

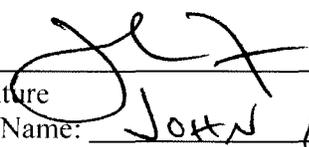
4. Attach two copies of all documents or items you believe provide credible evidence to support your allegations. NRS 281A.440.2(b)(1) requires you to submit all related evidence to support your allegations. NAC 281A.435.3 defines credible evidence as a minimal level of any reliable and competent form of proof provided by witnesses, records, documents, exhibits, minutes, agendas, videotapes, photographs, concrete objects, or other similar items that would reasonably support the allegations made within the complaint. Credible evidence does not include a newspaper article or other media report if the article or report is offered by itself.

State the total number of additional pages attached (including evidence) 33.

REQUESTOR'S INFORMATION:

NAME: <u>JOHN MATSU</u>	E-MAIL: <u>John.matsis@banw.org</u>
ADDRESS: <u>3040 ST TROPEZ JT.</u>	
CITY, STATE, ZIP: <u>LAS VEGAS, NV 89128</u>	
TELEPHONE: <u>702 866 726-8607</u>	CELL PHONE: <u>702 498-6981</u>

By my signature below, I do affirm that the facts set forth in the foregoing complaint and attachments thereto are true and correct to the best of my knowledge and belief and I am willing to provide sworn testimony if necessary regarding these allegations.

Signature 
Print Name: JOHN MATSIS

Date 11/24/10

Please return an original signed form, two copies of the form, and three copies of the supporting documents and evidence to:

Executive Director
Nevada Commission on Ethics
704 W. Nye Lane, Suite 204
Carson City, Nevada 89703

Ethics complaints submitted by facsimile will not be considered as properly filed with the Commission.
NAC 281A.255.3

John W. Matsis
3040 St Tropez Street
Las Vegas, NV 89128
(702) 498-6981
John.matsis@banv.org

NEVADA COMMISSION ON ETHICS
Ethics Complaint
NRS 281A.440.2

Re: Sharon McNair, Treasurer, Beacon Academy of Nevada
Submitted by: John Matsis

Statute NRS 281A.170 Willful violation of the law;
Statute NRS 281A.400(1),(2)
Statute NRS 281A.430(1),(2)

Sharon McNair has willfully violated the law while serving as Treasurer on the Governing Body of Beacon Academy of Nevada (Board). Since the Charter of Beacon Academy was amended in August 2009 (changed name from Insight School of Nevada to Beacon Academy of Nevada and became managed at the local level as opposed to being managed by an out of state Educational Management Organization), Mrs. McNair's CPA firm, McNair and Associates, has performed bookkeeping and accounting services, including bank reconciliations, compilations, budgeting, and formalizing the financial activities that take place at the school on a day to day basis. During this period, Mrs. McNair maintains that she does not make money from this service; however, her firm has invoiced the school in excess of \$45,000 during this period at the average hourly rate of \$90 per hour.

A complaint under NRS 386.345 regarding these irregularities has been filed with the Nevada Department of Education.

McNair
 &
Associates, Chartered
 Certified Public Accountants

BEACON ACADEMY OF NEVADA

INVOICE # 10291

DATE: September 30, 2009

CLIENT ID: BEACON

PLEASE RETURN TOP PORTION WITH REMITTANCE.

AMOUNT ENCLOSED

\$ 2,000

FOR PROFESSIONAL SERVICES RENDERED AS FOLLOWS:

ACCOUNTING AND/OR TAX SERVICES PERFORMED IN
 SEPTEMBER 2009 AS PER ATTACHED SCHEDULE - \$2,703
 LESS: COURTESY DISCOUNT OF \$703 = \$2,000.00.

New Charges:	\$2,000.00
Plus Prior Balance:	0.00
New Balance:	\$2,000.00

Pd 10/9/09
#1097

AGED BALANCES						
<u>9/30/2009</u>	<u>8/31/2009</u>	<u>7/31/2009</u>	<u>6/30/2009</u>	<u>5/31/2009</u>	<u>4/30/2009+</u>	<u>Total</u>
2,000.00	0.00	0.00	0.00	0.00	0.00	\$2,000.00

Print: GPH

McNair & Associates, Chartered

P 37

For the Dates: 10/1/1980 - 10/31/2009

Detail Worksheet

10/31/2009 6:22:26 PM

Client: BEACON

BEACON ACADEMY OF NEVADA

Owner: ALL Staff

Office: MAIN Main Office

Service Charges: \$0.00

Alpha: BEACON

Bill: ALL Staff

Group: ALL

A/R Detail:	Inv/Check#	Inv. Ref.	Inv/Control Date	Due Date	Amount	Invoice Balance	
INVOICE:	10291		09/30/2009	09/30/2009	2,000.00		
C/R	1097		10/14/2009		-2,000.00		
						0.00	
CLIENT A/R BALANCE:						0.00	
Aging:	10/31/2009	9/30/2009	8/31/2009	7/31/2009	6/30/2009	5/31/2009+	Total A/R
	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Engage: ACCTG

ACCOUNTING & BOOKKEEPING WORK

Bill: ALL Staff

Office: MAIN Main Office

Contract Amount: \$0.00

Work Code	Date	Type	Hours	Amount	Bill	Up/Down	Remaining	Invoice Status	Comment
Oct 2009									
<i>Staff AJB BILLEY</i>									
WTB WORKING TRIAL BALAN	10/02/09	BT	1.20	108.00			108.00		
WTB WORKING TRIAL BALAN	10/06/09	BT	3.40	306.00			306.00		SFSF RPT
WTB WORKING TRIAL BALAN	10/07/09	BT	2.10	189.00			189.00		SFSF RPT
WTB WORKING TRIAL BALAN	10/09/09	BT	0.30	27.00			27.00		
WTB WORKING TRIAL BALAN	10/16/09	BT	0.30	27.00			27.00		EMAIL
WTB WORKING TRIAL BALAN	10/19/09	BT	0.20	18.00			18.00		09/09
WTB WORKING TRIAL BALAN	10/20/09	BT	5.30	477.00			477.00		06/09 - 09/09
WTB WORKING TRIAL BALAN	10/21/09	BT	1.80	162.00			162.00		09/09
WTB WORKING TRIAL BALAN	10/22/09	BT	0.40	36.00			36.00		
WTB WORKING TRIAL BALAN	10/23/09	BT	4.00	360.00			360.00		FOR AUDIT
WTB WORKING TRIAL BALAN	10/28/09	BT	1.70	153.00			153.00		KJA REV
<i>Staff AJB BILLEY Total:</i>			20.70	1,863.00	0.00	0.00	1,863.00		
<i>Staff GPH HADARLY</i>									
MTW STAFF MEETING RE: WO	10/06/09	BT	0.50	80.00			80.00		RE: REPORT FOR FED. ASST. FND.
MTW STAFF MEETING RE: WO	10/23/09	BT	0.90	144.00			144.00		RE: F/S PREP., THEN TEL W/ PHILLIP-AUDITOR
<i>Staff GPH HADARLY Total:</i>			1.40	224.00	0.00	0.00	224.00		
<i>Staff KJA ALLEN</i>									
FSRV FINANCIAL STATEMENTS	10/27/09	BT	0.20	25.00			25.00		06-30-09 W/AMY AUDIT PREP
FSRV FINANCIAL STATEMENTS	10/28/09	BT	1.10	137.50			137.50		06-30-09 REVIEW WORKPAPERS FOR AUDIT PREP
MTW STAFF MEETING RE: WO	10/28/09	BT	0.40	50.00			50.00		06-30-09 W/AMY QUESTIONS
MTW STAFF MEETING RE: WO	10/28/09	BT	0.20	25.00			25.00		06-30-09 W/SJM ACCRUED LIABILITY INSIGHT

Client ID: BEACON BEACON ACADEMY OF NEVADA

Engagement: ACCTG ACCOUNTING & BOOKKEEPING WORK

Detail Worksheet

Work Code	Date	Type	Hours	Amount	Bill	Up/Down	Remaining	Invoice	Status	Comment
TELC TELEPHONE CALL/CONS	10/28/09	BT	0.10	12.50			12.50			06-30-09 CALL AUDITOR LEAVE MESSAGE
TELC TELEPHONE CALL/CONS	10/28/09	BT	0.60	75.00			75.00			06-30-09 W/AUDITOR - JOHN AUDIT PREP
Staff KJA ALLEN Total:			2.60	325.00	0.00	0.00	325.00			
Staff SJM McNAIR										
SUPP SUPERVISION-PARTNER	10/06/09	BT	0.50	112.50			112.50			FORM FOR FED FUNDS
MEET MEETING/CONFERENCE	10/21/09	BT	2.50	562.50			562.50			BOARD MTG.
Staff SJM McNAIR Total:			3.00	675.00	0.00	0.00	675.00			
Oct 2009 Total:			27.70	3,087.00	0.00	0.00	3,087.00			
Eng ACCTG Total:			27.70	3,087.00	0.00	0.00	3,087.00			

Engage: GEN PROFESSIONAL SERVICES Biller: ALL Staff Office: MAIN Main Office
 Contract Amount: \$0.00

Work Code	Date	Type	Hours	Amount	Bill	Up/Down	Remaining	Invoice	Status	Comment
Oct 2009										
Staff ANA ALVAREZ										
TXRS TAX RESEARCH	10/23/09	BT	0.50	47.50			47.50			OMB CIRCULAR A-133
Staff ANA ALVAREZ Total:			0.50	47.50	0.00	0.00	47.50			
Oct 2009 Total:			0.50	47.50	0.00	0.00	47.50			
Eng GEN Total:			0.50	47.50	0.00	0.00	47.50			
Client BEACON Total:			28.20	3,134.50	0.00	0.00	3,134.50			

For the Year 01/01/09 - 10/31/09		NB Hours	Billable Hours	Billable Dollars	Dollars Billed	Dollars Written Up	Dollars Written Dn
Year to Date Client Totals		91.30	54.40	5837.00	2000.00	0.00	-702.50

24 Period History													
	10/31/09	09/30/09	08/31/09	07/31/09	06/30/09	05/31/09	04/30/09	03/31/09	02/28/09	01/31/09	12/31/08	11/30/08	Total
Billable	3134.50	1132.00	1570.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5837.00
Billed	0.00	2000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2000.00
WriteUp	0.00	-702.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-702.50
Receipts	2000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2000.00
	10/31/08	09/30/08	08/31/08	07/31/08	06/30/08	05/31/08	04/30/08	03/31/08	02/29/08	01/31/08	12/31/07	11/30/07	Total
Billable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Billed	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WriteUp	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Receipts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

McNair
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Associates, Chartered
Certified Public Accountants

BEACON ACADEMY OF NEVADA

INVOICE # 10374

DATE: October 31, 2009

CLIENT ID: BEACON

PLEASE RETURN TOP PORTION WITH REMITTANCE

AMOUNT ENCLOSED

\$ 2,460

FOR PROFESSIONAL SERVICES RENDERED AS FOLLOWS:

ACCOUNTING AND/OR TAX SERVICES PERFORMED IN
 OCTOBER 2009 AS PER ATTACHED SCHEDULE.

New Charges:	\$2,460.00
Plus Prior Balance:	0.00
New Balance:	\$2,460.00

PQ. 11/6
1129

AGED BALANCES

10/31/2009	9/30/2009	8/31/2009	7/31/2009	6/30/2009	5/31/2009+	Total
2,460.00	0.00	0.00	0.00	0.00	0.00	\$2,460.00

Client: **BEACON** **BEACON ACADEMY OF NEVADA** Owner: ALL Staff Office: MAIN Main Office
 Service Charges: \$0.00 Alpha: BEACON Biller: ALL Staff Group: ALL

Engage: **ACCTG** **ACCOUNTING & BOOKKEEPING WORK** Biller: ALL Staff Office: MAIN Main Office
 Contract Amount: \$0.00

Work Code	Date	Type	Hours	Amount	Bill	Up/Down	Remaining	Invoice	Status	Comment
Aug 2009										
Staff A/JB BILLEY										
OTHR OTHER BOOKKEEPING S	08/12/09	BT	0.50	45.00			45.00			
OTHR OTHER BOOKKEEPING S	08/17/09	BT	1.50	135.00			135.00			7/09 BUDGET
COR CORRESPONDENCES WI	08/19/09	BT	0.20	18.00			18.00			07/09
OTHR OTHER BOOKKEEPING S	08/20/09	BT	1.40	126.00			126.00			07/09
OTHR OTHER BOOKKEEPING S	08/25/09	BT	0.20	18.00			18.00			BUDGET
OTHR OTHER BOOKKEEPING S	08/28/09	BT	4.80	432.00			432.00			BUDGET
OTHR OTHER BOOKKEEPING S	08/27/09	BT	2.50	225.00			225.00			BUDGET
OTHR OTHER BOOKKEEPING S	08/31/09	BT	0.10	9.00			9.00			BUDGET
Staff A/JB BILLEY Total:			11.20	1,008.00	0.00	0.00	1,008.00			
Aug 2009 Total:			11.20	1,008.00	0.00	0.00	1,008.00			
Sep 2009										
Staff A/JB BILLEY										
OTHR OTHER BOOKKEEPING S	09/09/09	BT	0.30	27.00			27.00			BUDGET/PR
OTHR OTHER BOOKKEEPING S	09/11/09	BT	0.20	18.00			18.00			MEET JOHN M
OTHR OTHER BOOKKEEPING S	09/17/09	BT	0.30	27.00			27.00			EMAIL KAFOURY
OTHR OTHER BOOKKEEPING S	09/21/09	BT	1.70	153.00			153.00			07/09 INSGT
OTHR OTHER BOOKKEEPING S	09/22/09	BT	6.60	594.00			594.00			07/09-09/09
OTHR OTHER BOOKKEEPING S	09/23/09	BT	0.40	36.00			36.00			07/09
OTHR OTHER BOOKKEEPING S	09/24/09	BT	1.90	171.00			171.00			08/09
OTHR OTHER BOOKKEEPING S	09/28/09	BT	1.00	90.00			90.00			
Staff A/JB BILLEY Total:			12.40	1,116.00	0.00	0.00	1,116.00			
Staff GPH HADARLY										
DEPR DEPRECIATION & AMOR	09/23/09	BT	0.10	16.00			16.00			2009 F/A ACQ.
Staff GPH HADARLY Total:			0.10	16.00	0.00	0.00	16.00			
Sep 2009 Total:			12.50	1,132.00	0.00	0.00	1,132.00			
Eng ACCTG Total:			23.70	2,140.00	0.00	0.00	2,140.00			

Engage: **GEN** **PROFESSIONAL SERVICES** Biller: ALL Staff Office: MAIN Main Office
 Contract Amount: \$0.00

Work Code	Date	Type	Hours	Amount	Bill	Up/Down	Remaining	Invoice	Status	Comment
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Client: BEACON BEACON ACADEMY OF NEVADA Engagement: GEN PROFESSIONAL SERVICES

Print: GPH

McNair & Associates, Chartered

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For the Dates: 1/01/1980 - 9/30/2009

Detail Worksheet

09/30/2009 9:52:52 PM

Work Code	Date	Type	Hours	Amount	Bill	Up/Down	Remaining	Invoice	Status	Comment
Aug 2009										
<i>Staff SJM McNAIR</i>										
MEET MEETING/CONFERENCE	08/20/09	BT	2.50	562.50			562.50			BEACON ACADEMY BOARD MTG
<i>Staff SJM McNAIR Total:</i>			2.50	562.50	0.00	0.00	562.50			
Aug 2009 Total:			2.50	562.50	0.00	0.00	562.50			
Eng GEN Total:			2.50	562.50	0.00	0.00	562.50			
Client BEACON Total:			26.20	2,702.50	0.00	0.00	2,702.50			

For the Year 01/01/09 - 09/30/09

	<u>NB Hours</u>	<u>Billable Hours</u>	<u>Billable Dollars</u>	<u>Dollars Billed</u>	<u>Dollars Written Up</u>	<u>Dollars Written Dn</u>
Year to Date Client Totals	91.30	26.20	2702.50	0.00	0.00	0.00

24 Period History													
	<u>09/30/09</u>	<u>08/31/09</u>	<u>07/31/09</u>	<u>06/30/09</u>	<u>05/31/09</u>	<u>04/30/09</u>	<u>03/31/09</u>	<u>02/28/09</u>	<u>01/31/09</u>	<u>12/31/08</u>	<u>11/30/08</u>	<u>10/31/08</u>	<u>Total</u>
Billable	1132.00	1570.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2702.50
Billed	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WriteUp	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Receipts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<u>09/30/08</u>	<u>08/31/08</u>	<u>07/31/08</u>	<u>06/30/08</u>	<u>05/31/08</u>	<u>04/30/08</u>	<u>03/31/08</u>	<u>02/28/08</u>	<u>01/31/08</u>	<u>12/31/07</u>	<u>11/30/07</u>	<u>10/31/07</u>	<u>Total</u>
Billable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Billed	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WriteUp	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Receipts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Client ID: BEACON BEACON ACADEMY OF NEVADA

Engagement: GEN PROFESSIONAL SERVICES

*JMcNair
&
Associates, Chartered
Certified Public Accountants*

BEACON ACADEMY OF NEVADA

INVOICE # 10482
DATE: November 30, 2009
CLIENT ID: BEACON

PLEASE RETURN TOP PORTION WITH REMITTANCE.

AMOUNT ENCLOSED
\$ 4,484.00

FOR PROFESSIONAL SERVICES RENDERED AS FOLLOWS:

ACCOUNTING AND/OR TAX SERVICES PERFORMED IN
NOVEMBER 2009 AS PER ATTACHED SCHEDULE.

New Charges: \$4,484.00
Plus Prior Balance: 0.00

New Balance: \$4,484.00

*Pd
12/11/09
#1158*

AGED BALANCES

<u>11/30/2009</u>	<u>10/31/2009</u>	<u>9/30/2009</u>	<u>8/31/2009</u>	<u>7/31/2009</u>	<u>6/30/2009+</u>	<u>Total</u>
4,484.00	0.00	0.00	0.00	0.00	0.00	\$4,484.00

Client: BEACON

BEACON ACADEMY OF NEVADA

Owner: ALL Staff

Office: MAIN Main Office

Service Charges: \$0.00

Alpha: BEACON

Bill: ALL Staff

Group: ALL

A/R Detail:	Inv/Check#	Inv. Ref.	Inv/Control Date	Due Date	Amount	Invoice Balance	
INVOICE:	10291		09/30/2009	09/30/2009	2,000.00		
C/R	1097		10/14/2009		-2,000.00		
						0.00	
INVOICE:	10374		10/31/2009	10/31/2009	2,460.00		
C/R	1129		11/09/2009		-2,460.00		
						0.00	
CLIENT A/R BALANCE:						0.00	
Aging:	<u>11/30/2009</u>	<u>10/31/2009</u>	<u>9/30/2009</u>	<u>8/31/2009</u>	<u>7/31/2009</u>	<u>6/30/2009+</u>	<u>Total A/R</u>
	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Engage: ACCTG

ACCOUNTING & BOOKKEEPING WORK

Bill: ALL Staff

Office: MAIN Main Office

Contract Amount: \$0.00

Work Code	Date	Type	Hours	Amount	Bill	Up/Down	Remaining	Invoice	Status	Comment
Nov 2009										
Staff AJB BILLEY										
MEET MEETING/CONFERENCE	11/03/09	BT	0.40	36.00			36.00			J MATSIS
WTB WORKING TRIAL BALAN	11/03/09	BT	0.50	45.00			45.00			AUDIT
WTB WORKING TRIAL BALAN	11/03/09	BT	5.50	495.00			495.00			AUDIT/PPR
WTB WORKING TRIAL BALAN	11/04/09	BT	2.80	252.00			252.00			10/09
WTB WORKING TRIAL BALAN	11/04/09	BT	3.50	315.00			315.00			AUDIT/WP
WTB WORKING TRIAL BALAN	11/05/09	BT	1.90	171.00			171.00			AUDIT/WP
WTB WORKING TRIAL BALAN	11/06/09	BT	1.00	90.00			90.00			06/09 AUDIT
COR CORRESPONDENCES WI	11/09/09	BT	0.40	36.00			36.00			EMAIL
WTB WORKING TRIAL BALAN	11/09/09	BT	0.80	72.00			72.00			06/09 AUDIT
WTB WORKING TRIAL BALAN	11/10/09	BT	0.20	18.00			18.00			10/09
WTB WORKING TRIAL BALAN	11/11/09	BT	2.20	198.00			198.00			10/09
WTB WORKING TRIAL BALAN	11/12/09	BT	4.60	414.00			414.00			AUDIT WP
OTHR OTHER BOOKKEEPING S	11/13/09	BT	1.00	90.00			90.00			BUDGET
WTB WORKING TRIAL BALAN	11/13/09	BT	4.00	360.00			360.00			AUDIT WP
OTHR OTHER BOOKKEEPING S	11/16/09	BT	2.70	243.00			243.00			BUDGET
OTHR OTHER BOOKKEEPING S	11/17/09	BT	0.30	27.00			27.00			BUDGET
WTB WORKING TRIAL BALAN	11/17/09	BT	2.50	225.00			225.00			AUDIT
WTB WORKING TRIAL BALAN	11/17/09	BT	4.60	414.00			414.00			10/09
WTB WORKING TRIAL BALAN	11/18/09	BT	0.30	27.00			27.00			
WTB WORKING TRIAL BALAN	11/18/09	BT	2.60	234.00			234.00			AUDIT
COR CORRESPONDENCES WI	11/30/09	BT	3.20	288.00			288.00			AUDIT/CORR
MEET MEETING/CONFERENCE	11/30/09	BT	2.70	243.00			243.00			MEET J MATSIS

Client: BEACON BEACON ACADEMY OF NEVADA

Engagement: ACCTG ACCOUNTING & BOOKKEEPING WORK

Printe GPH

McNair & Associates, Chartered

P. 39

For the Dates: 10/1/1980 - 11/30/2009

Detail Worksheet

12/01/2009 9:25:33 AM

Work Code	Date	Type	Hours	Amount	Bill	Up/Down	Remaining	Invoice	Status	Comment
Staff AJB BILLEY Total:			47.70	4,293.00	0.00	0.00	4,293.00			
Staff GPH HADARLY										
SUPM SUPERVISION-MANAGER	11/05/09	BT	0.10	16.00			16.00			06/09 W/P W/ AJB
Staff GPH HADARLY Total:			0.10	16.00	0.00	0.00	16.00			
Staff KJA ALLEN										
COR CORRESPONDENCES WI	11/05/09	BT	0.10	12.50			12.50			06-30-09 EMAIL REVIEW WORKPAPERS
WPR WORKING PAPER REVIE	11/10/09	BT	1.00	125.00			125.00			06-30-09 REVIEW WP FOR AUDIT PREP
Staff KJA ALLEN Total:			1.10	137.50	0.00	0.00	137.50			
Nov 2009 Total:			48.90	4,446.50	0.00	0.00	4,446.50			
Eng ACCTG Total:			48.90	4,446.50	0.00	0.00	4,446.50			

Engage: GEN PROFESSIONAL SERVICES Biller: ALL Staff Office: MAIN Main Office
 Contract Amount: \$0.00

Work Code	Date	Type	Hours	Amount	Bill	Up/Down	Remaining	Invoice	Status	Comment
Nov 2009										
Staff KJA ALLEN										
MTW STAFF MEETING RE: WO	11/04/09	BT	0.30	37.50			37.50			WAB WORKPAPERS FOR AUDIT PREP
Staff KJA ALLEN Total:			0.30	37.50	0.00	0.00	37.50			
Nov 2009 Total:			0.30	37.50	0.00	0.00	37.50			
Eng GEN Total:			0.30	37.50	0.00	0.00	37.50			

Client ID: BEACON BEACON ACADEMY OF NEVADA

Engagement: GEN PROFESSIONAL SERVICES

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McNair & Associates, Chartered

Page 40

For the Dates: 1/01/1980 - 11/30/2009

Detail Worksheet

12/01/2009 9:25:33 AM

Client BEACON Total: 49.20 4,484.00 0.00 0.00 4,484.00

For the Year 01/01/09 - 11/30/09

	<u>NB Hours</u>	<u>Billable Hours</u>	<u>Billable Dollars</u>	<u>Dollars Billed</u>	<u>Dollars Written Up</u>	<u>Dollars Written Dn</u>
Year to Date Client Totals	91.30	103.60	10321.00	4460.00	0.00	-1377.00

24 Period History													
	<u>11/30/09</u>	<u>10/31/09</u>	<u>09/30/09</u>	<u>08/31/09</u>	<u>07/31/09</u>	<u>06/30/09</u>	<u>05/31/09</u>	<u>04/30/09</u>	<u>03/31/09</u>	<u>02/28/09</u>	<u>01/31/09</u>	<u>12/31/08</u>	<u>Total</u>
Billable	4484.00	3134.50	1132.00	1570.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10321.00
Billed	0.00	2460.00	2000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4460.00
WriteUp	0.00	-674.50	-702.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-1377.00
Receipts	2460.00	2000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4460.00
	<u>11/30/08</u>	<u>10/31/08</u>	<u>09/30/08</u>	<u>08/31/08</u>	<u>07/31/08</u>	<u>06/30/08</u>	<u>05/31/08</u>	<u>04/30/08</u>	<u>03/31/08</u>	<u>02/29/08</u>	<u>01/31/08</u>	<u>12/31/07</u>	<u>Total</u>
Billable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Billed	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WriteUp	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Receipts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Client: BEACON BEACON ACADEMY OF NEVADA

Engagement: GEN PROFESSIONAL SERVICES

McNair
Associates, Chartered
Certified Public Accountants

BEACON ACADEMY OF NEVADA

INVOICE # 10546
 DATE: December 31, 2009
 CLIENT ID: BEACON

PLEASE RETURN TOP PORTION WITH REMITTANCE.

AMOUNT ENCLOSED

\$ _____

FOR PROFESSIONAL SERVICES RENDERED AS FOLLOWS:

ACCOUNTING AND/OR TAX SERVICES PERFORMED IN
 DECEMBER 2009 AS PER ATTACHED SCHEDULE.

New Charges:	\$1,602.00
Plus Prior Balance:	0.00
New Balance:	\$1,602.00

AGED BALANCES

<u>12/31/2009</u>	<u>11/30/2009</u>	<u>10/31/2009</u>	<u>9/30/2009</u>	<u>8/31/2009</u>	<u>7/31/2009+</u>	<u>Total</u>
1,602.00	0.00	0.00	0.00	0.00	0.00	\$1,602.00

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McNair & Associates, Chartered

P: 33

For the Dates: 1/01/1980 - 12/31/2009

Detail Worksheet

01/02/2010 8:49:51 PM

Client: BEACON

BEACON ACADEMY OF NEVADA

Owner: ALL Staff

Office: MAIN Main Office

Service Charges: \$0.00

Alpha: BEACON

Bill: ALL Staff

Group: ALL

A/R Detail:	Inv/Check#	Inv. Ref.	Inv/Control Date	Due Date	Amount	Invoice Balance	
INVOICE:	10291		09/30/2009	09/30/2009	2,000.00		
C/R	1097		10/14/2009		-2,000.00	0.00	
INVOICE:	10374		10/31/2009	10/31/2009	2,460.00		
C/R	1129		11/09/2009		-2,460.00	0.00	
INVOICE:	10482		11/30/2009	11/30/2009	4,484.00		
C/R	1158		12/14/2009		-4,484.00	0.00	
CLIENT A/R BALANCE:						0.00	
Aging:	<u>12/31/2009</u>	<u>11/30/2009</u>	<u>10/31/2009</u>	<u>9/30/2009</u>	<u>8/31/2009</u>	<u>7/31/2009+</u>	<u>Total A/R</u>
	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Engage: ACCTG

ACCOUNTING & BOOKKEEPING WORK

Bill: ALL Staff

Office: MAIN Main Office

Contract Amount: \$0.00

Work Code	Date	Type	Hours	Amount	Bill	Up/Down	Remaining	Invoice Status	Comment
Dec 2009									
Staff AJB BILLEY									
MEET MEETING/CONFERENCE	12/01/09	BT	1.70	153.00			153.00		G WATERS
OTHR OTHER BOOKKEEPING S	12/01/09	BT	3.90	351.00			351.00		STATE REPT
OTHR OTHER BOOKKEEPING S	12/02/09	BT	4.80	432.00			432.00		STATE REPT
COR CORRESPONDENCES WI	12/07/09	BT	0.30	27.00			27.00		EMAIL
COR CORRESPONDENCES WI	12/09/09	BT	0.20	18.00			18.00		11/09
WPR WORK PAPERS-REVENU	12/10/09	BT	6.40	576.00			576.00		11/09
COR CORRESPONDENCES WI	12/14/09	BT	0.30	27.00			27.00		EMAIL
COR CORRESPONDENCES WI	12/21/09	BT	0.20	18.00			18.00		ADP
Staff AJB BILLEY Total:			17.80	1,602.00	0.00	0.00	1,602.00		
Dec 2009 Total:			17.80	1,602.00	0.00	0.00	1,602.00		
Eng ACCTG Total:			17.80	1,602.00	0.00	0.00	1,602.00		

Client ID: BEACON BEACON ACADEMY OF NEVADA

Engagement: ACCTG ACCOUNTING & BOOKKEEPING WORK

Client BEACON Total: 17.80 1,602.00 0.00 0.00 1,602.00

For the Year 01/01/09 - 12/31/08

	<u>NB Hours</u>	<u>Billable Hours</u>	<u>Billable Dollars</u>	<u>Dollars Billed</u>	<u>Dollars Written Up</u>	<u>Dollars Written Dn</u>
Year to Date Client Totals	91.30	121.40	11923.00	8944.00	0.00	-1377.00

24 Period History													
	<u>12/31/09</u>	<u>11/30/09</u>	<u>10/31/09</u>	<u>09/30/09</u>	<u>08/31/09</u>	<u>07/31/09</u>	<u>06/30/09</u>	<u>05/31/09</u>	<u>04/30/09</u>	<u>03/31/09</u>	<u>02/28/09</u>	<u>01/31/09</u>	<u>Total</u>
Billable	1602.00	4484.00	3134.50	1132.00	1570.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11923.00
Billed	0.00	4484.00	2460.00	2000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8944.00
WriteUp	0.00	0.00	-674.50	-702.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-1377.00
Receipts	4484.00	2460.00	2000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8944.00
	<u>12/31/08</u>	<u>11/30/08</u>	<u>10/31/08</u>	<u>09/30/08</u>	<u>08/31/08</u>	<u>07/31/08</u>	<u>06/30/08</u>	<u>05/31/08</u>	<u>04/30/08</u>	<u>03/31/08</u>	<u>02/29/08</u>	<u>01/31/08</u>	<u>Total</u>
Billable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Billed	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WriteUp	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Receipts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

*McNair
&
Associates, Chartered
Certified Public Accountants*

BEACON ACADEMY OF NEVADA

INVOICE # 10647
DATE: February 28, 2010
CLIENT ID: BEACON

PLEASE RETURN TOP PORTION WITH REMITTANCE.

AMOUNT ENCLOSED
\$ _____

FOR PROFESSIONAL SERVICES RENDERED AS FOLLOWS:

ACCOUNTING AND/OR TAX SERVICES PERFORMED IN
FEBRUARY 2010 AS PER ATTACHED SCHEDULE.

New Charges:	\$1,521.00
Plus Prior Balance:	1,356.00
New Balance:	\$2,877.00

AGED BALANCES

<u>2/28/2010</u>	<u>1/31/2010</u>	<u>12/31/2009</u>	<u>11/30/2009</u>	<u>10/31/2009</u>	<u>9/30/2009+</u>	<u>Total</u>
1,521.00	1,356.00	0.00	0.00	0.00	0.00	\$2,877.00

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Client: BEACON

BEACON ACADEMY OF NEVADA

Owner: ALL Staff

Office: MAIN Main Office

Service Charges: \$0.00

Alpha: BEACON

Bill: ALL Staff

Group: ALL

A/R Detail:	Inv/Check#	Inv. Ref.	Inv/Control Date	Due Date	Amount	Invoice Balance	
INVOICE:	10291		09/30/2009	09/30/2009	2,000.00		
C/R	1097		10/14/2009		-2,000.00	0.00	
INVOICE:	10374		10/31/2009	10/31/2009	2,460.00		
C/R	1129		11/09/2009		-2,460.00	0.00	
INVOICE:	10482		11/30/2009	11/30/2009	4,484.00		
C/R	1158		12/14/2009		-4,484.00	0.00	
INVOICE:	10546		12/31/2009	12/31/2009	1,802.00		
C/R	1214		02/17/2010		-1,802.00	0.00	
INVOICE:	10595		01/31/2010	01/31/2010	2,214.00		
C/R	1214		02/17/2010		-858.00	1,356.00	
CLIENT A/R BALANCE:						1,356.00	
Aging:	<u>2/28/2010</u>	<u>1/31/2010</u>	<u>12/31/2009</u>	<u>11/30/2009</u>	<u>10/31/2009</u>	<u>9/30/2009+</u>	<u>Total A/R</u>
	0.00	1,356.00	0.00	0.00	0.00	0.00	1,356.00

Engage: ACCTG

ACCOUNTING & BOOKKEEPING WORK

Bill: ALL Staff

Office: MAIN Main Office

Contract Amount: \$0.00

Work Code	Date	Type	Hours	Amount	Bill	Up/Down	Remaining	Invoice Status	Comment
Feb 2010									
Staff A/JB BILLEY									
WPR WORK PAPERS-REVENU	02/03/10	BT	0.50	45.00			45.00		01/10
OTHR OTHER BOOKKEEPING S	02/04/10	BT	0.70	63.00			63.00		REPTS
WPR WORK PAPERS-REVENU	02/04/10	BT	0.80	54.00			54.00		01/10
OTHR OTHER BOOKKEEPING S	02/05/10	BT	1.20	108.00			108.00		
WTB WORKING TRIAL BALAN	02/06/10	BT	5.10	459.00			459.00		01/10
COR CORRESPONDENCES WI	02/09/10	BT	0.20	18.00			18.00		EMAILS
COR CORRESPONDENCES WI	02/10/10	BT	0.20	18.00			18.00		
WPR WORK PAPERS-REVENU	02/17/10	BT	4.30	387.00			387.00		01/10
WPL WORK PAPERS-LIABLIT	02/18/10	BT	3.20	288.00			288.00		01/10
PAYR PAYROLL REVIEW	02/22/10	BT	0.90	81.00			81.00		2009 3RD QTR FICA
Staff A/JB BILLEY Total:			18.90	1,521.00	0.00	0.00	1,521.00		
Feb 2010 Total:			18.90	1,521.00	0.00	0.00	1,521.00		

Client: BEACON BEACON ACADEMY OF NEVADA

Engagement: ACCTG ACCOUNTING & BOOKKEEPING WORK

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McNair & Associates, Chartered

P 45

For the Dates: 1/01/1980 - 2/28/2010

Detail Worksheet

02/27/2010 6:32:51 PM

Eng ACCTG Total: 16.90 1,521.00 0.00 0.00 1,521.00

Client BEACON Total: 16.90 1,521.00 0.00 0.00 1,521.00

For the Year 01/01/10 - 02/28/10

	<u>NB Hours</u>	<u>Billable Hours</u>	<u>Billable Dollars</u>	<u>Dollars Billed</u>	<u>Dollars Written Up</u>	<u>Dollars Written Dn</u>
Year to Date Client Totals	0.00	41.50	3735.00	2214.00	0.00	0.00

24 Period History													
	<u>02/28/10</u>	<u>01/31/10</u>	<u>12/31/09</u>	<u>11/30/09</u>	<u>10/31/09</u>	<u>09/30/09</u>	<u>08/31/09</u>	<u>07/31/09</u>	<u>06/30/09</u>	<u>05/31/09</u>	<u>04/30/09</u>	<u>03/31/09</u>	<u>Total</u>
Billable	1521.00	2214.00	1602.00	4484.00	3134.50	1132.00	1570.50	0.00	0.00	0.00	0.00	0.00	15658.00
Billed	0.00	2214.00	1602.00	4484.00	2460.00	2000.00	0.00	0.00	0.00	0.00	0.00	0.00	12760.00
WriteUp	0.00	0.00	0.00	0.00	-674.50	-702.50	0.00	0.00	0.00	0.00	0.00	0.00	-1377.00
Receipts	2460.00	0.00	4484.00	2460.00	2000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11404.00
	<u>02/28/09</u>	<u>01/31/09</u>	<u>12/31/08</u>	<u>11/30/08</u>	<u>10/31/08</u>	<u>09/30/08</u>	<u>08/31/08</u>	<u>07/31/08</u>	<u>06/30/08</u>	<u>05/31/08</u>	<u>04/30/08</u>	<u>03/31/08</u>	<u>Total</u>
Billable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Billed	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WriteUp	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Receipts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Client ID: BEACON BEACON ACADEMY OF NEVADA

Engagement: ACCTG ACCOUNTING & BOOKKEEPING WORK

McNair
 &
Associates, Chartered
 Certified Public Accountants

BEACON ACADEMY OF NEVADA

jmatsis@banv.org

INVOICE # 10722

DATE: March 31, 2010

CLIENT ID: BEACON

PLEASE RETURN TOP PORTION WITH REMITTANCE.

AMOUNT ENCLOSED
 \$ _____

FOR PROFESSIONAL SERVICES RENDERED AS FOLLOWS:

ACCOUNTING AND/OR TAX SERVICES PERFORMED IN
 MARCH 2010 AS PER ATTACHED SCHEDULE.

New Charges:	\$1,152.00
Plus Prior Balance:	2,877.00
New Balance:	\$4,029.00

AGED BALANCES						
<u>3/31/2010</u>	<u>2/28/2010</u>	<u>1/31/2010</u>	<u>12/31/2009</u>	<u>11/30/2009</u>	<u>10/31/2009+</u>	<u>Total</u>
1,152.00	1,521.00	1,356.00	0.00	0.00	0.00	\$4,029.00

Pd 4/21/10
 #1284

McNair
Associates, Chartered
Certified Public Accountants

BEACON ACADEMY OF NEVADA

jmatsis@banv.org

INVOICE # 10846

DATE: April 30, 2010

CLIENT ID: BEACON

PLEASE RETURN TOP PORTION WITH REMITTANCE.

AMOUNT ENCLOSED

\$ _____

FOR PROFESSIONAL SERVICES RENDERED AS FOLLOWS:

ACCOUNTING AND/OR TAX SERVICES PERFORMED IN APRIL
 2010 AS PER ATTACHED SCHEDULE.

New Charges:	\$936.00
Plus Prior Balance:	0.00
New Balance:	\$936.00

AGED BALANCES

4/30/2010	3/31/2010	2/28/2010	1/31/2010	12/31/2009	11/30/2009+	Total
936.00	0.00	0.00	0.00	0.00	0.00	\$936.00

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Client: BEACON

BEACON ACADEMY OF NEVADA

Owner: ALL Staff

Office: MAIN Main Office

Service Charges: \$0.00

Alpha: BEACON

Bill: ALL Staff

Group: ALL

A/R Detail:	Inv/Check#	Inv. Ref.	Inv/Control Date	Due Date	Amount	Invoice Balance	
INVOICE:	10291		09/30/2009	09/30/2009	2,000.00		
C/R	1097		10/14/2009		-2,000.00	0.00	
INVOICE:	10374		10/31/2009	10/31/2009	2,460.00		
C/R	1129		11/09/2009		-2,460.00	0.00	
INVOICE:	10482		11/30/2009	11/30/2009	4,484.00		
C/R	1158		12/14/2009		-4,484.00	0.00	
INVOICE:	10546		12/31/2009	12/31/2009	1,602.00		
C/R	1214		02/17/2010		-1,602.00	0.00	
INVOICE:	10595		01/31/2010	01/31/2010	2,214.00		
C/R	1214		02/17/2010		-858.00	1,356.00	
INVOICE:	10647		02/28/2010	02/28/2010	1,521.00	1,521.00	
CLIENT A/R BALANCE:						2,877.00	
Aging:	<u>3/31/2010</u>	<u>2/28/2010</u>	<u>1/31/2010</u>	<u>12/31/2009</u>	<u>11/30/2009</u>	<u>10/31/2009+</u>	<u>Total A/R</u>
	0.00	1,521.00	1,356.00	0.00	0.00	0.00	2,877.00

Engage: ACCTG

ACCOUNTING & BOOKKEEPING WORK

Bill: ALL Staff

Office: MAIN Main Office

Contract Amount: \$0.00

Work Code	Date	Type	Hours	Amount	Bill	Up/Down	Remaining	Invoice	Status	Comment
Mar 2010										
Staff A/JB BILLEY										
PAYR PAYROLL REVIEW	03/02/10	BT	3.50	315.00			315.00			9/09
PAYR PAYROLL REVIEW	03/03/10	BT	1.60	144.00			144.00			3RD QTR PR
MEET MEETING/CONFERENCE	03/08/10	BT	0.30	27.00			27.00			2/10
WPR WORK PAPERS-REVENU	03/09/10	BT	0.20	18.00			18.00			QB BKUP
OTHR OTHER BOOKKEEPING S	03/12/10	BT	0.30	27.00			27.00			
BANK BANK RECONCILIATION	03/18/10	BT	5.60	504.00			504.00			02/10
MEET MEETING/CONFERENCE	03/22/10	BT	0.70	63.00			63.00			MT JOHN
WPL WORK PAPERS-LIABILIT	03/22/10	BT	0.20	18.00			18.00			09-10 PR ISSUES
OTHR OTHER BOOKKEEPING S	03/31/10	BT	0.40	36.00			36.00			2009
Staff A/JB BILLEY Total:			12.80	1,152.00	0.00	0.00	1,152.00			
Mar 2010 Total:			12.80	1,152.00	0.00	0.00	1,152.00			

Client: BEACON BEACON ACADEMY OF NEVADA

Engagement: ACCTG ACCOUNTING & BOOKKEEPING WORK

Print: GPH

McNair & Associates, Chartered

P. 81

For the Dates: 1/01/1980 - 3/31/2010

Detail Worksheet

04/01/2010 11:09:52 AM

Eng ACCTG Total:	12.80	1,152.00	0.00	0.00	1,152.00
Client BEACON Total:	12.80	1,152.00	0.00	0.00	1,152.00

For the Year 01/01/10 - 03/31/10

	<u>NB Hours</u>	<u>Billable Hours</u>	<u>Billable Dollars</u>	<u>Dollars Billed</u>	<u>Dollars Written Up</u>	<u>Dollars Written Dn</u>
Year to Date Client Totals	0.00	54.30	4887.00	3735.00	0.00	0.00

24 Period History													
	<u>03/31/10</u>	<u>02/28/10</u>	<u>01/31/10</u>	<u>12/31/09</u>	<u>11/30/09</u>	<u>10/31/09</u>	<u>09/30/09</u>	<u>08/31/09</u>	<u>07/31/09</u>	<u>06/30/09</u>	<u>05/31/09</u>	<u>04/30/09</u>	<u>Total</u>
Billable	1152.00	1521.00	2214.00	1602.00	4484.00	3134.50	1132.00	1570.50	0.00	0.00	0.00	0.00	16810.00
Billed	0.00	1521.00	2214.00	1602.00	4484.00	2460.00	2000.00	0.00	0.00	0.00	0.00	0.00	14281.00
WriteUp	0.00	0.00	0.00	0.00	0.00	-674.50	-702.50	0.00	0.00	0.00	0.00	0.00	-1377.00
Receipts	0.00	2460.00	0.00	4484.00	2460.00	2000.00	0.00	0.00	0.00	0.00	0.00	0.00	11404.00
	<u>03/31/09</u>	<u>02/28/09</u>	<u>01/31/09</u>	<u>12/31/08</u>	<u>11/30/08</u>	<u>10/31/08</u>	<u>09/30/08</u>	<u>08/31/08</u>	<u>07/31/08</u>	<u>06/30/08</u>	<u>05/31/08</u>	<u>04/30/08</u>	<u>Total</u>
Billable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Billed	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WriteUp	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Receipts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

*McNair
&
Associates, Chartered
Certified Public Accountants*

BEACON ACADEMY OF NEVADA

jmatsls@banv.org

INVOICE # 11059

DATE: June 30, 2010

CLIENT ID: BEACON

PLEASE RETURN TOP PORTION WITH REMITTANCE.

AMOUNT ENCLOSED

\$ _____

FOR PROFESSIONAL SERVICES RENDERED AS FOLLOWS:

ACCOUNTING AND/OR TAX SERVICES PERFORMED IN JUNE
2010 AS PER ATTACHED SCHEDULE.

New Charges:	\$4,851.00
Plus Prior Balance:	3,854.00
New Balance:	\$8,705.00

AGED BALANCES

6/30/2010	5/31/2010	4/30/2010	3/31/2010	2/29/2010	1/31/2010+	Total
4,851.00	2,918.00	936.00	0.00	0.00	0.00	\$8,705.00

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McNair & Associates, Chartered
 4015 S El Capitan Way, Ste.888
 Las Vegas NV 89147
 Phone: (702) 646-0888 Fax: (702) 646-4440

BEACON ACADEMY OF NEVADA
 jmatsts@banv.org

Client Id BEACON

For Charges through: 6/30/2010

Please return top portion with remittance

Amount Enclosed \$ _____

STATEMENT

Prior Invoices

Invoice #	Invoice Date	Due Date	Invoice Amount	Dr's/Cr's	Invoice Balance
10291	9/30/2009	9/30/2009	\$2,000.00	(\$2,000.00)	\$0.00
10374	10/31/2009	10/31/2009	\$2,460.00	(\$2,460.00)	\$0.00
10482	11/30/2009	11/30/2009	\$4,484.00	(\$4,484.00)	\$0.00
10546	12/31/2009	12/31/2009	\$1,602.00	(\$1,602.00)	\$0.00
10595	1/31/2010	1/31/2010	\$2,214.00	(\$2,214.00)	\$0.00
10647	2/28/2010	2/28/2010	\$1,521.00	(\$1,521.00)	\$0.00
10722	3/31/2010	3/31/2010	\$1,152.00	(\$1,152.00)	\$0.00
10846	4/30/2010	4/30/2010	\$936.00	\$0.00	\$936.00
10993	5/31/2010	5/31/2010	\$2,918.00	\$0.00	\$2,918.00
11059	6/30/2010	6/30/2010	\$4,851.00	\$0.00	\$4,851.00
Balance Due:					\$8,705.00

Aged Balances

Current	5/31/2010	4/30/2010	3/31/2010	2/28/2010	1/31/2010+	Total
4,851.00	2,918.00	936.00	0.00	0.00	0.00	\$8,705.00

YOUR BALANCE IS PAST DUE. PLEASE REMIT.

Detail Worksheet

Work Code	Date	Type	Hours	Amount	Bill	Up/Down	Remaining	Invoice	Status	Comment
Engage: ACCTG	ACCOUNTING & BOOKKEEPING WORK				Bill:	ALL Staff		Office:	MAIN	Main Office
			Contract Amount:	\$0.00						

Work Code	Date	Type	Hours	Amount	Bill	Up/Down	Remaining	Invoice	Status	Comment
Aug 2010										
Staff AJB BILLEY										
WPR	08/03/10	BT	4.10	369.00			369.00			08/2010
WPA	08/04/10	BT	7.10	639.00			639.00			08/2010
WPR	08/05/10	BT	1.50	135.00			135.00			08/2009
OTHR	08/08/10	BT	2.60	234.00			234.00			PR ISSUES
OTHR	08/10/10	BT	0.30	27.00			27.00			SFTWARE
OTHR	08/11/10	BT	0.30	27.00			27.00			SFTWARE
WPR	08/12/10	BT	0.30	27.00			27.00			07/2010
COR	08/16/10	BT	0.20	18.00			18.00			EMAIL
COR	08/18/10	BT	0.10	9.00			9.00			SFTWRE
COR	08/23/10	BT	0.20	18.00			18.00			TB EMAIL
TELC	08/24/10	BT	1.70	153.00			153.00			SFTWARE CONF
Staff AJB BILLEY Total:			18.40	1,668.00	0.00	0.00	1,668.00			
Staff SJM McNAIR										
SUPP	08/11/10	BT	0.30	67.50			67.50			SOFTWARE CONTRACT
Staff SJM McNAIR Total:			0.30	67.50	0.00	0.00	67.50			
Aug 2010 Total:			18.70	1,723.50	0.00	0.00	1,723.50			
Eng ACCTG Total:			18.70	1,723.50	0.00	0.00	1,723.50			

Engage: CIVIC	VOLUNTEER COMMUNITY SERVICE				Bill:	ALL Staff		Office:	MAIN	Main Office
			Contract Amount:	\$0.00						

Work Code	Date	Type	Hours	Amount	Bill	Up/Down	Remaining	Invoice	Status	Comment
Aug 2010										
Staff SJM McNAIR										
MEET	08/04/10	BT	2.50	562.50			562.50			BOARD MEETING
Staff SJM McNAIR Total:			2.50	562.50	0.00	0.00	562.50			
Aug 2010 Total:			2.50	562.50	0.00	0.00	562.50			
Eng CIVIC Total:			2.50	562.50	0.00	0.00	562.50			

Detail Worksheet

Client BEACON Total: 21.20 2,286.00 0.00 0.00 2,286.00

For the Year 01/01/10 - 08/31/10

	<u>NB Hours</u>	<u>Billable Hours</u>	<u>Billable Dollars</u>	<u>Dollars Billed</u>	<u>Dollars Written Up</u>	<u>Dollars Written Dn</u>
Year to Date Client Totals	0.00	192.30	18172.50	15887.00	0.50	0.00

24 Period History													
	<u>06/31/10</u>	<u>07/31/10</u>	<u>06/30/10</u>	<u>05/31/10</u>	<u>04/30/10</u>	<u>03/31/10</u>	<u>02/28/10</u>	<u>01/31/10</u>	<u>12/31/09</u>	<u>11/30/09</u>	<u>10/31/09</u>	<u>09/30/09</u>	<u>Total</u>
Billable	2286.00	2295.00	4851.00	2917.50	936.00	1152.00	1521.00	2214.00	1602.00	4484.00	3134.50	1132.00	28525.00
Billed	0.00	2295.00	4851.00	2918.00	936.00	1152.00	1521.00	2214.00	1602.00	4484.00	2460.00	2000.00	26433.00
WriteUp	0.00	0.00	0.00	0.50	0.00	0.00	0.00	0.00	0.00	0.00	-674.50	-702.50	-1376.50
Receipts	11000.00	0.00	0.00	0.00	4029.00	0.00	2460.00	0.00	4484.00	2460.00	2000.00	0.00	26433.00
	<u>08/31/09</u>	<u>07/31/09</u>	<u>06/30/09</u>	<u>05/31/09</u>	<u>04/30/09</u>	<u>03/31/09</u>	<u>02/28/09</u>	<u>01/31/09</u>	<u>12/31/08</u>	<u>11/30/08</u>	<u>10/31/08</u>	<u>09/30/08</u>	<u>Total</u>
Billable	1570.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1570.50
Billed	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WriteUp	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Receipts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

McNair
& Associates, Chartered
Certified Public Accountants

BEACON ACADEMY OF NEVADA

jmatsis@banv.org

INVOICE # 11200

DATE: August 31, 2010

CLIENT ID: BEACON

PLEASE RETURN TOP PORTION WITH REMITTANCE.

AMOUNT ENCLOSED
 \$ _____

FOR PROFESSIONAL SERVICES RENDERED AS FOLLOWS:

ACCOUNTING AND/OR TAX SERVICES PERFORMED IN
 AUGUST 2010 AS PER ATTACHED SCHEDULE.

New Charges:	\$2,286.00
Plus Prior Balance:	0.00
New Balance:	\$2,286.00

AGED BALANCES

8/31/2010	7/31/2010	6/30/2010	5/31/2010	4/30/2010	3/31/2010+	Total
2,286.00	0.00	0.00	0.00	0.00	0.00	\$2,286.00

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& Associates, Chartered
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BEACON ACADEMY OF NEVADA

jmatsis@banv.org

INVOICE # 11293

DATE: September 30, 2010

CLIENT ID: BEACON

PLEASE RETURN TOP PORTION WITH REMITTANCE.

AMOUNT ENCLOSED
 \$ _____

FOR PROFESSIONAL SERVICES RENDERED AS FOLLOWS:

ACCOUNTING AND/OR TAX SERVICES PERFORMED IN
 SEPTEMBER 2010 AS PER ATTACHED SCHEDULE.

New Charges:	\$6,389.00
Plus Prior Balance:	2,286.00
New Balance:	\$8,675.00

AGED BALANCES

9/30/2010	8/31/2010	7/31/2010	6/30/2010	5/31/2010	4/30/2010+	Total
6,389.00	2,286.00	0.00	0.00	0.00	0.00	\$8,675.00

paid check # 1577
 10/8/10 \$8,675.00

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Work Code	Date	Type	Hours	Amount	Bill	Up/Down	Remaining	Invoice	Status	Comment
Engage: ACCTG	ACCOUNTING & BOOKKEEPING WORK				Bill:	ALL	Staff		Office: MAIN	Main Office
	Contract Amount:		\$0.00							

Work Code	Date	Type	Hours	Amount	Bill	Up/Down	Remaining	Invoice	Status	Comment
Sep 2010										
Staff A/JB BILLEY										
OTHR OTHER BOOKKEEPING S	08/01/10	BT	1.00	90.00			90.00			CHT OF ACCTS
OTHR OTHER BOOKKEEPING S	09/02/10	BT	4.80	432.00			432.00			CHT OF ACCTS
WTB WORKING TRIAL BALAN	09/02/10	BT	0.30	27.00			27.00			STATE WKSHT
COR CORRESPONDENCES WI	09/08/10	BT	0.20	18.00			18.00			APTA FUND
MEET MEETING/CONFERENCE	09/16/10	BT	2.00	180.00			180.00			08/2010
OTHR OTHER BOOKKEEPING S	09/16/10	BT	2.70	243.00			243.00			CHT OF ACCTS
OTHR OTHER BOOKKEEPING S	09/17/10	BT	8.20	738.00			738.00			STATE CODES
OTHR OTHER BOOKKEEPING S	09/20/10	BT	7.70	693.00			693.00			BUILD CHT OF ACCT
OTHR OTHER BOOKKEEPING S	09/21/10	BT	4.00	360.00			360.00			BUILD CHT OF ACCT
OTHR OTHER BOOKKEEPING S	09/22/10	BT	2.80	252.00			252.00			BUILD CHT OF ACCT
WTB WORKING TRIAL BALAN	09/24/10	BT	4.00	360.00			360.00			08/2010
WTB WORKING TRIAL BALAN	09/25/10	BT	3.00	270.00			270.00			08/2010
WTB WORKING TRIAL BALAN	09/27/10	BT	6.00	540.00			540.00			08/2010
WTB WORKING TRIAL BALAN	09/28/10	BT	6.30	567.00			567.00			08/2010
WTB WORKING TRIAL BALAN	09/28/10	BT	3.40	308.00			308.00			08/2010
WPR WORK PAPERS-REVENU	09/30/10	BT	7.10	639.00			639.00			08/2010
Staff A/JB BILLEY Total:			83.50	5,715.00	0.00	0.00	5,715.00			
Staff GPH HADARLY										
SUPM SUPERVISION-MANAGE	09/16/10	BT	0.40	66.00			66.00			RE: HEALTH INS.-OUT OF TOWN EE w/ TAD & MIKE LEVY
WPR WORKING PAPER REVIE	09/30/10	BT	0.50	82.50			82.50			08/10
Staff GPH HADARLY Total:			0.90	148.50	0.00	0.00	148.50			
Staff TAD DE ZOETE										
ACRS ACCOUNTING RESEARC	09/16/10	BT	0.10	12.50			12.50			COA FOR SOFTWARE CO Q'S FROM AMY
MEET MEETING/CONFERENCE	09/16/10	BT	1.40	175.00			175.00			W/CLIENT EMP INS COVERAGE QUESTION
COR CORRESPONDENCES WI	09/17/10	BT	0.20	25.00			25.00			FINISH HEALTH INS MEMO FOR JOHN
GL GENERAL LEDGER UPD	09/28/10	BT	0.70	87.50			87.50			W/AJB ASSEMBLE COPIES FOR BOARD MTG
Staff TAD DE ZOETE Total:			2.40	300.00	0.00	0.00	300.00			
Sep 2010 Total:			66.80	6,163.50	0.00	0.00	6,163.50			
Eng ACCTG Total:			66.80	6,163.50	0.00	0.00	6,163.50			

Print: GPH

McNair & Associates, Chartered

F. 77

For the Dates: 1/01/1980 - 9/30/2010

Detail Worksheet

10/01/2010 9:22:18 AM

Work Code	Date	Type	Hours	Amount	Bill	Up/Down	Remaining	Invoice	Status	Comment
Engage: PAYROLL	PAYROLL, SALES & NON-INCOME TAX MATTERS				Bill:	ALL Staff			Office: MAIN	Main Office
			Contract Amount:	\$0.00						

Work Code	Date	Type	Hours	Amount	Bill	Up/Down	Remaining	Invoice	Status	Comment
Sep 2010										
Staff TAD DE ZOETE										
PAYR PAYROLL REVIEW	09/28/10	BT	0.40	50.00			50.00			WAJB PAYROLL DIFF
PAYR PAYROLL REVIEW	09/29/10	BT	1.40	175.00			175.00			PAYROLL DIFF
Staff TAD DE ZOETE Total:			1.80	225.00	0.00	0.00	225.00			
Sep 2010 Total:			1.80	225.00	0.00	0.00	225.00			
Eng PAYROLL Total:			1.80	225.00	0.00	0.00	225.00			
Client BEACON Total:			88.50	6,388.50	0.00	0.00	6,388.50			

For the Year 01/01/10 - 09/30/10

	NB Hours	Billable Hours	Billable Dollars	Dollars Billed	Dollars Written Up	Dollars Written Dn
Year to Date Client Totals	0.00	280.90	24561.00	18173.00	0.50	0.00

	09/30/10	08/31/10	07/31/10	06/30/10	05/31/10	04/30/10	03/31/10	02/28/10	01/31/10	12/31/09	11/30/09	10/31/09	Total
Billable	6388.50	2286.00	2295.00	4851.00	2917.50	936.00	1152.00	1521.00	2214.00	1602.00	4484.00	3134.50	33781.50
Billed	0.00	2286.00	2295.00	4851.00	2918.00	936.00	1152.00	1521.00	2214.00	1602.00	4484.00	2450.00	26719.00
WriteUp	0.00	0.00	0.00	0.00	0.50	0.00	0.00	0.00	0.00	0.00	0.00	-674.50	-674.00
Receipts	0.00	11000.00	0.00	0.00	0.00	4029.00	0.00	2460.00	0.00	4484.00	2460.00	2000.00	26433.00

	09/30/09	08/31/09	07/31/09	06/30/09	05/31/09	04/30/09	03/31/09	02/28/09	01/31/09	12/31/08	11/30/08	10/31/08	Total
Billable	1132.00	1570.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2702.50
Billed	2000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2000.00
WriteUp	-702.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-702.50
Receipts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Client ID: BEACON BEACON ACADEMY OF NEVADA

Engagement: PAYROLL PAYROLL, SALES & NON-INCOME TAX MATTERS

*McNair
&
Associates, Chartered
Certified Public Accountants*

BEACON ACADEMY OF NEVADA

jmatsis@banv.org

INVOICE # 11372

DATE: October 31, 2010

CLIENT ID: BEACON

PLEASE RETURN TOP PORTION WITH REMITTANCE.

AMOUNT ENCLOSED
\$ 10,207.00

FOR PROFESSIONAL SERVICES RENDERED AS FOLLOWS:

ACCOUNTING AND/OR TAX SERVICES PERFORMED IN
OCTOBER 2010 AS PER ATTACHED SCHEDULE.

New Charges: \$10,207.00

Plus Prior Balance: 0.00

New Balance: \$10,207.00

pd
NOV 12th
check # 1626
\$10,207.00

AGED BALANCES

<u>10/31/2010</u>	<u>9/30/2010</u>	<u>8/31/2010</u>	<u>7/31/2010</u>	<u>6/30/2010</u>	<u>5/31/2010+</u>	<u>Total</u>
10,207.00	0.00	0.00	0.00	0.00	0.00	\$10,207.00

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Printe GPH

McNair & Associates, Chartered

F 51

For the Dates: 1/01/1980 - 10/31/2010

Detail Worksheet

10/31/2010 8:07:27 PM

CLIENT A/R BALANCE:						0.00	
Aging:	10/31/2010	9/30/2010	8/31/2010	7/31/2010	6/30/2010	5/31/2010+	Total A/R
	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Engage: ACCTG

ACCOUNTING & BOOKKEEPING WORK

Bill: ALL Staff

Office: MAIN Main Office

Contract Amount: \$0.00

Work Code	Date	Type	Hours	Amount	Bill	Up/Down	Remaining	Invoice	Status	Comment
Oct 2010										
Staff AJB BILLEY										
WPR WORK PAPERS-REVENU	10/01/10	BT	4.80	432.00			432.00			
OTHR OTHER BOOKKEEPING S	10/04/10	BT	1.50	135.00			135.00			AUDIT
WPR WORK PAPERS-REVENU	10/04/10	BT	4.30	387.00			387.00			PR
OTHR OTHER BOOKKEEPING S	10/05/10	BT	4.50	405.00			405.00			AUDIT
OTHR OTHER BOOKKEEPING S	10/06/10	BT	1.70	153.00			153.00			AUDIT
WPR WORK PAPERS-REVENU	10/07/10	BT	2.20	198.00			198.00			07/2010
WPR WORK PAPERS-REVENU	10/08/10	BT	8.60	774.00			774.00			07 & 08/2010
MEET MEETING/CONFERENCE	10/11/10	BT	8.00	320.00			320.00			SEMNAR
OTHR OTHER BOOKKEEPING S	10/12/10	BT	4.20	378.00			378.00			CHT OF ACCTS
OTHR OTHER BOOKKEEPING S	10/13/10	BT	2.80	252.00			252.00			CHT OF ACCTS
OTHR OTHER BOOKKEEPING S	10/14/10	BT	0.80	72.00			72.00			CHT OF ACCTS
WPR WORK PAPERS-REVENU	10/14/10	BT	1.50	135.00			135.00			PR JUL -SEP
COR CORRESPONDENCES WI	10/15/10	BT	0.20	18.00			18.00			FILE EMAIL
PAYR PAYROLL REVIEW	10/15/10	BT	2.30	207.00			207.00			JUL-SEP
OTHR OTHER BOOKKEEPING S	10/18/10	BT	1.40	126.00			126.00			AUDIT
OTHR OTHER BOOKKEEPING S	10/18/10	BT	4.20	378.00			378.00			10-11 BUDGET
OTHR OTHER BOOKKEEPING S	10/19/10	BT	3.90	351.00			351.00			10-11 BUDGET
OTHR OTHER BOOKKEEPING S	10/20/10	BT	1.90	171.00			171.00			10-11 BUDGET
OTHR OTHER BOOKKEEPING S	10/20/10	BT	1.80	144.00			144.00			APTAFUND CODING
MEET MEETING/CONFERENCE	10/21/10	BT	2.50	225.00			225.00			TRAIN APTA
OTHR OTHER BOOKKEEPING S	10/21/10	BT	4.70	423.00			423.00			APTAFUND
MEET MEETING/CONFERENCE	10/22/10	BT	2.50	225.00			225.00			APTAFUND
OTHR OTHER BOOKKEEPING S	10/22/10	BT	1.10	99.00			99.00			BUDGET
OTHR OTHER BOOKKEEPING S	10/22/10	BT	4.00	360.00			360.00			APTAFUND
OTHR OTHER BOOKKEEPING S	10/26/10	BT	7.40	666.00			666.00			BUDGET 10-11
OTHR OTHER BOOKKEEPING S	10/27/10	BT	4.10	369.00			369.00			BUDGET 10-11
OTHR OTHER BOOKKEEPING S	10/28/10	BT	7.30	657.00			657.00			BUDGET 10-11
OTHR OTHER BOOKKEEPING S	10/29/10	BT	6.90	621.00			621.00			BUD/NOV REPT
Staff AJB BILLEY Total:			100.90	8,681.00	0.00	0.00	8,681.00			
Staff CGB BALLESTEROS										
JRN JOURNAL INPUT-CHECK	10/01/10	BT	1.80	117.00			117.00			ENTER 07/10-08/10 CHECKS INTO QB

Client ID: BEACON BEACON ACADEMY OF NEVADA

Engagement: ACCTG ACCOUNTING & BOOKKEEPING WORK

Printed By: GPH

McNair & Associates, Chartered

Page 52

For the Dates: 1/01/1990 - 10/31/2010

Detail Worksheet

10/31/2010 8:07:27 PM

Work Code	Date	Type	Hours	Amount	Bill	Up/Down	Remaining	Invoice	Status	Comment
Staff CGB BALLESTEROS Total:			1.80	117.00	0.00	0.00	117.00			
Staff TAD DE ZOETE										
COM COMPUTER-HARDWARE/	10/08/10	BT	0.50	62.50			62.50			SETUP PERS TRACKING IN QB
COM COMPUTER-HARDWARE/	10/08/10	BT	0.60	75.00			75.00			QB UPDATES
COM COMPUTER-HARDWARE/	10/11/10	BT	0.40	50.00			50.00			TRANSFER FILES FOR AMY TO JUMP DRIVE
TELC TELEPHONE CALL/CONS	10/21/10	BT	0.10	12.50			12.50			SOFTWARE CO BASIS QUESTION
ACRS ACCOUNTING RESEARC	10/28/10	BT	3.20	400.00			400.00			READ THRU DRAFT AUDIT
MEET MEETING/CONFERENCE	10/28/10	BT	0.50	62.50			62.50			SJM ABOUT COUNSELING
ACRS ACCOUNTING RESEARC	10/29/10	BT	3.10	387.50			387.50			CHANGES TO AUDIT DRAFT FS RESEARCH GOVT AUDITS-CALLS TO AUDITOR AND BANK FOLLOWUP
ACRS ACCOUNTING RESEARC	10/29/10	BT	2.70	337.50			337.50			W/SJM & AJB RELATED PARTY/FS CHANGES, ETC.
Staff TAD DE ZOETE Total:			11.10	1,387.50	0.00	0.00	1,387.50			
Oct 2010 Total:			113.80	10,185.50	0.00	0.00	10,185.50			
Eng ACCTG Total:			113.80	10,185.50	0.00	0.00	10,185.50			

Engage: **SUPPORT** **SUPPORT STAFF FUNCTION** Biller: ALL Staff Office: MAIN Main Office
 Contract Amount: \$0.00

Work Code	Date	Type	Hours	Amount	Bill	Up/Down	Remaining	Invoice	Status	Comment
Oct 2010										
Staff PB BELOSHITSKI										
OTHR OTHER BOOKKEEPING S	10/21/10	BT	0.60	21.00			21.00			COPY FILES, CREATE A BINDER
Staff PB BELOSHITSKI Total:			0.60	21.00	0.00	0.00	21.00			
Oct 2010 Total:			0.60	21.00	0.00	0.00	21.00			
Eng SUPPORT Total:			0.60	21.00	0.00	0.00	21.00			

Client ID: BEACON BEACON ACADEMY OF NEVADA

Engagement: SUPPORT SUPPORT STAFF FUNCTION

Print: GPH

McNair & Associates, Chartered

F 53

For the Dates: 1/01/1980 - 10/31/2010

Detail Worksheet

10/31/2010 8:07:27 PM

Client BEACON Total: 114.40 10,206.50 0.00 0.00 10,206.50

For the Year 01/01/10 - 10/31/10

	<u>NB Hours</u>	<u>Billable Hours</u>	<u>Billable Dollars</u>	<u>Dollars Billed</u>	<u>Dollars Written Up</u>	<u>Dollars Written Dn</u>
Year to Date Client Totals	0.40	375.30	34787.50	24562.00	1.00	0.00

24 Period History													
	<u>10/31/10</u>	<u>09/30/10</u>	<u>08/31/10</u>	<u>07/31/10</u>	<u>06/30/10</u>	<u>05/31/10</u>	<u>04/30/10</u>	<u>03/31/10</u>	<u>02/28/10</u>	<u>01/31/10</u>	<u>12/31/09</u>	<u>11/30/09</u>	<u>Total</u>
Billable	10206.50	6388.50	2286.00	2295.00	4851.00	2917.50	936.00	1152.00	1521.00	2214.00	1602.00	4484.00	40853.50
Billed	0.00	6389.00	2286.00	2295.00	4851.00	2918.00	936.00	1152.00	1521.00	2214.00	1602.00	4484.00	30648.00
WriteUp	0.00	0.50	0.00	0.00	0.00	0.50	0.00	0.00	0.00	0.00	0.00	0.00	1.00
Receipts	8675.00	0.00	11000.00	0.00	0.00	0.00	4029.00	0.00	2460.00	0.00	4484.00	2460.00	33108.00
	<u>10/31/09</u>	<u>09/30/09</u>	<u>08/31/09</u>	<u>07/31/09</u>	<u>06/30/09</u>	<u>05/31/09</u>	<u>04/30/09</u>	<u>03/31/09</u>	<u>02/28/09</u>	<u>01/31/09</u>	<u>12/31/08</u>	<u>11/30/08</u>	<u>Total</u>
Billable	3134.50	1132.00	1570.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5837.00
Billed	2460.00	2000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4460.00
WriteUp	-674.50	-702.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-1377.00
Receipts	2000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2000.00

Client ID: BEACON BEACON ACADEMY OF NEVADA

Engagement: SUPPORT SUPPORT STAFF FUNCTION

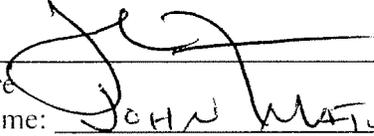
4. Attach two copies of all documents or items you believe provide credible evidence to support your allegations. NRS 281A.440.2(b)(1) requires you to submit all related evidence to support your allegations. NAC 281A.435.3 defines credible evidence as a minimal level of any reliable and competent form of proof provided by witnesses, records, documents, exhibits, minutes, agendas, videotapes, photographs, concrete objects, or other similar items that would reasonably support the allegations made within the complaint. Credible evidence does not include a newspaper article or other media report if the article or report is offered by itself.

State the total number of additional pages attached (including evidence) _____.

REQUESTOR'S INFORMATION:

NAME: JOHN MATSIS	E-MAIL: john.matsis@banw.org
ADDRESS: 3040 ST. TROPEZ ST	
CITY, STATE, ZIP: LAS VEGAS, NV 89128	
TELEPHONE: 702-724-8607	CELL PHONE: 702 498-6481

By my signature below, I do affirm that the facts set forth in the foregoing complaint and attachments thereto are true and correct to the best of my knowledge and belief and I am willing to provide sworn testimony if necessary regarding these allegations.

Signature: 
 Print Name: JOHN MATSIS

Date: 11/24/10

Please return an original signed form, two copies of the form, and three copies of the supporting documents and evidence to:

Executive Director
 Nevada Commission on Ethics
 704 W. Nye Lane, Suite 204
 Carson City, Nevada 89703

Ethics complaints submitted by facsimile will not be considered as properly filed with the Commission.
NAC 281A.255.3

John W. Matsis
3040 St Tropez Street
Las Vegas, NV 89128
(702) 498-6981
John.matsis@banv.org

NEVADA COMMISSION ON ETHICS
Ethics Complaint
NRS 281A.440.2

Re: Sharon McNair, Treasurer, Beacon Academy of Nevada
Submitted by: John Matsis

Statute NRS 281A.100-Member of a Household: Employment and interference with the supervision and job performance of her daughter, who is employed by the school.

In August 2009, Beacon Academy of Nevada Governing Body (Board) Treasurer Sharon McNair approached Beacon Academy Principal Michael Opp regarding hiring her daughter as a part-time math teacher. Although the daughter had no experience teaching virtually (the Beacon Academy model), because she was an experienced math teacher, he hired her although he did have misgivings about hiring a family member of a board member. While the board is his employer, he did not feel comfortable denying this request.

Beacon Academy is funded on student count, and virtual schools must have meticulous record keeping regarding attendance and communications with students so the state auditors are comfortable that the students on our roster are engaged and attending school. On September 22, 2010, Mr. Opp reassigned students away from teachers who were not adequately maintaining the documentation and communications necessary for a favorable student count audit, one of whom was Mrs. McNair's daughter. Attached is an email chain from September 22 to September 24 between Mr. Opp and Mrs. Styles (Mrs. McNair's daughter) where Mr. Opp explains why a number of her students were reassigned to other teachers, which, in effect, diminished Mrs. Styles pay rate.

On the afternoon of September 24, 2010, Executive Director Gary Waters received a telephone call from an irate Mrs. McNair, in which she demanded to know why her daughter had her teaching role diminished and complaining about Principal Opp. Mr. Waters was already aware of the teacher reassignments and backed up the actions of his Principal.

On or about October 1, 2010, I was in the offices of McNair and Associates, Mrs. McNair's CPA firm, on school business (the relationship of McNair and Associates and Beacon Academy of Nevada is addressed in a separate complaint.) As I completed my meeting with the McNair and Associates bookkeeper assigned to the school, Mrs. Mc asked me into her office on my way out. She asked my opinion of Principal Opp, which took me by surprise. Asking her to be more specific in what she wanted to know about him, she commenced to denigrate his character, appearance, manners and performance, stating that she doesn't think he fits in, and admitted that this had to do with his actions towards her daughter. I only remember stating to her that like all employees, he has strengths and weaknesses. This encounter put me on the spot and made me feel quite uncomfortable.

On November 4, 2010, Mr. Waters was summoned to Mrs. McNair's office, ostensibly to discuss his contract, and at that time, Mrs. McNair once again complained about Mr. Opp to him, again expressing her desire to see him gone. Mr. Waters and I are both of the opinion that her animosity toward Mr. Opp is entirely due to the fact that her daughter works for the school and was singled out for her performance. A complaint regarding a Board Member having a family member working for the organization has been filed with the Nevada Department of Education under NAC 386.345.

Additional Person with knowledge of the facts and circumstances:

Michael Opp, Principal
8970 W. Tropicana Avenue, Suite 6
Las Vegas, NV 89147
Michael.opp@banv.org
(702) 439-2919

John Matsis

From: Michael Opp
Sent: Wednesday, November 17, 2010 11:40 AM
To: John Matsis
Subject: Fwd: Alg I Section Transferred

John,
This is the thread of my emails with Kimberly McNair during count week. I had called her school phone number earlier in the week to talk with her about it - left a message - but received no call back.

We only had two days to go and I felt it was important to make a quick decision in order to have more of her students count - especially given her track record from the count period last year. My estimate of the funding loss to the school of keeping her on as the instructor in the just the Alg I course was in the \$60,000 range. I made six other section transfers for other teachers that week for much the same reasons.

Michael

Forwarded conversation

Subject: Alg I Section Transferred

From: **Michael Opp** <michael.opp@banv.org>
Date: Wed, Sep 22, 2010 at 4:26 PM
To: Kimberly McNair-Styles <kimberly.styles@banv.org>
Cc: Susan Waters <susan.waters@banv.org>

Hello Kimberley,

We have noticed that you are having difficulties keeping up with your students attendance. The last two Weekly Attendance Quizzes were VERY challenging - and defeated the purpose of allowing us to make quick attendance updates. Week 3's questions were quite difficult and would take me 10 minutes to work out. Week 4's quiz is 13 questions - and none are easy and would take a minimum of a half hour to complete.

At this juncture - we need to have the attendance process moving quickly for all students. To make that possible I have transferred the Algebra I course in BrainHoney to Patty Ciarlo. You both are listed as instructors for the remainder of the week. Next week I will inactivate your account in the course.

This is not a decision made lightly since we are reluctant to make instructor changes - but it is one that we had to do to get all students to count. I hope you will work with Patty if she has questions.

Michael

--

Principal

Beacon Academy of Nevada

8970 W. Tropicana Ave, Suite 6
Las Vegas, NV 89147
Office: (702) 726-8602
Cell: (702) 439-2919
Fax: 702-538-9500

From: **Kimberly McNair-Styles** <kimberly.styles@banv.org>
Date: Thu, Sep 23, 2010 at 5:12 PM
To: Michael Opp <michael.opp@banv.org>

I don't know what quiz you are talking about, but my week 4 quiz only had 3 questions. They were not very difficult as I saw.

Kim

Kimberly McNair-Styles
Math Business Teacher
Beacon Academy of Nevada
8970 W. Tropicana Ave, Ste 6
Las Vegas, NV 89147
1-888-844-8020
website: <https://sites.google.com/a/banv.org/ms-mcnair-styles-webpage/>

From: **Kimberly McNair-Styles** <kimberly.styles@banv.org>
Date: Thu, Sep 23, 2010 at 5:43 PM
To: Michael Opp <michael.opp@banv.org>

I am not happy with that decision. Maybe if you feel that way that I shouldn't teach at all. You make the decision. I feel that I have done a good job for your school and don't like this feeling.

Kim

Beacon Academy of Nevada
8970 W. Tropicana Ave, Ste 6
Las Vegas, NV 89147

From: **Michael Opp** <michael.opp@banv.org>
Date: Thu, Sep 23, 2010 at 7:01 PM
To: Kimberly McNair-Styles <kimberly.styles@banv.org>

Kimberley,
This week is THE week that teachers need to do attendance EVERY day. Your attendance rate in Power Attendance was significantly behind and your attendance quizzes in Brainhoney - more difficult than mosts students could do. The attendance quiz is supposed to be simple and quick for students to do. We deleted the 13 question Week 4 attendance quiz and started over.

For you not to notice that the quiz for week 4 was 13 difficult questions and no students were responding - by Wednesday afternoon - indicates to me that you had too many students/sections. We only had two days left to the count period and the majority of your students were not going to count.

We have not singled you out - and have moved sections, hired additional teachers and made adjustments to several teachers schedules all throughout the last two weeks.

Your interactions with students have always been professional - but tend to be brief at a time when auditors are looking for "substantive" responses from teachers. Your calls to students (6 since the beginning of school - the average teacher has made over 200 calls) and limited log notes related to non recorded calls were also indicators that you had too many students. It was not a decision we arrived at lightly - but the potential costs to the school warranted immediate action.

I hope you will continue with the courses that are still assigned to you and that you will understand this is a decision made in the best interest of the school and students.

Michael

From: **Kimberly McNair-Styles** <kimberly.styles@banv.org>

Date: Thu, Sep 23, 2010 at 11:35 PM

To: Michael Opp <michael.opp@banv.org>

Cc: Gary Waters <gary.waters@banv.org>, Susan Waters <susan.waters@banv.org>

I don't know if you talked to John K or not, but I was entering my attendance and then it was disappearing. That is one reason that you didn't see entries everyday. I have been doing it as I have entries. I also have been grading assignments daily as they come in. I am sorry that you feel I can't handle the classes, but I do my best and I am sure that I am not the only teacher having attendance problems. I looked at the quiz and didn't realize that there were that many questions, I did have some students completing the quiz. I feel that a quiz should be challenging enough so that students have to use their knowledge, I got questions from the pool so felt they were ok.

I felt like that you were not happy with me as I feel I do a good job for Beacon and that I am a full time teacher for CCSD also. Most of your teachers aren't full time and didn't take on this many students. I wish that you would have contacted me about this change before just taking it away from me like you did. I was very shocked and hurt that you would just take it away and give it to someone else. I understand that the attendance is important, but to do it this way is wrong as I and others see it. I will continue to do the other classes as I have an obligation to the school and students and felt that it would be wrong for me to drop it now. I would like to have some of the Algebra students back if possible as I feel I can handle it. I did have problems with the program and did try to correct it.

Again I am very upset with the decision that was made and wish that I would have been contacted about the change before it took place so that I was aware that you were taking it from me. I don't think that it's fair not to warn me and give me the chance.

Kimberly

From: **Michael Opp** <michael.opp@banv.org>

Date: Fri, Sep 24, 2010 at 5:04 PM

To: Kimberly McNair-Styles <kimberly.styles@banv.org>

Kimberley,

I checked your phone records, read emails, reviewed Power Attendance data, Elluminate sessions, time online in Blackboard and BrainHoney. Every bit of data indicated you were not able to keep up and be proactive given the numbers of students and sections assigned to you. Your numbers in comparison to the rest of the teachers were VERY low.

For example - we have been stressing with all teachers - phone calls using Shortell. You made 6 calls of which most ended in voice mail. The MINIMUM requirement was that a teacher was supposed to have talked with every student by phone once a month. That meant that you should have had about 100 successful recorded calls by the end of this week - as a minimum. When students call you this can occasionally be at a time when you don't have Shortell properly set up - but your calls should ALL be through Shortell. The recordings are our documentation for the auditors - and they do listen to them.

Your first Elluminate in Accounting was not held until two week after school started. The same in Personal Finance, Financial Literacy, and Algebra I. **TWO WEEKS passed before you held even one Elluminate session in any of your classes!** I had asked teachers to do EXTRA sessions of Elluminate the first two weeks of school to help get new students up to speed.

Announcements in all your courses are sparse (one on VERY short one on Sept 2nd and the not another till the automated assignment one created by Bb on Sept. 19th) and your website on Google - empty except for your name and no calendar for your students. I ask teachers to be very candid with me on their availability and demands on their life that might impact their ability to do the kind of job we need done. We can then negotiate in good faith a reasonable assignment. I don't feel you have been candid with me - yet all the things I mention above - are not news to you.

I made the same decision this week with 4 other teachers. My perspective is that I simply reduced yours and the others teachers assignment to manageable numbers.

Michael

From: **Kimberly McNair-Styles** <kimberly.styles@banv.org>
Date: Fri, Sep 24, 2010 at 11:04 PM
To: Michael Opp <michael.opp@banv.org>

I am not going to continue being picked at and have you keep on at me. I will continue to do the other classes that I have been assigned unless you decide that I shouldn't since you have found many items that you feel I am not doing. I have worked on my webpage, but am having trouble inserting the calendar. I will find a way to get it on the site. I am trying to do all the required things, but there were alot that you required all at once. I have posted announcements as you requested, worked on my website as you requested. I looked at other sites and found that some were not complete either. I am trying to complete the requested work for you, but if you feel that I can't handle the work then just tell me and I will resign. It is your decision if you feel so negative towards me and feel that I am not able to handle the classes. Thanks for your honesty on your feelings and thoughts.

Kimberly

--
Principal

Beacon Academy of Nevada

8970 W. Tropicana Ave. Suite 6

Las Vegas, NV 89147

Office: (702) 726-8602

Cell: (702) 439-2919

Fax: 702-538-9500

NEVADA COMMISSION ON ETHICS
REQUEST FOR OPINION
(ETHICS COMPLAINT)

RECEIVED

DEC 10 2010

COMMISSION
ON ETHICS

No. 10-108C

NRS 281A.440.2

Please print or complete online.

1. Provide the name, title, public agency, address, and telephone number for the public officer or employee you allege violated the Nevada Ethics in Government Law, NRS 281A. (If more than one public officer or employee is alleged to have violated the law, use a separate form for each individual.)

Name & Title:	SHARON McNAIR, TREASURER	
Public Agency:	BEACON ACADEMY OF NEVADA, GOVERNING BODY	
Address:	C/O McNAIR & ASSOCIATES, CPA 4015 S. EL CAPITAN #888	
City, State, Zip:	LAS VEGAS, NV 89147	Telephone: 702-646-0888

2. Describe in specific detail the conduct of the public officer or employee identified above that you allege violated the provision(s) of chapter 281A of NRS. (You must include specific facts and circumstances to support your allegations - including dates, times, places, and the name and position of each person involved.)

Check here if additional pages are attached.

PLEASE SEE ATTACHMENT RE: NRS 281A, 170. WILLFUL VIOLATION OF:	
NRS 281A.420; NRS 281A.430	
PUBLIC OFFICER ENGAGED IN DISCUSSION AND ACTION ON PUBLIC MATTERS AFFECTING THE SCHOOL WITH KNOWLEDGE OF HER OWN PRIVATE INTERESTS IN VIOLATION OF NRS 281A.420. IN ADDITION, SHE HAS MAINTAINED A PRIVATE INTEREST WITH MYSELF IN A PRIVATE CAPACITY (TAX PREPARER) WHICH HAS BEEN MATERIALLY COMPROMISED. SHE ENGAGED AND ADVOCATED FOR HER OWN PRIVATE INTERESTS TO RECEIVE FUNDS FROM THE SCHOOL AND AS TREASURER THAT BENEFIT HER DIRECTLY. FURTHERMORE, SHE DIRECTED AND CONSPIRED FOR THE HIRING OF HER EMPLOYEE AT THE SCHOOL IN WHICH SHE IS A PUBLIC OFFICER. SHE INVOLVED 2 OTHER BOARD MEMBERS IN THIS ATTEMPT TO ENRICH HERSELF	

3. Identify all persons who might have knowledge of the facts and circumstances you have described, as well as the nature of the testimony the person will provide. Include the address and telephone number for each person.

Check here if additional pages are attached.

Name & Title:	GARY WATERS, EXECUTIVE DIRECTOR	
Address:	10325 EARLY SUN CT.	Telephone: 702-497-0447
City, State, Zip:	LAS VEGAS, NV 89135	
Nature of Testimony:	WILL CORROBORATE ATTACHED REPORT	

4. Attach two copies of all documents or items you believe provide credible evidence to support your allegations. NRS 281A.440.2(b)(1) requires you to submit all related evidence to support your allegations. NAC 281A.435.3 defines credible evidence as a minimal level of any reliable and competent form of proof provided by witnesses, records, documents, exhibits, minutes, agendas, videotapes, photographs, concrete objects, or other similar items that would reasonably support the allegations made within the complaint. Credible evidence does not include a newspaper article or other media report if the article or report is offered by itself.

State the total number of additional pages attached (including evidence) 18.

REQUESTOR'S INFORMATION:

NAME: <u>JOHN MATSIS</u>	E-MAIL: <u>john.matsis@bcnw.org</u>
ADDRESS: <u>3040 ST TROPEZ ST</u>	
CITY, STATE, ZIP: <u>LAS VEGAS, NV 89128</u>	
TELEPHONE: <u>702 726-8607</u>	CELL PHONE: <u>702 498-6981</u>

By my signature below, I do affirm that the facts set forth in the foregoing complaint and attachments thereto are true and correct to the best of my knowledge and belief and I am willing to provide sworn testimony if necessary regarding these allegations.

Signature 
 Print Name: JOHN MATSIS

Date 11/25/10

Please return an original signed form, two copies of the form, and three copies of the supporting documents and evidence to:

**Executive Director
 Nevada Commission on Ethics
 704 W. Nye Lane, Suite 204
 Carson City, Nevada 89703**

Ethics complaints submitted by facsimile will not be considered as properly filed with the Commission.
NAC 281A.255.3

John W. Matsis
3040 St Tropez Street
Las Vegas, NV 89128
(702) 498-6981
John.matsis@banv.org

NEVADA COMMISSION ON ETHICS
Ethics Complaint
NRS 281A.440.2

Re: Sharon McNair, Treasurer, Beacon Academy of Nevada

Submitted by: John Matsis

Statute NRS 281A.170 Willful Violation

NRS 281.420

NRS 281.430

Sharon McNair, with Hadassa Lefkowitz and Stacey Ginoza (separate complaints filed on these two individuals) willfully violated the Nevada Open Meeting Law. The complaint filed with the Nevada Attorney General's Office is attached.

Additional persons with knowledge of these facts and circumstances:

William Carrico, Member
5448 Desert Spring Street
Las Vegas, NV 89149
(702) 682-6702
billynvus@yahoo.com

Anthony Willey, Member
353 Amber Pine Street #104
Las Vegas, NV 89144
(702) 277-6966
Tonywilley62@yahoo.com

Ernest Freggiaro, PE, Member
4588 Coachman Circle
Las Vegas, NV 89119
(702) 683-3398
ernief@integrity-engineering.net

OPEN MEETING LAW COMPLAINT FORM

THIS FORM MUST BE FILLED OUT COMPLETELY

Name of Complainant: JOHN MATSIS

Mailing Address: 3040 ST TROPEZ ST.

City and State: LAS VEGAS, NV 89128

Daytime Telephone: 702-498-6981

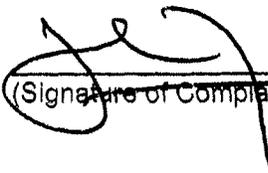
Name of Public Body: BEACON ACADEMY OF NEVADA
(i.e., specific board, commission, agency, etc.) GOVERNING BODY

Date of Meeting where Alleged Violation occurred: 11/8/10, 11/15/10
(Note: A separate form must be completed for each meeting date/alleged violation)

Describe Specific Violations: PLEASE SEE ATTACHED
LETTER AND ATTACHMENTS FOR
DETAILS

(use additional pages, only if necessary)

DATE SUBMITTED: 11/19/10


(Signature of Complainant)

Return original form to:
Office of the Attorney General
ATTN: OML Coordinator
100 North Carson Street
Carson City, Nevada 89701-4717
Telephone: (775) 684-1100
Facsimile: (775) 684-1108
(Fax copies will be accepted followed by original)

John W. Matsis
3040 St Tropez Street
Las Vegas, NV 89128

November 19, 2010

Mr. George Taylor
Open Meeting Law Coordinator
Office of the Attorney General
100 Carson Street
Carson City, NV 89701-4717

Dear Mr. Taylor:

After careful thought and consideration, as Director of Compliance for Beacon Academy of Nevada, a public, statewide virtual charter high school sponsored by the Nevada State Board of Education, I am compelled to file this Open Meeting Complaint against the Governing Body of Beacon Academy of Nevada, specifically the Executive Committee of this body, consisting of Hadassa Lefkowitz, President, Stacey Ginoza, Vice-President, and Sharon McNair, Treasurer.

As a prelude to the events that comprise the crux of this complaint, it is important to note that the Treasurer, Mrs. McNair, also serves as a vendor to the school. While she has maintained that she does not profit from this relationship, Executive Director Mr. Gary Waters and I are in concurrence that this relationship is in violation of NRS statutes as well as school bylaws. Mr. Waters has discussed this with her in the past, suggesting that she remove herself from the Board if she wants to maintain her vendorship. She dismissed this suggestion.

- On November 4, 2010, Executive Director Gary Waters was summoned to a meeting at the offices of McNair and Associates, the CPA firm owned by Treasurer McNair. He was greeted by her and Governing Body Counsel John McMillan, ostensibly to discuss questions regarding Mr. Waters's contract and other vendor and employee issues. As part of my duties are fiscally related, I work closely with an employee of McNair and Associates who does our reconciliations and formalized fiscal reporting after I provide her with the information. At this meeting, Mr. Waters was informed by Mrs. McNair that she felt that I am "weak" in my job and had intentions of having her employee hired by the school. Through Mr. Waters, she also demanded that we begin advertising for a part-time bookkeeper with government experience. Mr. Waters was very troubled by the fact that a Board member was blatantly displaying a conflict of interest, not only had she been profiting from the public body on which she sits, but was now attempting to manipulate it to the gain of an employee. Mr. Waters reported this very odd meeting to me and we had difficulty understanding where this was leading to. For the record, Mr. Waters is my direct supervisor and his evaluations of my performance do not concur with Mrs. McNair, someone who has little if any knowledge regarding the day to day operation of our school
- On the evening of November 8, 2010, Mr. Waters reported the following to me: He called Vice President Stacey Ginoza to report that Beacon's Special Education Coordinator had resigned. As Mrs. Ginoza is a Clark County School District Teacher/Administrator, Mr. Waters asked if she might know of someone qualified that might apply for the position. His description of her

response was that she was curt and the conversation was very short; however, when it did end, Mr. Waters became aware that she did not properly disconnect her mobile phone and he heard familiar voices. He immediately recognized them to be the voices of President Lefkowitz and Treasurer McNair, who were clearly having a clandestine meeting regarding Beacon Academy. Mr. Waters heard them discussing him, me, and other employees as well as denigrating at least one of their fellow board members. We were both stunned with this revelation and decided that we would discuss in the morning how best to react to this disturbing occurrence.

- On the morning of November 9, 2010 I opened an email from Governing Body Member Ernest Freggiaro. He forwarded the following email message from President Lefkowitz, who. According to the time stamp, sent this message shortly after her clandestine meeting with Mrs. McNair and Mrs. Ginoza. A printed version is attached:

From: Hadassa Lefkowitz [mailto:wldsrvd@gmail.com]

Sent: Monday, November 08, 2010 10:14 PM

To: Sharon McNair; Stacey Ginoza; Ernie Freggiaro; Anthony Willey; William Carrico; Helene Upson

Subject: Meeting

Hello All!

I would like for us to have a closed Board meeting on Monday at 5:30pm.

It is important that everyone is able to attend.

Please confirm for your ability to attend as soon as possible as this meeting needs to be posted tomorrow.

Thank you so much for your support.

--

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Hadassa Lefkowitz

Mr. Freggiaro replied that he would not take part in this meeting, and shortly thereafter, Board Members Anthony Willey and William Carrico notified Gary Waters about the same meeting. Mr. Freggiaro, Mr. Willey and Mr. Carrico were all confused and concern about the propriety of such a meeting, and they received the following message from Mrs. Lefkowitz the evening of November 9:

From: Hadassa Lefkowitz <wldsrvd@gmail.com>

Date: November 9, 2010 9:50:19 PM PST

To: Anthony Willey <tonywilley62@yahoo.com>, William Carrico <billynyus@yahoo.com>, Ernie Freggiaro <ernief@integrity-engineering.net>, Sharon McNair <Sharon@mcnairepas.com>, Helene Upson <heleneupson@hotmail.com>

Subject: Meeting, Monday

Hi All!

I hope all is well with everyone.

The meeting scheduled for 6pm this Monday at Sharon's office is being called and will be run by our attorney, John McMillan.

As such I believe it is imperative that everyone needs to make every effort to attend.

This is a closed meeting for Board members only.

I hope to see everyone there.

If you have any questions or concerns please let me know as soon as possible.

Our regular monthly meeting will be held on Thursday, Nov, 18th at the Beacon office and dinner will be served.

Thank you so much!

Hadassa

--

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Hadassa Lefkowitz

Members Willey, Carrico and Freggiaro separately let Mr. Waters and me know initially that they would not be attending this meeting that Mr. and Waters and I were not supposed to know about. However, Mr. Carrico, an attorney, decided to call Governing Body Counsel McMillan to discuss the propriety of this meeting, and Mr. McMillan stated that it is a legal meeting for informational purposes only. Mr. Carrico then decided that he would attend and not comment or participate in any discussion so that he could get an idea of what all of the clandestine activity was all about.

- It is important to note here that knowledge of a Governing Body hiding information from the Administration of Beacon as hiding information from other members added a tremendous amount of stress to the workplace. This was all happening while the staff was preparing from a state audit regarding our student count, the results of which determine our finances for the fiscal year, as well as working with an independent CPA firm on the annual audit and other state required reports that were due on or before November 15.
- On November 9 I discovered that Mrs. Lefkowitz had sent me a message the evening of November 8, after the clandestine meeting of the Executive Committee. I did not see it until sometime on the 9th as she sent it to a personal email account that I don't check that often rather than to my work address:

from Hadassa Lefkowitz <wldsrvd@gmail.com>

to John Matsis
<johnmatsis@gmail.com>
date Mon, Nov 8, 2010 at 9:47 PM
subject Request
mailed-by gmail.com
signed-by gmail.com

hide details Nov 8 (11 days ago)

Hi John!

Would you please do me a favor and email the following items to me first thing in the morning.

Template for posting the board meetings

Template for the agenda

Emails you send the postings to (including the state Dept. of Ed., and Tom McCormack

Directions for how to post the meetings.

Please email to my wldsrvd@gmail.com address.

If you want you can email to my Interact address as well.

The Board will be putting together the agenda and posting the meetings for this and future meetings.

Please also email to me the items Administration would like to have on the agenda.

Thanks a million!

--

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Hadassa Lefkowitz

The time stamp on this correspondence indicates that it was sent before the invitations to the "closed meetings" were sent out to the Board Members. It is apparent that during the secret meeting of November 8, Mrs. Lefkowitz, Mrs. McNair and Mrs. Ginoza arbitrarily decided without consulting the other members of the Board or discussing with the staff that the Board would now be responsible for posting Public Notices. As this has been my responsibility since Beacon opened, working with the Executive Director who in turn worked with the President on compiling the agenda and I would properly post it, this was again a surprising development. I sent her a word document as a sample and attached the items that Mr. Waters and I felt needed to be included in a meeting scheduled for November 18. This correspondence included locations and fax numbers for posting as well as the email address of Tom McCormack, Charter School Consultant for the Nevada Department of Education. For the record, I received a similar request from Mrs. Ginoza on November 15 so that she may post future agendas.

I stressed to Mrs. Lefkowitz that it is my habit to post early and asked her to send it to me before the posting deadline of 9:00 AM November 15 (the day of the closed meeting). This was the last that heard from Mrs. Lefkowitz until the late afternoon of November 17.

- On November 15, I came to work and there was no agenda posted at the school, the place of business and the site of the scheduled meeting. I called Tom McCormack at DOE to find out if he received an agenda, and he hadn't. I called Mr. Freggiaro, Mr. Willey and Mr. Carrico, and none of these members had received an agenda and, needless to say, were very uncomfortable with the thought of attending an un-posted public meeting. Mr. Waters and I reported these irregularities to Mr. McCormack, and he encouraged us to speak to Mr. George Taylor with the Attorney General's office regarding a potential open meeting complaint. Up until November 17, we were unsure of what to do regarding the regularly scheduled but unposted meeting.

- Mr. Waters met briefly with Mrs. McNair at her office on November 15 for the purpose of delivering documents that she had requested from him when she met with him and Attorney McMillan on November 4. She indicated that she wants the Board to hire her employee who has been working with Beacon on bookkeeping issues, and indicated her desire to hire her retroactively, which made Mr. Waters very uncomfortable.
- The closed meeting took place on Monday November 15, 2010 at the offices of McNair and Associates. Board Member Carrico took notes and relayed the following information to Executive Director Gary Waters.
 - While the meeting was called by the Attorney and was described as informational, discussion about the business of the school, specifically personnel issues, took place among the three organizers, Mrs. McNair, Mrs. Ginoza and Mrs. Lefkowitz.
 - It was stated by Mrs. McNair that Gary Waters was in agreement to hiring her bookkeeping employee on a part-time basis, a statement with which Mr. Waters vehemently denies, he never stated that he was in agreement of such a hire.
 - A discussion of staff performance ensued, including allegations of duplication of duties.
 - My personal competence was called into question by three individuals who have little knowledge of my day to day activities, and this alleged incompetence is the rationalization of Mrs. McNair to have a school on whose board she sits hire her employee.

It is my understanding that if personnel issues are to be discussed in a closed meeting, such meeting is to be posted. No agenda was issued to Mr. Carrico prior to his observation of this meeting, and no Board Member or employee is aware of it being posted. It is my belief that this was the second illegal meeting held in one week.

- On the morning of November 17, I received a telephone call from the bookkeeper that Mrs. McNair is trying to have hired by Beacon Academy inquiring about work space, as she has been told that the Board will vote on hiring her at the November 18 meeting. I did not know what to say to her as there was no agenda published of which I was aware. On that same day she called me close to 5:00 and questioned me again about a meeting agenda; I told her that one had not been posted and that we were unsure if a meeting would take place. She told me that she was calling her boss, Mrs. McNair, and within 10 minutes, Gary Waters received an agenda via email. At the same time, President Lefkowitz, who took upon herself the duty of posting this agenda, called him and was very agitated. Although it states clearly on the sample that I sent to her that the agenda is to be posted at the school and on the web site, she totally overlooked this. Further, the Department of Education requires that they be submitted copies of agenda and though she maintained that she sent it to Mr. McCormack, he had never received it. She was very upset and reluctant to cancel the meeting; however, Mr. Waters advised her that she had no choice. President Lefkowitz' inability to properly post an agenda plus her refusal to research the Public Meeting Laws as a President of a Public Body demonstrates gross incompetence in my mind. She is attempting to reschedule a meeting for December 2, however, she has not received a commitment from Mr. Carrico, Mr. Freggiaro or Mr. Willey as they are still very uncomfortable with the events of the past two weeks.

- The Executive Committee of the Governing Body was attempting to hold a meeting on November 18, 2010 with an agenda that was not shared with other Board members nor the administration of the school, which is customary. When Mr. Waters shared the agenda with me and I in turn sent to the other Board Members, it was apparent that there were agenda items that they did not want the staff to see, including Action Items regarding contracts and pay structures that had previously been approved and had not be discussed with staff prior to putting them on a public agenda, even though it was not properly posted. Finally, agenda item 10 was an action item to hire an employee of a Board Member who is improperly serving as a contractor to the school.

These inappropriate, unethical and possibly illegal acts have been reported to the Nevada Department of Education, and upon their suggestion, I am filing this formal complaint. I take the filing of this complaint very seriously as I believe that the actions of these three Board Members, Hadassa Lefkowitz, Stacey Ginoza and Sharon McNair, are putting our charter in danger. I am acting as a whistle blower to bring to the state's attention the danger that this unethical behavior is putting our charter, faculty and staff, and most importantly its 700 plus students at risk. I would implore you to consider this complaint in a timely fashion, as it will help the Department in formulating its course of action, and its direct and immediate involvement concerning these matters is imperative.

In praying for a timely review and action on these reported improprieties, I remain,

Very truly yours,


John Matsis
Director of Compliance
Beacon Academy of Nevada
(702) 726-8607 Direct
(702) 498-6981 Mobile
john.matsis@banv.org

Exhibits:

1. Email forwarded to me from Board Member, from Hadassa Lefkowitz, dated November 8, 2010, invitation to closed board meeting
2. Email forwarded from Board Member, from Hadassa Lefkowitz, dated November 9, 2010, stating site of closed meeting at Member McNair's office and time.
3. Email to me dated November 8, 2010, 9:47 PM from President Lefkowitz stating that Board would now be responsible for posting agenda. This was received immediately after clandestine meeting held among Mrs. Lefkowitz, Mrs. McNair and Mrs. Ginoza documented in the body of this letter.
4. Open Meeting Compliant from Beacon Academy Board Member Anthony Willey
5. Email correspondence from Anthony Willey attached to his Complaint
6. Memo from Beacon Academy of Nevada Board Member Ernest Freggiaro
7. Letter to Nevada DOE from Beacon Academy Board Member William Carrico

John Matsis

EXHIBIT 1

Subject: FW: Meeting

From: Hadassa Lefkowitz [mailto:wldsrvd@gmail.com]

Sent: Monday, November 08, 2010 10:14 PM

To: Sharon McNair; Stacey Ginoza; Ernie Freggiaro; Anthony Willey; William Carrico; Helene Upson

Subject: Meeting

Hello All!

I would like for us to have a closed Board meeting on Monday at 5:30pm.

It is important that everyone is able to attend.

Please confirm for your ability to attend as soon as possible as this meeting needs to be posted tomorrow.

Thank you so much for your support.

--

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Hadassa Lefkowitz

Subject: FW: Meeting, Monday

Begin forwarded message:

From: Hadassa Lefkowitz <wldsrvd@gmail.com>
Date: November 9, 2010 9:50:19 PM PST
To: Anthony Willey <tonywilley62@yahoo.com>, William Carrico <billynyus@yahoo.com>, Ernie Freggiaro <ernief@integrity-engineering.net>, Sharon McNair <Sharon@mcnaircpas.com>, Helene Upson <heleneupson@hotmail.com>
Subject: Meeting, Monday

Hi All!

I hope all is well with everyone.

The meeting scheduled for 6pm this Monday at Sharon's office is being called and will be run by our attorney, John McMillan.

As such I believe it is imperative that everyone needs to make every effort to attend.

This is a closed meeting for Board members only.

I hope to see everyone there.

If you have any questions or concerns please let me know as soon as possible.

Our regular monthly meeting will be held on Thursday, Nov, 18th at the Beacon office and dinner will be served.

Thank you so much!

Hadassa

--

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Love to Learn and Live

Hadassa Lefkowitz

from **Hadassa Lefkowitz** <wdsrvd@gmail.com>
to **John Matsis** <johnmatsis@gmail.com>
date Mon, Nov 8, 2010 at 9:47 PM
subject **Request**
mailed-by gmail.com
signed-by gmail.com

Hi John!

Would you please do me a favor and email the following items to me first thing in the morn
Template for posting the board meetings

Template for the agenda

Emails you send the postings to (including the state Dept. of Ed., and Tom McCormack
Directions for how to post the meetings.

Please email to my wdsrvd@gmail.com address.

If you want you can email to my Interact address as well.

The Board will be putting together the agenda and posting the meetings for this and futu
Please also email to me the items Administration would like to have on the agenda.

Thanks a million!

--

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Hadassa Lefkowitz

EXHIBIT 4

OPEN MEETING LAW COMPLAINT FORM

THIS FORM MUST BE FILLED OUT COMPLETELY

Name of Complainant: Anthony J. Willey

Mailing Address: 353 Amber Pine St #404

City and State: Las Vegas, NV 89144

Daytime Telephone: 702-277-6966

Name of Public Body: Governing Board Body
(i.e., specific board, commission, agency, etc.)

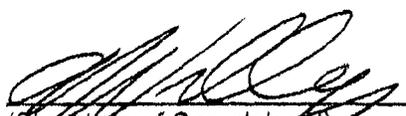
BEACON ACADEMY OF NEVADA - GOVERNING BODY
Date of Meeting where Alleged Violation occurred: 11/15/10

(Note: A separate form must be completed for each meeting date/alleged violation.)

Describe Specific Violations: See attached
As a member of the governing
body identified above I submit
the attached complaint for
your attention.

(use additional pages, only if necessary)

DATE SUBMITTED: 19 NOV 10


(Signature of Complainant)

Return original form to:
Office of the Attorney General
ATTN: OML Coordinator
100 North Carson Street
Carson City, Nevada 89701-4717
Telephone: (775) 684-1100
Facsimile: (775) 684-1108

Beacon Academy of
NEVADA
Governing Body Member

(Fax copies will be accepted followed by original)

John Matsis

EXHIBIT 5

From: Anthony Willey
Sent: Tuesday, November 16, 2010 6:46 PM
To: John Matsis
Cc: Gary Waters
Subject: Letter

To Whom it may Concern:

My name is Anthony Willey. I first became concerned when I recieved an email from Hadassah calling for a closed board meeting.

I became even more concerned when there was no agenda attached. I determined that I would not attend. I was called by Gary Warter's and he confirmed my uneasee by stating that the meetings were irregular. In addition none of the parties sent me information stating what these meetings were to cover or why the need for a closed meeting.

I feel that the meetings they held were at the least irregular and compromised the charter of the school. I feel that for the good of the school the situation needs to be rectified by going back to open meetings. I further feel that those board members who have compromised the integrity of the open meeting process should resign.

Respectfully,

Anthony Willey

Sent from my iPhone

EXHIBIT 6

November 16, 2010

Memo to: Mr. Gary Waters & Mr. John Matsis, Beacon Academy

Memo from: Ernest Freggiaro, P.E., Board Member

Re: Attendance at Board Meetings

Gentlemen:

This memo is transmitted to you in hopes that you can provide some clarification to me on the required attendance at Beacon Academy Board Meetings. I have been a member of the Board for a little over one year.

It has been my experience that All Board Meetings are to be publicly noticed and that I would be provided an agenda a few days prior to the meeting. Last week I received a request to attend a Board Meeting on Monday, November 15, 2010. I have no evidence that the meeting was publicly noticed per NRS; nor did I receive an agenda. Due to previous commitments, I could not attend even if I wanted to.

I have on my calendar a Board Meeting for this Thursday, November 18, 2010. I have received no agenda or evidence that this meeting has been noticed per requirements of NRS.

I agreed to serve on the Beacon Academy board as a way to give back to the community. I believe that Beacon Academy provides a wonderful and needed service to students that cannot prosper in the typical brick and mortar situation.

I will not be attending Thursday night's Board Meeting because I have no evidence that we can conduct work and act on any items that will benefit the Academy. I will not waste my time at any meetings that may not be properly noticed or beneficial to the Academy and its students.

Please let me know when you can confirm that there will be a legally noticed board meeting in the future.

I am willing to serve, but I will not waste my time.

Sincerely,

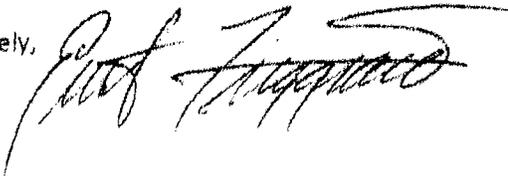


EXHIBIT 7

William C. Carrico
5448 Desert Spring Road
Las Vegas, Nevada 89129

(702) 655-8641

VIA TELECOPIER

TOM MCCORMACK
Charter School Consultant
Nevada Department of Education
1749 Stewart Street, Suite 40
Carson City, Nevada 89706-2953

Re: Beacon Academy Las Vegas, Nevada

Dear Sir:

I am writing in my capacity as a member of the Beacon Academy Governing Body. I wish to register my concerns about recent actions taken by some members of the Governing body that appear to run contrary to statute, bylaws and good ethical practice. As a member of the Governing Body, and a practicing attorney, I believe it is incumbent upon me to bring these concerns to the proper authorities, because in summary, it is my opinion that some of these actions, and proposed actions if completed, could jeopardize the school's Charter, or at the very least, damage the excellent reputation for service to its students that Beacon has begun to establish for itself. I apologize for the long narrative that follows, but I believe that this is the only way to fully inform the reader of the sequence and context of events, that out of context might appear petty or little significance.

I serve on the Governing Body of Beacon Academy along with the President Hadassa Lefkowitz, Vice President Stacey Ginoza, Treasurer Sharon McNair and members Ernie Freggiaro and Anthony Willey. (Member Helene Upson has submitted a letter of resignation, but also had taken no part in the events to which I refer). In my opinion two things need to be addressed immediately. Ms. Lefkowitz has convened at least two meetings of the Governing Body without having properly noticed the meetings, nor properly posting the agendas. Far more troubling however, is the fact that Ms.

EXHIBIT 7 (Pg 2)

Sharon McNair, through her accounting firm of McNair and Associates, has sought to establish herself as a vendor of accounting services to Beacon. Her firm has recently presented statements for services in amounts of \$8,000 and \$10,000 for each of the past two months. This not only projects the "appearance of impropriety," but is in fact an unambiguous violation of an ethical duty.

To begin, on Monday, November 8, 2010, I received an e-mail message from Governing Body President Hadassa Lefkowitz. She stated that she would like to have "a closed Board meeting" on the following Monday at 5:00 p.m. The message appeared to have been addressed only to the members of the Governing Body. There was no mention of an agenda.

As I did not see the message until the next morning, I responded then that I would be in court and unable to attend a meeting at 5:30, and I asked what was on the agenda. Ms. Lefkowitz responded simply by asking that I please come after court, and that the meeting would be held in "Sharon's office." Member Ernie Freggiaro copied me on his response at about the same time. He mentioned that the "meeting," (by which I believe he referred to the Body's regularly occurring monthly meeting), had already been rescheduled from November 16 to November 18, and that he had arranged his schedule around that meeting time. He said that he could not attend the special meeting.

Copied on the response to Mr. Freggiaro's message of regret, I was thus informed, that the regular meeting (now set for 11/18/2010), was to still take place, but that the meeting planned for Monday was to be "closed (Bd members only)," and that it was "**important.**" (*Emphasis in the original*). These communications all took place during the day of November 9, 2010.

Meanwhile, I began to receive calls from other interested parties. John Matsis, Beacon Academy's Compliance Office called me as did Gary Waters, our Executive Director. Neither man could answer my lingering question of what might be on the agenda at the proposed Monday meeting. I had always found both men to be highly informed and eager to assist, yet they appeared to be at a complete loss on this subject. They were uncharacteristically distracted by the emergence of this clandestine meeting and disturbed to the point of

EXHIBIT 3 (pg. 3)

speculating about what negative impacts might be falling upon the school or themselves arising from such a meeting.

On the 10th of November, I received another e-mail from Ms. Lefkowitz to the members of the Governing Body. In this message, she informed me that the meeting would now be held on the following Monday at 6:00 and be run by attorney John McMillan. In response, I asked the following very short questions: Where was "Sharon's Office," again what was on the agenda, why the meeting was not being held at Beacon's offices (our usual meeting site), and why was it being closed. The response I received from Ms. Lefkowitz was in part that she had not seen John (McMillan's) agenda, and that it was being held at Sharon's office because that was the best place for this meeting.

It was shortly after this, that I called Mr. McMillan. He told me that the meeting was not really a Board meeting, but that it would be limited to him providing information to the members so that they could address topics that might come up at the regularly scheduled meeting. In discussing my interpretation of Nevada's Open Meeting Law, I accepted Mr. McMillan's statement that some of the information that he would provide was sensitive in nature as it involved staff. Shortly thereafter, I received another e-mail from Ms. Lefkowitz parroting Mr. McMillan's statement that this would be an "informational meeting," and that there would be no discussing, debating or taking of any action.

Thus it was that I determined to attend the meeting in order to be informed, and inform other members of the Governing Body who may have elected, or perhaps been unable to, attend. Also in attendance were Mr. McMillan, Ms. Lefkowitz, Stacey Ginoza, and Sharon McNair.

I was provided a group of documents that were referred to throughout the session. Mr. McMillan led the session, and began by stressing that he did not think there were any real problems at the school, but that there appeared to be a need for greater transparency and clarification of staff roles, so that there would not be a duplication of services. From everything that was said, and everything that I reviewed then, and after the session, I agree that there did not seem to be anything presented that would go further than what Mr. McMillan indicated.

EXHIBIT 7 (pg. 4)

Ms. McNair however interjected that she thought there was some \$3,000 unaccounted for. Even though she presumably had just participated in the audit of the school, and in spite of Mr. McMillan and me pointing out where the money was allotted, she was reluctant to accept the facts. Then she announced that due to Mr. Matsis inability to handle the bookkeeping function, it was her suggestion that the school hire one of her current employees to work at the school. Gary Waters, she said, was in complete accordance with that arrangement.

I am most disturbed by this proposed action by Ms. McNair. I am now aware that as a member of the Governing Body, she has directly profited from her firm doing accounting and audits for the school. In what I heretofore had presumed was her volunteer role as treasurer, I feel that she has had inside knowledge of the financial condition of the school, and how the funds were allocated. At this point, especially in light of her firm's dramatic increases in billing, this raises a very dramatic specter of impropriety and could lead to a loss of the charter for Beacon Academy. Even so, at the time the statement was made, I knew that Mr. Water's had not agreed to the arrangement, because he had rushed to inform me, a few hours prior, that a similar proposition had been laid before him by Ms. McNair. He told me that he felt it was at the very least unethical, and I agreed going further by stating it might also be illegal.

And so it goes. I have taken up too much of your valuable time with what I warned would be a long narrative. I thank you for your time, and I ask for guidance, if possible regarding these events and those that are certain to unfold. I am available for further consultation or the providing of information should you desire it. Thank you.

Sincerely,

William Carrico

4. Attach two copies of all documents or items you believe provide credible evidence to support your allegations. NRS 281A.440.2(b)(1) requires you to submit all related evidence to support your allegations. NAC 281A.435.3 defines credible evidence as a minimal level of any reliable and competent form of proof provided by witnesses, records, documents, exhibits, minutes, agendas, videotapes, photographs, concrete objects, or other similar items that would reasonably support the allegations made within the complaint. Credible evidence does not include a newspaper article or other media report if the article or report is offered by itself.

State the total number of additional pages attached (including evidence) 6.

REQUESTOR'S INFORMATION:

NAME: <u>JOHN MATSU</u>	E-MAIL: <u>john.matsui@panw.org</u>
ADDRESS: <u>3040 ST TROPEZ ST</u>	
CITY, STATE, ZIP: <u>LAS VEGAS, NV 89128</u>	
TELEPHONE: <u>702 726-8607</u>	CELL PHONE: <u>702 498-6981</u>

By my signature below, I do affirm that the facts set forth in the foregoing complaint and attachments thereto are true and correct to the best of my knowledge and belief and I am willing to provide sworn testimony if necessary regarding these allegations.

Signature: 
Print Name: JOHN MATSU

Date: 11/24/10

Please return an original signed form, two copies of the form, and three copies of the supporting documents and evidence to:

Executive Director
Nevada Commission on Ethics
704 W. Nye Lane, Suite 204
Carson City, Nevada 89703

Ethics complaints submitted by facsimile will not be considered as properly filed with the Commission.
NAC 281A.255.3

John W. Matsis
3040 St Tropez Street
Las Vegas, NV 89128
(702) 498-6981
John.matsis@banv.org

NEVADA COMMISSION ON ETHICS
Ethics Complaint
NRS 281A.440.2

Re: Sharon McNair, Treasurer, Beacon Academy of Nevada
Submitted by: John Matsis

Statute NRS 281A.170- Willful violation of the law;

Statute NRS 281A.400(5) If a public officer or employee acquires, through the public officer's or employee's public duties or relationships, any information which by law or practice is not at the time available to people generally, the public officer or employee shall not use the information to further the pecuniary interests of the public officer or employee or any other person or business entity.

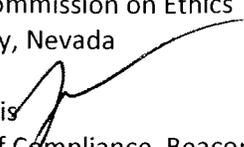
Sharon McNair willfully violated the law while serving as Treasurer on the Governing Body of Beacon Academy of Nevada (Board). On November 8, 2010, during a secret meeting held by the Executive Committee of Beacon Academy of Nevada (Mrs. McNair, Hadassa Lefkowitz and Stacey Ginoza) without the knowledge of the other three active members of the Board or the Administration of the school, Mrs. McNair's remarks were heard by Executive Director Gary Waters as he had called Mrs. Ginoza and at the end of her conversation she failed to disconnect her telephone. During this clandestine meeting, Mrs. McNair made disparaging remarks and allegations about my competence as Director of Compliance at Beacon Academy. These same comments about me had been previously made to Mr. Waters by Mrs. McNair on meetings that she held with him on November 4, 2010, November 15, 2010, and during an illegal closed meeting on the evening of November 15, 2010 that was called by Mrs. Lefkowitz immediately after the secret meeting held by the Executive Committee on November 8.

A separate ethics complaint regards Mrs. McNair's status as the Board's Treasurer while maintaining her CPA firm's capacity as a vendor to the school. In her capacity as a vendor, I have been obliged to work closely with an employee of Mrs. McNair's. I contend that Mrs. McNair, as a member of the Board, maligned my character and performance to other members of the Board and my immediate supervisor based upon her perceptions as a vendor, not a

John Matsis
3040 St. Tropez Street
Las Vegas, Nevada 89128
(702) 498-6981 Mobile
(702) 726-8607 Office
John.matsis@banv.org

DATE: November 27, 2010

TO: Nevada Commission on Ethics
Carson City, Nevada

FROM: John Matsis 
Director of Compliance, Beacon Academy of Nevada
Public Charter School Sponsored by the Nevada State Board of Education

SUBJ: **Violations of Nevada Ethics in Government Law**
Public Officers of Beacon Academy of Nevada

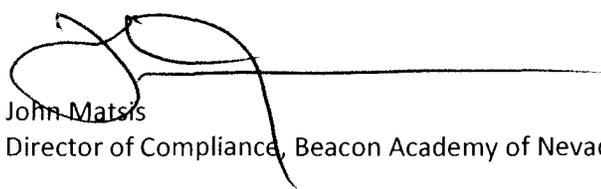
- Hadassa Lefkowitz, President
- Stacy Ginoza, Vice President
- Sharon McNair, Treasurer

Enclosed are ethics complaints alleged to have occurred by actions of the above mentioned persons, all members and officers of a public body – Beacon Academy of Nevada.

Enclosed in this packet is a Complaint Summary, detailed alleged violations of law submitted on appropriate forms, and supporting documentation.

Thank you for consideration of this matter.

Sincerely,


John Matsis
Director of Compliance, Beacon Academy of Nevada

Board member, and this attack on me was all for the purpose of her manipulating the Board to hire her employee as a Bookkeeper so that she could remain on the Board as she would reduce or eliminate her monthly invoices to the school while still improperly maintaining financial control of the school toward her personal gain.

Additional person with knowledge of these facts and circumstances:

William Carrico
5448 Desert Spring Street
Las Vegas, NV 89149
(702) 682-6702
billynvus@yahoo.com

William C. Carrico
5448 Desert Spring Road
Las Vegas, Nevada 89129

(702) 655-8641

VIA TELECOPIER

TOM MCCORMACK
Charter School Consultant
Nevada Department of Education
1749 Stewart Street, Suite 40
Carson City, Nevada 89706-2953

Re: Beacon Academy Las Vegas, Nevada

Dear Sir:

I am writing in my capacity as a member of the Beacon Academy Governing Body. I wish to register my concerns about recent actions taken by some members of the Governing body that appear to run contrary to statute, bylaws and good ethical practice. As a member of the Governing Body, and a practicing attorney, I believe it is incumbent upon me to bring these concerns to the proper authorities, because in summary, it is my opinion that some of these actions, and proposed actions if completed, could jeopardize the school's Charter, or at the very least, damage the excellent reputation for service to its students that Beacon has begun to establish for itself. I apologize for the long narrative that follows, but I believe that this is the only way to fully inform the reader of the sequence and context of events, that out of context might appear petty or little significance.

I serve on the Governing Body of Beacon Academy along with the President Hadassa Lefkowitz, Vice President Stacey Ginoza, Treasurer Sharon McNair and members Ernie Freggiaro and Anthony Willey. (Member Helene Upson has submitted a letter of resignation, but also had taken no part in the events to which I refer). In my opinion two things need to be addressed immediately. Ms. Lefkowitz has convened at least two meetings of the Governing Body without having properly noticed the meetings, nor properly posting the agendas. Far more troubling however, is the fact that Ms.

Sharon McNair, through her accounting firm of McNair and Associates, has sought to establish herself as a vendor of accounting services to Beacon. Her firm has recently presented statements for services in amounts of \$8,000 and \$10,000 for each of the past two months. This not only projects the "appearance of impropriety," but is in fact an unambiguous violation of an ethical duty.

To begin, on Monday, November 8, 2010, I received an e-mail message from Governing Body President Hadassa Lefkowitz. She stated that she would like to have "a closed Board meeting" on the following Monday at 5:00 p.m. The message appeared to have been addressed only to the members of the Governing Body. There was no mention of an agenda.

As I did not see the message until the next morning, I responded then that I would be in court and unable to attend a meeting at 5:30, and I asked what was on the agenda. Ms. Lefkowitz responded simply by asking that I please come after court, and that the meeting would be held in "Sharon's office." Member Ernie Freggiaro copied me on his response at about the same time. He mentioned that the "meeting," (by which I believe he referred to the Body's regularly occurring monthly meeting), had already been rescheduled from November 16 to November 18, and that he had arranged his schedule around that meeting time. He said that he could not attend the special meeting.

Copied on the response to Mr. Freggiaro's message of regret, I was thus informed, that the regular meeting (now set for 11/18/2010), was to still take place, but that the meeting planned for Monday was to be "closed (Bd members only)," and that it was "**important.**" (*Emphasis in the original*). These communications all took place during the day of November 9, 2010.

Meanwhile, I began to receive calls from other interested parties. John Matsis, Beacon Academy's Compliance Office called me as did Gary Waters, our Executive Director. Neither man could answer my lingering question of what might be on the agenda at the proposed Monday meeting. I had always found both men to be highly informed and eager to assist, yet they appeared to be at a complete loss on this subject. They were uncharacteristically distracted by the emergence of this clandestine meeting and disturbed to the point of

speculating about what negative impacts might be falling upon the school or themselves arising from such a meeting.

On the 10th of November, I received another e-mail from Ms. Lefkowitz to the members of the Governing Body. In this message, she informed me that the meeting would now be held on the following Monday at 6:00 and be run by attorney John McMillan. In response, I asked the following very short questions: Where was "Sharon's Office," again what was on the agenda, why the meeting was not being held at Beacon's offices (our usual meeting site), and why was it being closed. The response I received from Ms. Lefkowitz was in part that she had not seen John (McMillan's) agenda, and that it was being held at Sharon's office because that was the best place for this meeting.

It was shortly after this, that I called Mr. McMillan. He told me that the meeting was not really a Board meeting, but that it would be limited to him providing information to the members so that they could address topics that might come up at the regularly scheduled meeting. In discussing my interpretation of Nevada's Open Meeting Law, I accepted Mr. McMillan's statement that some of the information that he would provide was sensitive in nature as it involved staff. Shortly thereafter, I received another e-mail from Ms. Lefkowitz parroting Mr. McMillan's statement that this would be an "informational meeting," and that there would be no discussing, debating or taking of any action.

Thus it was that I determined to attend the meeting in order to be informed, and inform other members of the Governing Body who may have elected, or perhaps been unable to, attend. Also in attendance were Mr. McMillan, Ms. Lefkowitz, Stacey Ginoza, and Sharon McNair.

I was provided a group of documents that were referred to throughout the session. Mr. McMillan led the session, and began by stressing that he did not think there were any real problems at the school, but that there appeared to be a need for greater transparency and clarification of staff roles, so that there would not be a duplication of services. From everything that was said, and everything that I reviewed then, and after the session, I agree that there did not seem to be anything presented that would go further than what Mr. McMillan indicated.

Ms. McNair however interjected that she thought there was some \$3,000 unaccounted for. Even though she presumably had just participated in the audit of the school, and in spite of Mr. McMillan and me pointing out where the money was allotted, she was reluctant to accept the facts. Then she announced that due to Mr. Matsis inability to handle the bookkeeping function, it was her suggestion that the school hire one of her current employees to work at the school. Gary Waters, she said, was in complete accordance with that arrangement.

I am most disturbed by this proposed action by Ms. McNair. I am now aware that as a member of the Governing Body, she has directly profited from her firm doing accounting and audits for the school. In what I heretofore had presumed was her volunteer role as treasurer, I feel that she has had inside knowledge of the financial condition of the school, and how the funds were allocated. At this point, especially in light of her firm's dramatic increases in billing, this raises a very dramatic specter of impropriety and could lead to a loss of the charter for Beacon Academy. Even so, at the time the statement was made, I knew that Mr. Water's had not agreed to the arrangement, because he had rushed to inform me, a few hours prior, that a similar proposition had been laid before him by Ms. McNair. He told me that he felt it was at the very least unethical, and I agreed going further by stating it might also be illegal.

And so it goes. I have taken up too much of your valuable time with what I warned would be a long narrative. I thank you for your time, and I ask for guidance, if possible regarding these events and those that are certain to unfold. I am available for further consultation or the providing of information should you desire it. Thank you.

Sincerely,

William Carrico

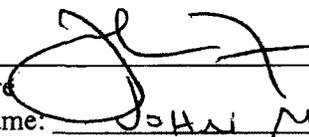
4. Attach two copies of all documents or items you believe provide credible evidence to support your allegations. NRS 281A.440.2(b)(1) requires you to submit all related evidence to support your allegations. NAC 281A.435.3 defines credible evidence as a minimal level of any reliable and competent form of proof provided by witnesses, records, documents, exhibits, minutes, agendas, videotapes, photographs, concrete objects, or other similar items that would reasonably support the allegations made within the complaint. Credible evidence does not include a newspaper article or other media report if the article or report is offered by itself.

State the total number of additional pages attached (including evidence) _____.

REQUESTOR'S INFORMATION:

NAME: JOHN MATSU	E-MAIL: john.matsui@banw.org
ADDRESS: 3040 ST TADPAZ ST	
CITY, STATE, ZIP: LAS VEGAS, NV 89128	
TELEPHONE: 702 498-6981	CELL PHONE: SAME

By my signature below, I do affirm that the facts set forth in the foregoing complaint and attachments thereto are true and correct to the best of my knowledge and belief and I am willing to provide sworn testimony if necessary regarding these allegations.

Signature: 
 Print Name: JOHN MATSU

Date: 12/16/10

Please return an original signed form, two copies of the form, and three copies of the supporting documents and evidence to:

Executive Director
 Nevada Commission on Ethics
 704 W. Nye Lane, Suite 204
 Carson City, Nevada 89703

Ethics complaints submitted by facsimile will not be considered as properly filed with the Commission.
NAC 281A.255.3



Beacon Academy of Nevada

A public on-line charter school sponsored by the Nevada State Board of Education

Governing Body

Hadassa Lefkowitz, President
Special Education Teacher, Clark County School District
1705 Plato Pico Drive
Las Vegas, NV 89128
(702) 280-7078
wldsrvd@gmail.com 702-280-7078
Member since: June 2008

Stacey Ginoza, Vice President
Dean of Students, Tarkanian Middle School
2365 Brockton Way
Henderson, NV 89015
(702) 480-3353
stacey.ginoza@gmail.com
Member since: June 2008

Sharon McNair, CPA, Treasurer
Forensic Accountant
McNair and Associates
4015 El Capitan Way, Suite 888
Las Vegas, NV 89147
(702) 646-0888
sharon@mcnaircpas.com
Member since: June 2008

Anthony Willey, Member
Elementary School Teacher, Clark County School District
353 Amber Pine Street
Las Vegas, NV 89144
(702) 277-6966
Tonywilley62@yahoo.com
Member since: November 2009



Beacon Academy of Nevada

A public on-line charter school sponsored by the Nevada State Board of Education

William Carrico, Esq., Member

Federal Public Defender

5448 Desert Spring Street

Las Vegas, NV 89149

(702) 682-6702

billynvus@yahoo.com

702-682-6702

Member since: August 2009

Ernest Freggiaro, PE

Civil Engineer, Integrity Engineering

4588 Coachman Circle

Las Vegas, NV 89119

ernief@integrity-engineering.net

702-683-3398

Member since: September 2009

Open Position

Beacon Academy of Nevada - 8970 West Tropicana Avenue, Suite 6 - Las Vegas, NV 89147

Phone: 888-844-8020 - Fax: (702) 538-9500 - www.banv.org

Caren Jenkins

From: John Matsis [john.matsis@banv.org]
Sent: Wednesday, December 15, 2010 12:57 PM
To: Steve Canavero
Cc: Thomas McCormack; Caren Jenkins; William Carrico; Ernie Freggiaro; Anthony Willey; Gary Waters
Subject: Beacon Academy Board Issues
Attachments: Flangas McMillan Invoice 12-7-10-12-15-10.pdf

Steve:

I have attached an invoice from Flangas McMillan Law Group, the legal counsel for Beacon Academy of Nevada. To this point, the law firm has represented the board on issues regarding its former EMO, Insight Schools, Inc., and issues pertaining to the regulations regarding student count/attendance for virtual charter schools. However, this invoice includes in excess of \$10,000 of charges related to the complaints made against board members/officers Hadassa Lefkowitz, Sharon McNair and Stacey Ginoza. These three individuals have been reported to the Department of Education, the Attorney General's office and the Nevada Ethics Commission prior to the receipt of this invoice, and the enclosed invoice further documents their deliberate and ongoing attempts through illegal, secret and cloaked meetings and activities with intent to violate the Nevada Open Meeting law and to further protect, through legal representation paid with public funds, the defense of these individuals in current ongoing investigations regarding their conduct and ethics as state officials. It is important to emphasize that the other three members of the board who have not been named in any complaint have not received any notification of these legal services nor granted their permission. Further, any correspondence sent to your office and the Attorney General's office has not been shared or vetted by these other three members.

Furthermore, this invoice identifies the letter and intent of the Nevada Open Meeting law in possible violations previously not known or reported (Nov 30-10)

In review of the invoice submitted by Flangas/McMillan Law Group the following points are submitted for consideration and deemed critical evidence of unethical and illegal behavior:

1. The invoice represents over \$10,000 in legal charges for services which were never authorized by the vote of the Governing Body of Beacon Academy of Nevada.
2. Individual Governing Body members listed in the invoice, acting independently of proper and public Governing Body authority and action solicited legal services for actions in which three Governing Body members are currently under investigation by the Nevada Attorney General and Nevada Commission on Ethics using public funds to pay for private legal services.
3. The Invoice substantiates previous information provided to the Nevada Attorney General and Nevada Commission on Ethics regarding collusion and conspiracy to violate the Nevada Open Meeting law and engage in activities for the benefit of one or more Governing Body members.
4. The invoice documents intent (as described on page one - October 18-10 "conference" of two Governing Body members to circumvent Nevada law by requesting and receiving legal advice for conducting public business in secret.
5. The invoice documents that three members of the Governing Body secretly and apart from the full Governing Body conspired to respond to Open Meeting Law violations and did so without consultation and input from three members of the Governing Body and thus were conducting public business in secret and apart

from the Governing Body on which they serve. Three members of the Governing Body were never consulted or advised regarding the entire series of invoiced charges and were essentially ignored in terms of offering their input into full Governing Body responses requested by the Nevada Department of Education and Nevada Attorney General. It is especially offensive that three Governing Body members would, without proper and public consultation with other members of the Governing Body, submit a response to state authorities in any form without proper and due consideration of the response by all members - and that such consideration was not publically noticed or conducted.

6. This invoice documents that Governing Body action was considered and taken outside of the public meeting venue required of such under Nevada law.

7. This invoice documents further and more deliberate attempts by three Governing Body members in the process of deferring their responsibilities as Governing Body members to an unauthorized legal counsel in which they were not authorized to engage and to "*Analyze and develop strategy in connection with issues...*" (Nov 24-10), and the crafting of a written response not considered in any way by the full and complete Governing Body in a public setting as required by law.

8. The charges invoiced pertaining to the Nevada Open Meeting Law legal services were never properly considered nor authorized by vote of the Governing Body and thus cannot legally or ethically be considered a debt of Beacon Academy of Nevada.

This invoice came to the attention of Executive Director Gary Waters on Monday evening December 13, 2010, when President Hadassa Lefkowitz came to the school and presented him with the invoice. This was odd in itself as all invoices from Flangas McMillan are mailed to the school and paid by me. It was very odd that she was hand delivering a bill. Mr. Waters, upon reviewing it, informed Ms. Lefkowitz that he could not pay this bill as he was unaware of board approval or of full board knowledge of these expenses that clearly were for the protection of three individuals rather than the board as a whole. After debating the issue, Ms. Lefkowitz left without a check. However, on Tuesday evening December 14, Ms. Lefkowitz called Mr. Waters, and when he informed her that he would be at the school that evening for a parent open house, she informed him that she was coming to pick up the check. Once again, Mr. Waters explained why he could not in good conscience write this check, but she was insistent. He also asked her what the hurry was to have this check cut as we typically have 30 days to pay legal bills. When he told her that he should consult with your office regarding the propriety of making this payment without full board knowledge, she claimed that she had already done so. He asked her who she spoke to, and she said "I okayed it Steve Canavero."

As I left the building, I called member William Carrico, a practicing attorney, to apprise him of this predicament. He asked if she is a signatory, I affirmed that, although she has never signed a Beacon check, and his advice was to give her an unsigned check to see if she would actually sign it. That is what happened, I am watching my web based bank account information that will inform me when it clears.

--

John Matsis
Director of Compliance
Beacon Academy of Nevada
(702) 726-8607 Direct
www.bany.org

Flangas McMillan Law Group

3275 South Jones Blvd.
Suite 105
Las Vegas, NV 89146

Ph:(702) 307-9500

Fax:(702) 382-9452

Beacon Academy

December 7, 2010

8970 W. Tropicana Ste. 6
Las Vegas, Nevada 89145

File #: 1286.002

Inv #: 29374

RE: General

DATE	DESCRIPTION	HOUR RATE/HR	AMOUNT	LAWYER
Oct-04-10	Review email from John Matsis regarding missing information on discs.	0.30 \$375.00	112.50	JRM
Oct-14-10	Prepare letter to Jankowski regarding missing information from Insight data cd.	0.50 \$375.00	187.50	JRM
Oct-25-10	Review audit letter request from Reeves.	0.30 \$375.00	112.50	JRM
Oct-26-10	Voice message and email from John regarding audit letter; email and voice message to John regarding the same; work on Atty audit letter.	1.30 \$375.00	487.50	JRM
Oct-27-10	Finalize letter; fax to Alexia; email copy to John; email from Jankowski regarding board meeting being held; conference with John Matis regarding board meeting; email to Tom regarding the same. Conference with Sharon and Hadassa regarding Vendor agreement and payments.	0.80 \$375.00	300.00	JRM
Oct-28-10	Conference with Sharon and Hadassa regarding what can be discussed at meeting without publishing; conference with Hadassa regarding strategy	0.30 \$375.00	112.50	JRM

Nov-01-10	Conference with Sharon regarding audit and personnel.	0.30 \$375.00	112.50	JRM
Nov-02-10	Conference with Gary regarding new contract; email to Sharon regarding the same.	0.30 \$375.00	112.50	JRM
	Review of statutes regarding language about governing body; review of new adopted Admin code regulations effective October 15, 2010	1.60 \$275.00	440.00	JKP
Nov-04-10	Meet with Gary Waters and Sharon to discuss issues with contracts and school. Conference with Gary regarding second contract and whether contract is actually being performed by employee Nestor; conference with Sharon regarding same and double payment; email from John Matsis regarding White Pine/DSA dispute.	3.00 \$375.00	1,125.00	JRM
Nov-05-10	Review Sharon's email to Gary requesting payment for services already performed by Nestor; review Gary's response; conference with Hadassa.	0.30 \$375.00	112.50	JRM
Nov-08-10	Conference with Sharon regarding audit and strategy. Review Gary's analysis of Nestor's duties and contract; meet with Sharon to discuss changes to audit and board strategies. conference with Gary regarding resignation of special education instructor.	2.30 \$375.00	862.50	JRM
Nov-09-10	Conference with Sharon regarding McNair and Association providing service as a board member; analysis regarding Open Meeting Law; conference with Sharon regarding strategy with Amy.	1.00 \$375.00	375.00	JRM
	Research regarding provisions of Open Meeting Act and what constitutes Meeting; Discussion with Attorney General's Office regarding same	1.00 \$275.00	275.00	JKP
Nov-10-10	Review Hadassa email regarding meeting of board members; email to Sharon regarding notice; conference with William Carrico regarding meeting; email from Sharon regarding meeting; conference with Sharon regarding meeting; review topics of information. Review financials and revised audit notes; review new employment	1.70 \$375.00	637.50	JRM

agreements and job descriptions. Email my modification to financial notes to Sharon.

Nov-12-10	Email from <u>Sharon on services to board</u> ; email to Sharon regarding the same; email from Terri regarding my corrections to the notes; email to Sharon and Terri regarding the same and the White Pine issue; conference with Sharon regarding note corrections and meeting.	0.80 \$375.00	300.00	JRM
Nov-15-10	Email from Sharon regarding documents for meeting; email to Sharon regarding the same. Review new material from Gary. Prepare for meeting with Beacon Board; Attend Beacon meeting to advise Board on various issues.	2.80 \$375.00	1,050.00	JRM
Nov-16-10	Review Matsis' email regarding audit report; email to John regarding the same; email to Sharon regarding revised provisions in notes to finance statements; email from Sharon with staff and salaries.	0.40 \$375.00	150.00	JRM
Nov-17-10	Emails from Tom Jankowski on meeting; conference with Hadassa regarding error in posting the notice for the board meeting thereby necessitating canceling the meeting.	0.30 \$375.00	112.50	JRM
Nov-18-10	Review email from McCormick to Hadassa regarding board meeting; email from John Matsis to McCormick.	0.30 \$375.00	112.50	JRM
Nov-19-10	Conference with Hadassa regarding new board meeting date. Conference with Hadassa regarding Complaint to McCormick regarding allegations that board violated open meeting law .	0.50 \$375.00	187.50	JRM
Nov-22-10	Review letter from McCormick; review email from John regarding Helene Upson resignation; review Helene letter; conference with Sharon regarding letter. Email to Steve Canavero regarding telephone conference availability; email from Steve; email to Hadassa; email to Steve regarding phone conference.	0.70 \$375.00	262.50	JRM
Nov-23-10	Prepare for call with Canavero based on statue and codes; call to Canevero with Hadassa and Jessica	1.50 \$375.00	562.50	JRM

	Begin Research regarding Whistleblower Protection Act; Review of Bylaws	3.50 \$275.00	962.50	JKP
Nov-24-10	Analyze and develop strategy in connection with issues raised by AG and DOE; conference with Sharon regarding issues and information needed for response to state. Conference with Hadassa.	1.80 \$375.00	675.00	JRM
Nov-27-10	Review email from Hadassa with meeting date and agenda; conference with Hadassa to discuss AG letter with Complaint and accusations; conference with Stacy regarding; same develop strategy.	0.50 \$375.00	187.50	JRM
Nov-29-10	Conference with Sharon regarding Complaint and McCormick letter.	0.30 \$375.00	112.50	JRM
Nov-30-10	Review email from Canavero on response to McCormick letter. Review emails from Sharon; review various documents to be used in response to AG and DOE; review and analysis of status and Administrative Code for response. Meeting with Hadassa, Stacy and Sharon to discuss response to AG and DOE.	4.20 \$375.00	1,575.00	JRM
	Begin review and analysis of case law on Whistleblower Actions; Review of Complaint Packet from AG's office; Meeting with Hadassa and Sharon; Begin Drafting Response to Tom McCormick	6.00 \$275.00	1,650.00	JKP
	Totals	38.60	<u>\$13,265.00</u>	

DISBURSEMENTS

Federal Express	16.15
Westlaw Research	121.20
Totals	<u>\$137.35</u>

Total Fee & Disbursements	<u>\$13,402.35</u>
Previous Balance	787.50
Previous Payments	787.50

Balance Now Due

\$13,402.35