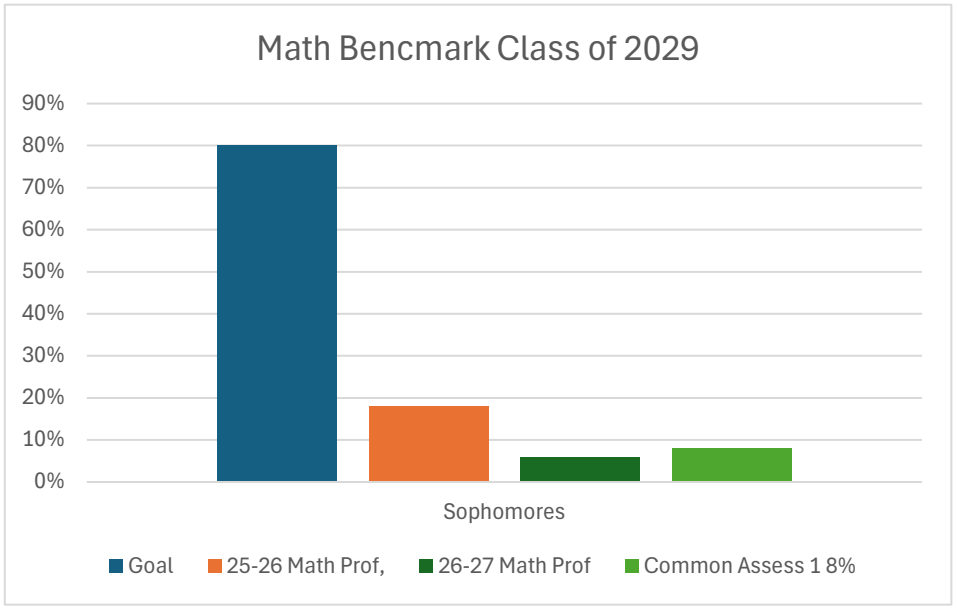




Class of 2029 Sophomores

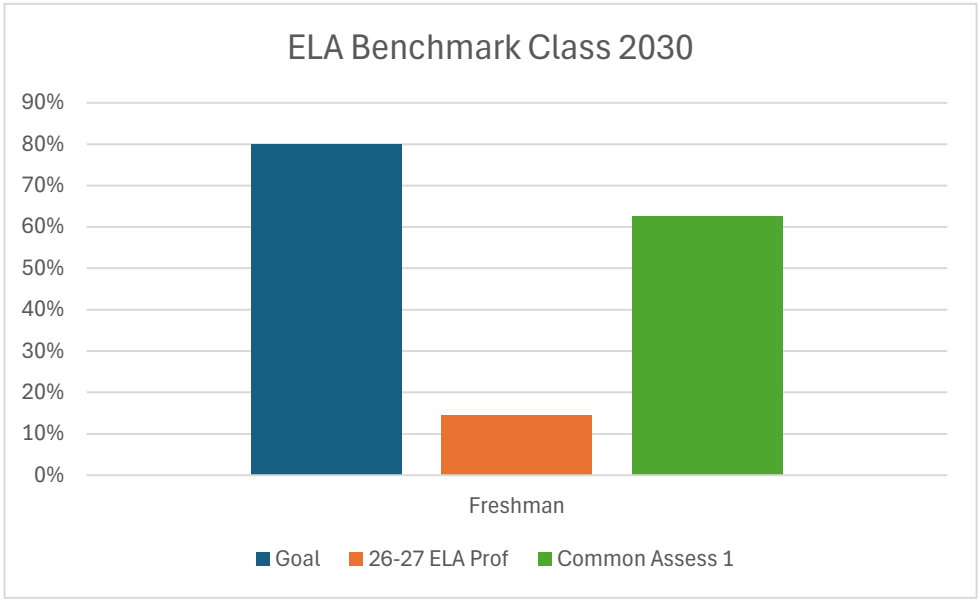
Benchmark Test	% proficent	# Tested
Goal	80%	
25-26 ELA Prof	36%	36
Common Assess 1	22%	49
26-27 ELA Prof	11%	53
27-28 ELA Prof		
28-29 ELA Prof		
25-26 Math Prof,	18%	43
Common Assess 1	8%	49
26-27 Math Prof	6%	51
27-28 Math Prof		
28-29 Math Prof		

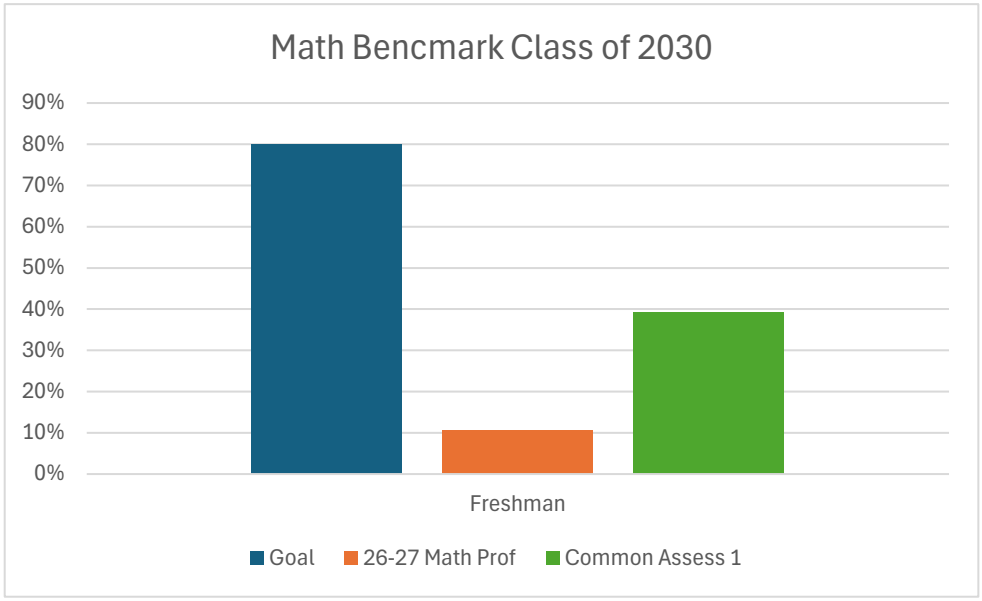




Class of 2030 Freshman

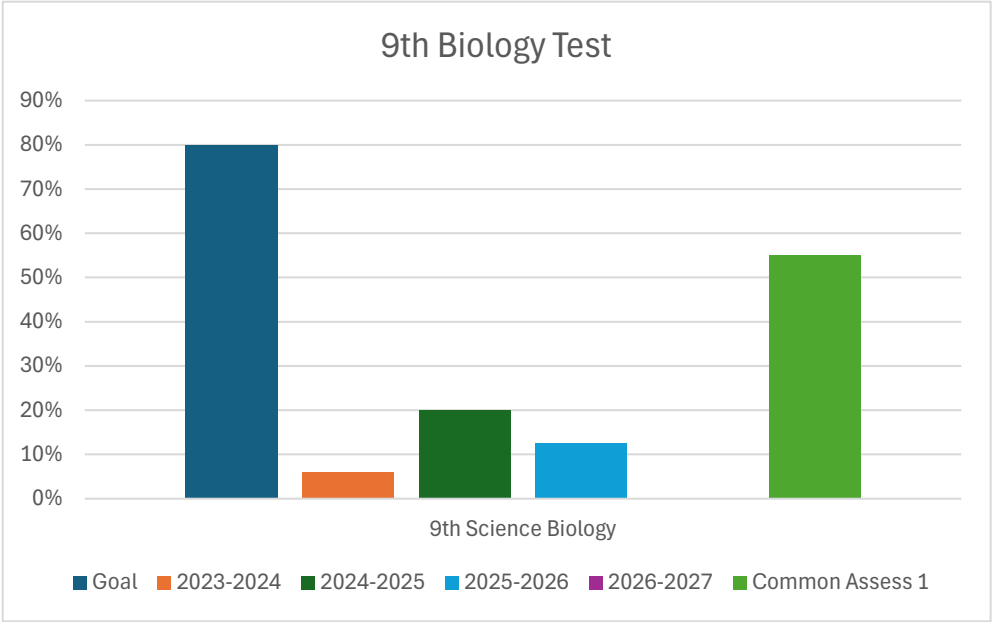
Benchmark Test	% proficent	# Tested
Goal	80%	
Common Assess 1	63%	48
26-27 ELA Prof	15%	55
27-28 ELA Prof		
28-29 ELA Prof		
29-30 ELA Prof		
Common Assess 1	39%	28
26-27 Math Prof	11%	56
27-28 Math Prof		
28-29 Math Prof		
29-30 Math Prof		





9th Science Biology

	% proficent	# Tested
Goal	80%	
2023-2024	6%	34
2024-2025	20%	50
2025-2026	13%	48
Common Assess 1	55%	49
2026-2027		



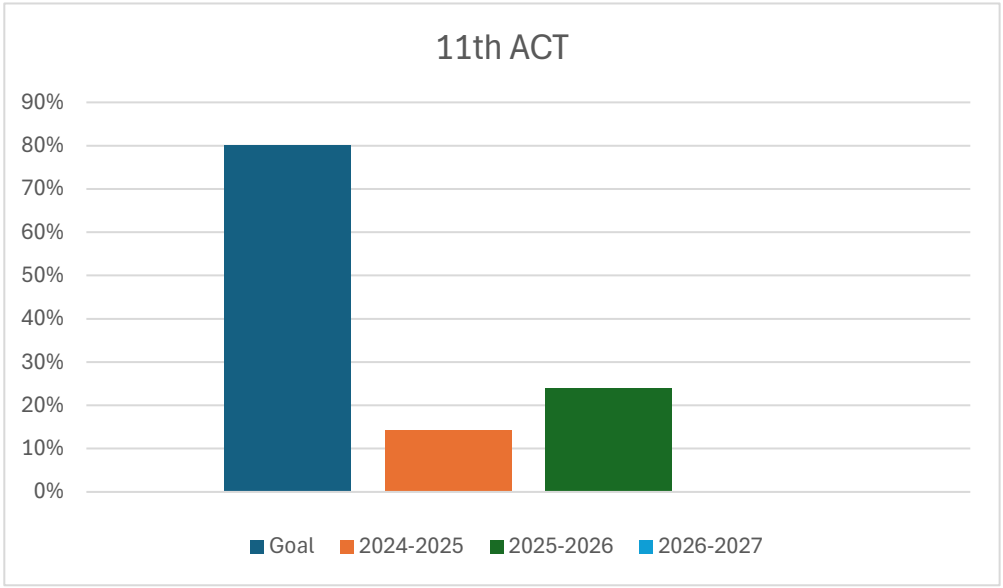
12th CTE

	% proficent	# Tested
Goal	100%	
2025-2026	91%	57
Common Assess 1	48%	42
2026-2027		



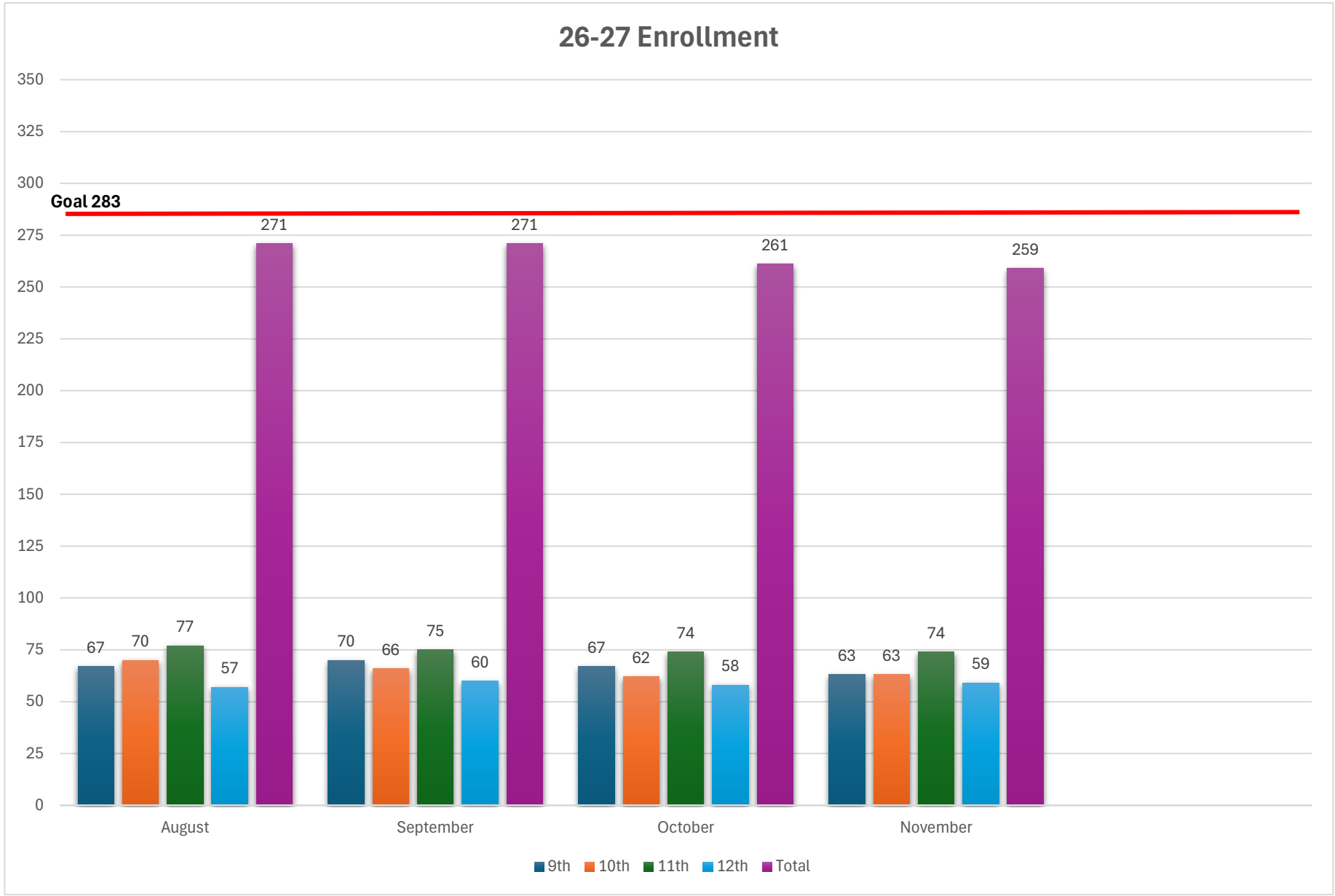
11th ACT

	% proficen	# Tested
Goal	80%	
2024-2025	14%	64
2025-2026	24%	62
2026-2027		



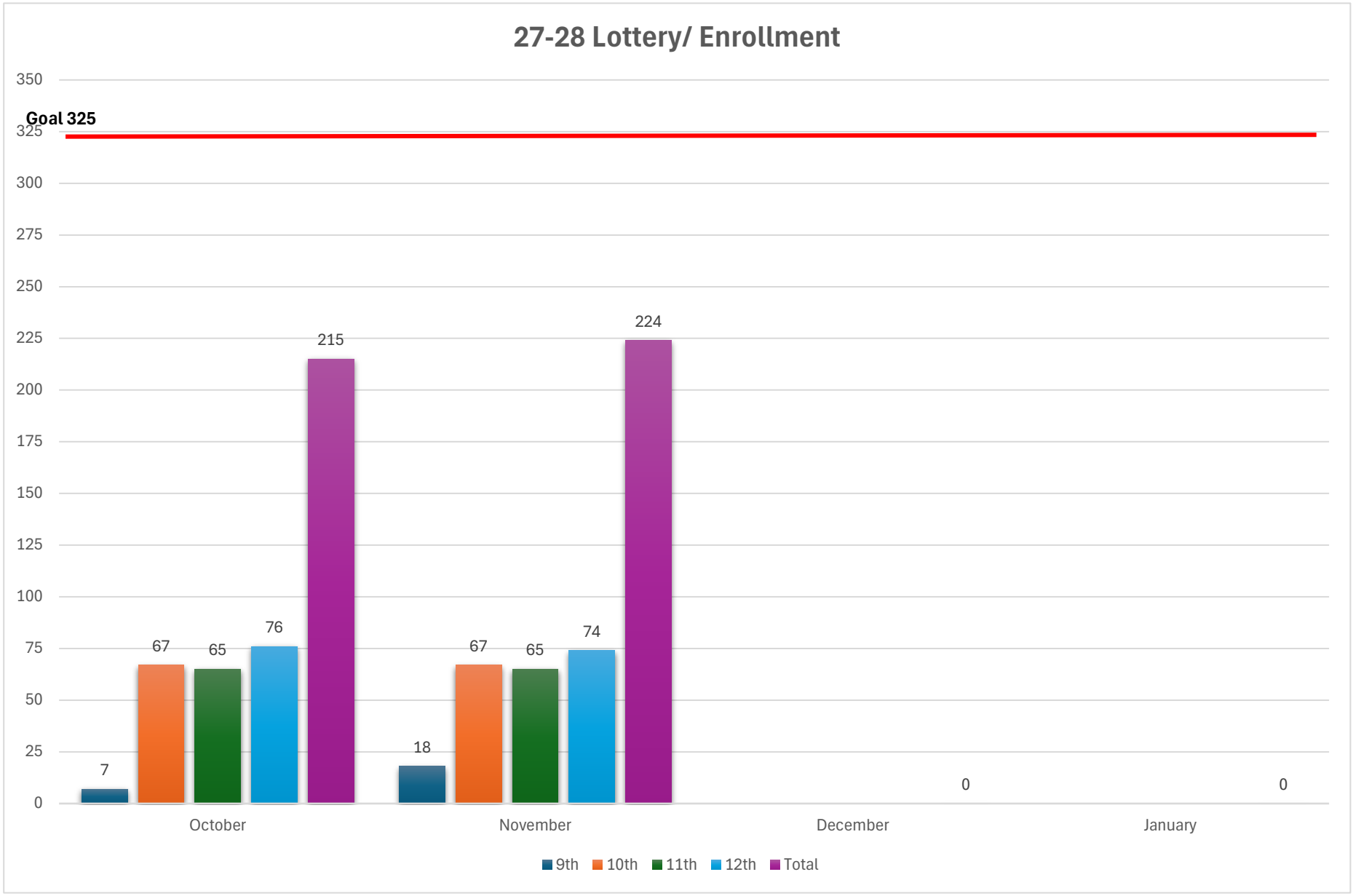
26-27 Enrollment

Goal	283				
	9th	**10th**	**11th**	**12th**	**Total**
July	70	76	84	62	292
August	67	70	77	57	271
September	70	66	75	60	271
October	67	62	74	58	261
November	63	63	74	59	259


26-27 Enrollment
350
325
300
275
250
225
200
175
150
125
100
75
50
25
0
Goal 283
67
70
77
57
271
70
66
75
60
271
67
62
74
58
261
63
63
74
59
259
August
September
October
November
9th
10th
11th
12th
Total

27-28 Enrollment/Lottery

	Goal	325			
	9th	**10th**	**11th**	**12th**	**Total**
October	7	67	65	76	215
November	18	67	65	74	224
December					0
January					0
Feburary					0
March					0
April					0
May					0
June					0
July					0


27-28 Lottery/ Enrollment
350
325
300
275
250
225
200
175
150
125
100
75
50
25
0
Goal 325
7
67
65
76
215
18
67
65
74
224
0
0
October
November
December
January
9th
10th
11th
12th
Total