High Desert Montessori Charter School

101 Fantastic Drive. Reno, Nevada 89512 - 775-624-2800

NOTICE OF PUBLIC MEETING

Board of Directors Meeting - 9/24/25 - 5:00 PM ON ZOOM

https://us02web.zoom.us/j/83201308179?pwd=AmiR4o6oOMqwsrIgAWvUa48CObam1S.1

Meeting ID: 832 0130 8179 **Pass Code: 246932** **Phone Number: +1 669 900 6833**

High Desert Montessori School's Board of Directors will conduct their public meeting either in person, virtually, or by phone. All Directors shall attend the meeting in person or remotely. Public members wishing to attend the virtual meeting may use the virtual link or phone information as directed below. Unless otherwise restricted, as noted, the Board may take action on any item. Unless otherwise stated, items may be taken out of order at the discretion of the chairperson. Items may be combined for the Board to consider. Items may be pulled or removed from the agenda at any time. Reasonable efforts will be made to assist and accommodate physically disabled persons desiring to attend the meeting. Please contact the school at 775-624-2800 in advance so arrangements may be conveniently made. Supporting materials will be posted on our website, https://www.hdmsreno.com/board-information/, no later than 10:00 AM on the day of the board meeting.

The Board of Directors will receive public comment virtually, in person, or via email at publiccomment@hdmsreno.com. All public comments received before and during the meeting will be provided to the Board of Directors. Such comments shall not be read aloud at the meeting but will be recorded in the public record and in the minutes. In-person public comment will be limited to 3 minutes. No action can be taken on any comments, but public input is welcome.

AGENDA

1. Call to Order and Roll Call (FOR POSSIBLE ACTION)
2. Public Comment
3. Adopt the Agenda (FOR POSSIBLE ACTION)
4. Approval of 2025 HDMS Charter Renewal Application (FOR POSSIBLE ACTION)
5. Approval of Amendments to Bylaws (FOR POSSIBLE ACTION)
    a. Redaction of board calendar
    b. Addition of Board Protocol Policy and Removal of Mention of Robert's Rules
6. Principal Board Report (FOR DISCUSSION)
    a. Presentation of NEPF Report and Star Rating
    b. Update on shade structures
7. PTO Liaison Report (FOR DISCUSSION)
8. Teacher Liaison Report
9. Public Comment
10. Adjournment and Future Agenda Items (FOR POSSIBLE ACTION)

Items not acted on at this meeting may be acted on at future meetings.

"High Desert Montessori School provides a safe, nurturing school environment that fosters independence, problem-solving skills, and great work in our students. We offer tools to explore the universe through Montessori's Cosmic Education, the purpose of which is to link all areas of human knowledge. We urge all of our students to be

participating members of a socially conscious and green community by inspiring them to be critical thinkers capable of reflection, communication, and action. We comply with all Nevada State and Common Core State Standards."

HDMS Board meetings are posted at the following places:

- Washoe County School District
- Sparks Library
- Washoe County Administration
- HDMS 101 Fantastic Drive, Reno, NV 89512
- HDMS Website www.hdmsreno.com

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HIGH DESER MONTESSORI CHARTER APPLICATION

Application for a Renewal of a
Wash e County School District Charter

October 15, 2025
Washoe County School District
425 East 9th Street
Reno, NV 89520

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Section 1: Executive Summary

At High Desert Montessori School (HDMS), our core mission, vision, and philosophy remain as strong today as they were when we first began in 2002. While the world around us has changed, our foundational goals and the commitment to achieving them have not. As we move forward into our fifth charter renewal with WCSD, we are proud to continue this legacy, building on a solid foundation while embracing the future of education.

High Desert Montessori School (HDMS) provides a unique learning environment based on the Montessori philosophy, which is centered on developing the whole child. Over 100 years ago, Maria Montessori discovered that children have an innate desire to learn and will thrive when given a "prepared environment." This environment isn't just about a classroom with materials and trained teachers; it's a social setting and atmosphere designed to help each chi d reach their full potential.

HDMS is open to all eligible students. We are proud to have a div se co munity and an educational approach that specifically addresses the needs of every child, nsuring no c ild is left behind.

Mission Statement:

High Desert Montessori School provides a safe, nurturing s ho l environment that fosters independence, problem-solving skills and great works in our udents. We offer tools to explore the universe through Montessori's Cosmic Educati n, he purpose o which is to link all areas of human knowledge. We urge all of our students to be pa ticipatin members of a socially-conscious and green community by inspiring them to be critical hink s capa le of reflection, communication and action. We comply with all Nevada St nd Com on Core State Standards.

Vision:

High Desert Montessori School is edi ated to providing a nurturing community of learners. We empower children's self truction spark their imaginations, and instill a life-long love of learning.

Core Academic nd Operati nal Features:

At High Desert Monte sori School HDMS), our foundation is the Montessori philosophy, an educational model dedi ted to urturing the whole child—intellectually, socially, emotionally, and physically. Inspired by Dr. M ri Montessori's original work, we believe children have an innate drive to learn. We've designed a "prepared environment" where authentic Montessori-trained and Nevada licensed educators, and specially crafted materials, guide students to reach their full potential.

HDMS is a welcoming and inclusive institution for all eligible students. Our pedagogical approach is intentionally designed to reflect and celebrate our community's diversity, ensuring every child receives the support they need to thrive. Our unique, mixed-age classrooms are tailored to align with Dr. Montessori's "Planes of Development," creating a dynamic social and academic setting that meets each student's specific needs.

Since our charter renewal in 2020, HDMS has remained committed to providing an authentic Montessori education. We have actively collaborated with local organizations, including the Washoe County School District and the Nevada Department of Education, as well as with Montessori experts

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and strategic planners. This ongoing cooperation has been crucial in developing and implementing our short- and long-term goals, strengthening our school for the future.

Our Programs

- **Primary (Kindergarten):** This is where the Montessori journey begins! In our "Children's House," our youngest 1st plane learners are introduced to a dynamic environment that fosters independence and a love for learning.
- **Lower Elementary (Grades 1-3):** Focusing on the second plane of development, our classrooms support children as they move from concrete to abstract thinking. Students are encouraged to explore and connect with a wide range of subjects.
- **Upper Elementary (Grades 4-6):** Our older elementary, 2nd plane students continue to thrive in a mixed-age setting. They tackle increasingly complex concep s, bridging concrete learning with abstract thought and preparing them for the challenges ead.
- **Middle School (Grades 7-8):** Designed for the social and i tellec al needs of third-plane learners, our middle school program helps students navigate intricat subject matter while building the social skills and independence needed f r a smooth transi n to high school.

Every HDMS classroom is led by a highly skilled, Nevad State-li nsed teacher. We ensure our staff is either fully Montessori-certified or actively engaged in th c tification process, guaranteeing our children receive the highest quality, authentic Montessori inst ction.

Key Accomplishments of the Current Ch rter T m:

Since our 2020 charter renewal, we'v nsformed ur school to better serve our community. Our new, expanded campus now unite all stu ents in a ingle, modern building, bringing Dr. Montessori's vision of a "prepared environm nt" to life his expan ion has also allowed us to increase enrollment, making a quality Montessori ed ation cess more local families.

We successfully navigat challen es of COVID-19, adapting with online and hybrid learning models to ensure co tinuous ed cation n the years since, we have prioritized student well-being by incorporating a gr ater focus on S cial Emotional Learning (SEL) and adding a dedicated full-time school counselor an mental healt professional.

Our commitment to inclu ive e ucation remains strong. We continue to serve a significant number of students with individualiz d education plans (IEPs), supported by a full-time Speech and Language Pathologist, two Special Education Teachers, and an Interventionist. HDMS is proud to celebrate our commitment to student, staff, and community mental health with our dedicated full time school counselor.

Since our last charter renewal, we have significantly strengthened our community engagement by building and maintaining several key partnerships. These collaborations have been instrumental in enriching our students' educational experience and furthering our school's mission.

We offer a range of enrichment programs that go beyond the classroom, including in-house music lessons provided by Pacific Mist Music, and physical education. One of our most impactful partnerships is with the Reno Bike Project, which provides our middle school students with hands-on

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biking experience. We have also teamed up with Keep Truckee Meadows Beautiful for community cleanup projects and collaborated with Notables Music Therapy Services to offer music classes and experiences. We continue to partner with the Northern Nevada Literacy Council to provide Family Literacy nights to help improve family engagement in improving literacy among our youngest students. We also offer many after school clubs and activities to further enrich the lives of our students.

In a new and exciting development, we are working with the Boys & Girls Club of the Truckee Meadows to provide our students with both paid and free/reduced-lunch (FRL) meals. These efforts are supported by our committed PTO and a dedicated community of families, whose active participation is essential to our success.

Rationale for Charter Renewal:

HDMS has been a cornerstone of Montessori education in the Reno-Sparks area since its inception in 2002. We are proud to begin our 23rd year of operation, serving families looking for a Montessori alternative, and we have grown since our last charter renewal. Our current enrollment is 438 students in K-8. This near-capacity enrollment demonstrates the high demand for our unique pedagogical approach.

Our consistent growth and stable student pop lat underscore the vital role HDMS plays in the community. Families in the Reno-Sparks region ely on u for a pedagogical choice that aligns with their values and educational goals. We've proven o be a fiscally responsible institution with a stable population, and we are dedicated to ding a m dern Montessori education. As we seek to renew our charter, we are confident in ou ability contin offering this essential educational choice. Our commitment to the Montesso philosoph , combine with our demonstrated stability and growth, ensures that we will remain a tru ed e ucationa partner for families for years to come.

Internal Climate Surveys (SEE APPEND X A)

The climate survey data, collected from both elementary and middle school families, demonstrates a strong foundation of community support and satisfaction. The overwhelming majority of parents across all grade levels expressed their intent to have their children return to HDMS for the next school year, indicating a high level of confidence in the school's programs and environment.

Families consistently highlighted the school's positive environment and the happiness of their children. Survey responses show that students are, on average, very happy to come to school each day. Parents also reported high satisfaction with their child's classroom and overall education. The comments section frequently contained praise for specific teachers, who were described as "amazing," "supportive," and "inspiring". This positive feedback underscores the dedication and effectiveness of our staff in fostering a nurturing and educational atmosphere.

While the survey data is largely positive, it also points to some areas for future growth. Parents raised concerns regarding teacher consistency, noting limited instances of mid-year departures and a desire

for more fully trained Montessori educators. Feedback also indicated, in some cases, a need for enhanced communication between teachers and parents, with some families seeking more detailed information about daily learning and curriculum to better support their children at home.

The survey results reaffirm that HDMS is a valued educational institution with a strong, committed community. The high rates of parent satisfaction and student happiness provide a compelling rationale for charter renewal. We are confident in our ability to build on our strengths while proactively addressing the areas for improvement. This feedback will serve as a valuable guide as we work to enhance our academic programs and school climate to meet the evolving needs of our students and families.

Overview of Anticipated Changes:

In 2022, we completed a building remodel, finally bringing our entire com unity together on a single campus with modern facilities. This allowed us to increase en ollment to mee our new capacity. At this time, HDMS does not anticipate any further facility ex ansions, and are ded ated to maintaining our enrollment and serving families of the Reno Sparks rea, inclu ing those in the neighborhood surrounding our campus.

With our facilities now complete, our primary f cus on academ excellence. We're dedicated to bridging our proven Montessori methods with th Nevad tate Academic Content Standards (NVACS) and the Nevada Educational Performan Fr mework (NEPF). We are actively enhancing our support for families, addressing hron absent eism, and providing specialized interventions. Our goal is to improve Tier I, Tier I , and Tie III suppo ts for all students. To do this, we are increasing our intervention programs to t get speci c needs.

While academics are a to riority, w also believe in providing a well-rounded education. We've introduced new opp tunities f stude ts to engage in activities outside the classroom. Through partnerships with ganizations lik the Reno Bike Project, the Grand Sierra Resort, and North Peak Climbing and Fitnes we offer enr hing experiences that go beyond the core curriculum. We are actively seeking new p tnerships o continue expanding these opportunities for our students. For families in need, we have lso p rtnered with local organizations like the Northern Nevada Literacy Council, The Children's Cabin t, Reno-Sparks Indian Colony, and Our Center, and we're always looking for more resources to help students and families.

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Letter of Support from the HDMS Board of Directors dated September 19, 2025

The High Desert Montessori School Board of Directors is proud to express its full support for the Charter Renewal Application being submitted to the WCSD Board of Trustees in August and September of 2025. This application highlights the remarkable growth and educational progress that our school has achieved over the past six years.

HDMS has grown from an initial enrollment of 40 students to a consistent population of about 450 K-8 students over the last five years. Our school has also expanded from one building to two, and we've constructed a community center. Despite many challenges, we have successfully maintained our exceptional Montessori curriculum.

A key to our success is our commitment to having well-trained teachers. The HDMS Board has allocated between $50,000 and $60,000 annually for professional developme t for our teaching staff and instructional aides. These funds have been used to support training a AMI (Association of Montessori Internationale) and AMS (American Montessori Society) institute as well as internal professional development, aide workshops, staff trainers, and conference attendance. We also maintain a strong relationship with the National Center for Montessori in the Publi Sector (NCMPS to help teachers improve their classrooms and student assessment methods. Training h s primarily focused Montessori Methods, Common Core, Next Generation Science Standards, and e ective tea hing strategies. We are dedicated to systematic and effective accountability measures. Some of th e me ures include:

- Parent and teacher surveys that reflect a very positive scho climate.
- Student growth rates and community wait g l that indicat trong public approval of the school.
- The Nevada Schools Performance Framewo (NSPF) r Rating has remained relatively steady. However, the staff has responded to challeng s by engthening the MTSS process, increasing intervention resources, providing f sed inter tions in math and reading, and blending staff development with Common Core and Montesso principles.
- We have introduced dynam c measure to assess udent learning throughout the course of instruction.
- Professional Learning Comm niti s (PLC) and professional development sessions are used for targeted discussion bout data nd student growth.

The HDMS commu ty can be pro d of th progress we have made in the last six years to strengthen our school and improv educational se ices for our students. Major initiatives developed by our staff and supported by the Boar nclude:

- **Financial Stability:** T B ard and administration have made a major push to improve the school's financial stability. We have made significant progress in this area and are proud of the systems now in place for oversight and careful decision-making.
- **Montessori Principles:** Our staff has invested a great deal of time in sharing knowledge about Montessori principles within the community. Almost all PTO, Board, and staff meetings include a planned time for Montessori discussion.
- **Student Support:** The number of students needing extra help to achieve proficiency has increased as our student demographics have changed. Despite this, we have intensified our efforts to improve learning for all students, and we expect our Star rating to improve this year.

The Board of Directors of the High Desert Montessori School wholeheartedly endorses this application for Charter Renewal.

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Section 2. Performance Review and Data Overview

2A: Academic Performance Summary

Trends in NSPF Ratings: (SEE APPENDIX B)

An analysis of our school data reveals a landscape of positive momentum and clear opportunities for growth. Our programs are demonstrating a strong commitment to student success, and the trends over the past few years provide a clear roadmap for continued improvement.

Positive Trends & Strengths:

- Middle School's Remarkable Growth: The Middle School is on a fantastic trajectory, having successfully increased its Overall Star Rating from 2 to 3. This upward movement is reflected in a significant jump in the Index Score from 35.0 to 51.6. This impressive progress is a testament to the hard work in key academic areas.
- Strong Academic Progress: We are seeing encouraging growth in multiple academic areas. The Middle School has shown a remarkable improvement in Math and ELA Opportunity Gaps and has nearly doubled its SBAC Pooled Proficiency score from 8 to 15. At the Elementary School, there is a promising trend in SBAC Grad 3 R ding, which has improved from a score of 1 to 3.
- Building on Foundational Success: The pos tive strides in SBAC scores at the Elementary School provide a strong foundatio upon w ch to build. This shows that our core instruction is making a difference and that our tudents e gaining essential skills.

Key Opportunities & Recommen tion :

While celebrating our successes, there re clear opportunities for us to unite and focus our efforts.

- Elevate Elementary School's Star Rating: The Elementary School has a clear opportunity to reverse recent trends. We can learn from the strategies implemented at the Middle School that have led to significant gains in their Index Score and academic metrics. A collaborative effort to share best practices will be invaluable.
- Prioritize Student Attendance: A significant area for improvement in both Elementary and Middle School is chronic absenteeism, where scores have shown a decline. This presents a prime opportunity to launch a school-wide initiative focused on boosting daily attendance. By implementing creative and supportive strategies, we can ensure every student is present and engaged in their learning.
- Strengthen ELA Growth: The Middle School shows a promising trend in most areas, but ELA MGP scores have recently declined. This highlights an opportunity to fine-tune our ELA instruction to match the excellent growth we're seeing in math and other areas.

By capitalizing on our collective strengths and addressing these opportunities with a positive and proactive mindset, we are well-positioned for an outstanding academic year.

State and Internal Assessment Outcomes:

Assessment results are included in the **Trends in NSPF Ratings** section above. In this section, specific areas that are either difficult to address, or not addressed in HDMS's NSPF ratings. This includes WIDA/Access scores and Science CRT Scores.

WIDA/Access (SEE APPENDIX C):

High Desert Montessori is in a unique position compared to other district schools and charters in the fact that our English Learner population is typically low. In 2025, the overall N size for the entire school was 23, resulting in no data for our middle school, whose population overall was 7. In the elementary grades of K-6 (WIDA N size = 14), HDMS WIDA/Access scores indicate a mixed trend in performance across domains. While Listening and Oral Language scores declined overall, Writing, Literacy, and Overall scores improved over the three years. Reading and Comprehension scores remained relatively stable with minor increases. This suggests progress in literacy-related skills but challenges in oral language development.

Breakdown of scores by grade and demographic are not available because of limited N sizes in each sub-category.

HDMS Science CRT Scores (SEE APPENDIX D):

The three-year trends for 5th grade science scor s show dual improvement in the percentage of students performing at or above standard (Levels 3 or) across race/ethnicity groups:

- School Overall: In 2023, 13% of stu ents are t or above standard. This increases to 33% in 2024 and 38% in 2025
- White Students: Perform nce st ts a % in 2023, rises to 42% in 2024, and reaches 57% in 2025.
- Hispanic Students: Scores imp ve from 23% in 2023 to 25% in 2024 and 46% in 2025.
- Multiracial Students: Begin at 17% n 2023, increase to 42% in 2024, and remain steady at 42% in 2025.
- Other Groups (Asian, African American, American Indian, Pacific Islander) do not have N sizes large enough to measure.

The three-year trends for 8th grade science scores showed a significant gain for the 2024-2025 testing season.

- School Overall: In 2023, 13% of students are at or above standard. This increases to 33% in 2024 and 38% in 2025.
- Free and Reduced Lunch (FRL): Scores start at 9% in 2023, rise to 25% in 2024, and reach 30% in 2025.
- Individualized Education Program (IEP): Performance begins at 5% in 2023, with no improvement projected for 2024 or 2025.

The data shows steady improvement for the overall school population and FRL students, while IEP and EL students, along with many sub-groups do not have an N size for reporting.

i-Ready and Map Assessment Trends:

HDMS has a long history of utilizing NWEA's MAP assessments for instructional planning and progress monitoring. In the 2023-2024 school year, the school discontinued MAP assessments in math for all grades, as well as for reading in grades 4–8, in favor of implementing i-Ready. HDMS continued to use MAP for reading assessments to meet the Nevada Department of Education's Read by Three requirement. For the 2025-2026 school year, the school received approval to use i-Ready as its official Read by Three assessment tool.

In the two years HDMS has been conducting i-Ready assessments, and using the i-Ready MyPath enrichment and intervention lessons, HDMS has shown growth in math of 13.75 scaled score points and 22.25 scaled score points in reading. (**SEE APPENDIX E)**

MAP scores for our Kinder through 3rd grade students for the 2023, 2024, and 2025 testing seasons show an average increase in RIT score of 4.6 RIT score points, steadily increasing over the 3 year period to an average of 6.4 for the 2025 season.

Four Year Cohort Graduation Rates:

We believe in a hands-on approach to education that prepares our students not just for high school, but for a successful future in any path they choose. While the nature of our student population—with many families relocating or opting for specializ d c rter high schools—makes it challenging to provide a precise high school graduation rate, ou alumn cess tells a compelling story.

We stay in touch with as many of o r form r stude ts as possible, and the anecdotal evidence we've gathered is a powerful testamen to the fo ndation ey received at High Desert Montessori. We've watched our alumni thrive, mo ng on to oll e or trade schools, and pursuing a wide range of careers. Their accomplishments sp n diverse spectrum, including engineering, education, and skilled trades like automotive mecha cs and construction, and our current staff includes a number of HDMS alumni. These individual success tories confirm our mission: to foster independent, capable, and confident young adults who are well-prepared for whatever their future holds.

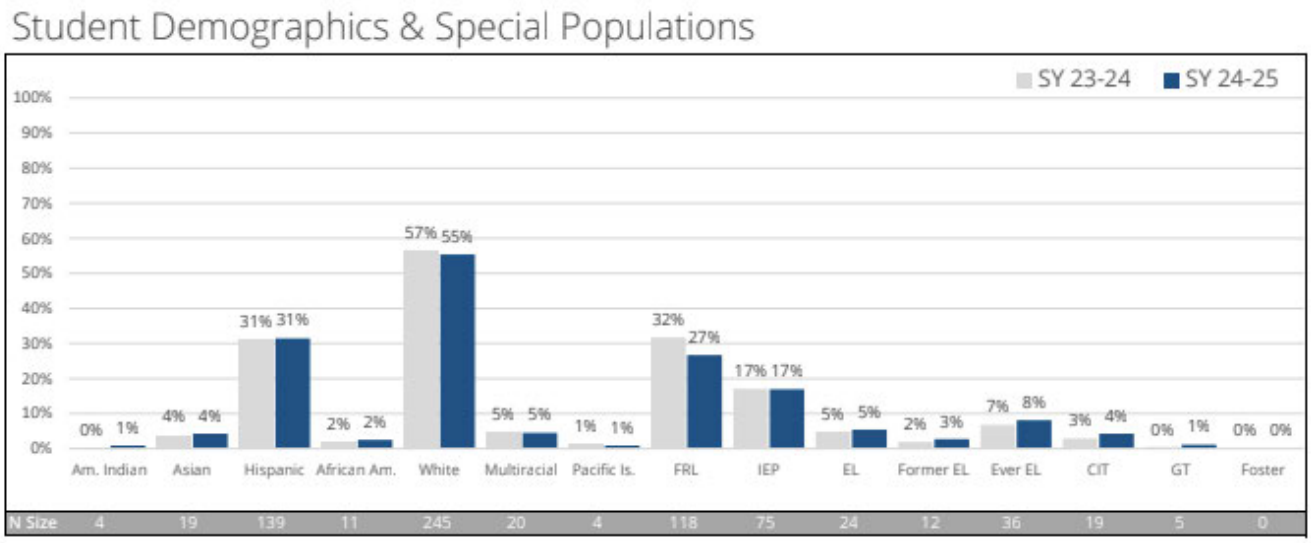
State Designations Based on Current NSPF Ratings:

High Desert Montessori has received an Additional Targeted Support and Improvement (ATSI) designation for the 2025 academic year. This designation, based on performance results from the 2025 Nevada School Performance Framework (NSPF) testing season, applies to the elementary school as a whole and is specifically tied to the academic performance of the Free and Reduced Lunch (FRL) student population. This outcome necessitates the development and implementation of a targeted plan to address the identified areas of improvement for both the elementary student body and the FRL subgroup.

2B: Operational Overview

Student Enrollment Data by Year and Subgroup

HDMS Demographics:
Note: We are a small charter school with limited population numbers in many subgroups.



Enrollment and Transiency: The "Count Day" en ollme increased from 410 students in SY 23-24 to 442 students in SY 24-25. Over the same period the tr nsien rate almost doubled, rising from 5% to 9%.

Student Demographics & Specia Populati ns:

- Racial and Ethnic Makeup: t H gh Desert, the percentage of White students decreased slightly from 57% to 55%, wh e the percentage of Hispanic students remained constant at 31%. This contrasts with the dist ct-wide data, where Hispanic students represent the largest group at 44%, followed by White students at 40% in SY 24-25.
- Special Populations: The percentage of students receiving Free/Reduced Lunch (FRL) at High Desert declined from 32% to 27%, while the district-wide FRL rate increased from 60% to 72%. The percentage of students in special education (IEP) at High Desert remained stable at 17%.

Student Attendance, Retention, and Discipline Trends

Chronic Absenteeism (**SEE APPENDIX F**):

Chronic Absenteeism by Demographics

- The percentage of students with attendance below 90% varies by race/ethnicity, with notable increases from 2023 to 2025. For example, the rates for Hispanic students rose from 16% to 25% (2025 N size =139), while African American students saw an increase from 39% to 58% (2025 N size = 11).

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- Special programs also show significant absenteeism, with students receiving Free and Reduced Lunch (FRL) experiencing a rise from 12% to 25% over the same period (2025 N size = 118).

Chronic Absenteeism by Grade Level

- Attendance issues are evident across grade levels, with 7th and 8th grades showing particularly high rates of absenteeism. The data indicates a concerning trend of increasing absenteeism as students progress through grades.

Severe Absenteeism Trends

- Severe absenteeism, defined as attendance below 80%, is also tracked, revealing similar patterns across demographics. For instance, the rates for African American students increased from 10% to 42% from 2023 to 2025 (2025 N size = 11).
- Special programs such as IEP and EL show varying levels of severe absenteeism, with IEP students experiencing a rise from 3% to 10%. 2025 N size = 75).

This data underscores the need for targeted interventions to address absenteeism across different student populations and grade levels.

Discipline Data and Trends (**SEE APPENDIX G**)

- Major Discipline Events
    - HDMS Data comparing the 2023-2024 and the 2024-2025 School years indicates fluctuations in major d scip ne even across different demographics, with notable increases in inciden s amon many su -groups.
    - The overall rate major di cipline eve ts rose from 27 in the 2023-2024 school year to 28 in 2024-2025 reflecting a slight increase in disciplinary actions.
- Suspensions
    - The overall suspension r e also increased, with 21 suspensions reported in 2023-2024 compared to 25 in 2024-2 25.
    - A significant percentage of students suspended were identified as chronically absent, highlighting a potential correlation between absenteeism and disciplinary actions.
- Behavior Categories
    - Various behavior categories were analyzed, including weapons involvement, violent behaviors, and substance use, with specific counts of incidents leading to suspensions.
    - The data shows a decrease in incidents related to weapons and violent behaviors, while substance use incidents remained consistent.

The report underscores the need for ongoing monitoring of discipline trends and their implications for student behavior and academic performance, particularly among at-risk populations. HDMS has done a deep analysis of our restorative practices and is implementing a number of new strategies for the 2025-2026 school year and beyond.

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Student Waitlist Size and Preferences (SEE APPENDIX H)

High Desert Montessori consistently maintains a healthy waitlist and strong enrollment. While our administrative team refined our waitlist calculation in March 2023 to more accurately reflect genuine interest by removing families not actively seeking a transfer, we have continued to see high demand for our programs.

Despite a slight decrease in waitlist numbers, which we attribute to the expansion of school choice options and other local demographic shifts, our enrollment remains stable. Our full kindergarten program serves as a reliable pipeline, ensuring a smooth transition of students into our Lower Elementary (grades 1-3), Upper Elementary (grades 4-6), and Middle School (grades 7-8) programs. We also continue to attract new students throughout the school year from both the local Washoe County area and families relocating to the Reno-Sparks community, further supporting our commitment to full enrollment.

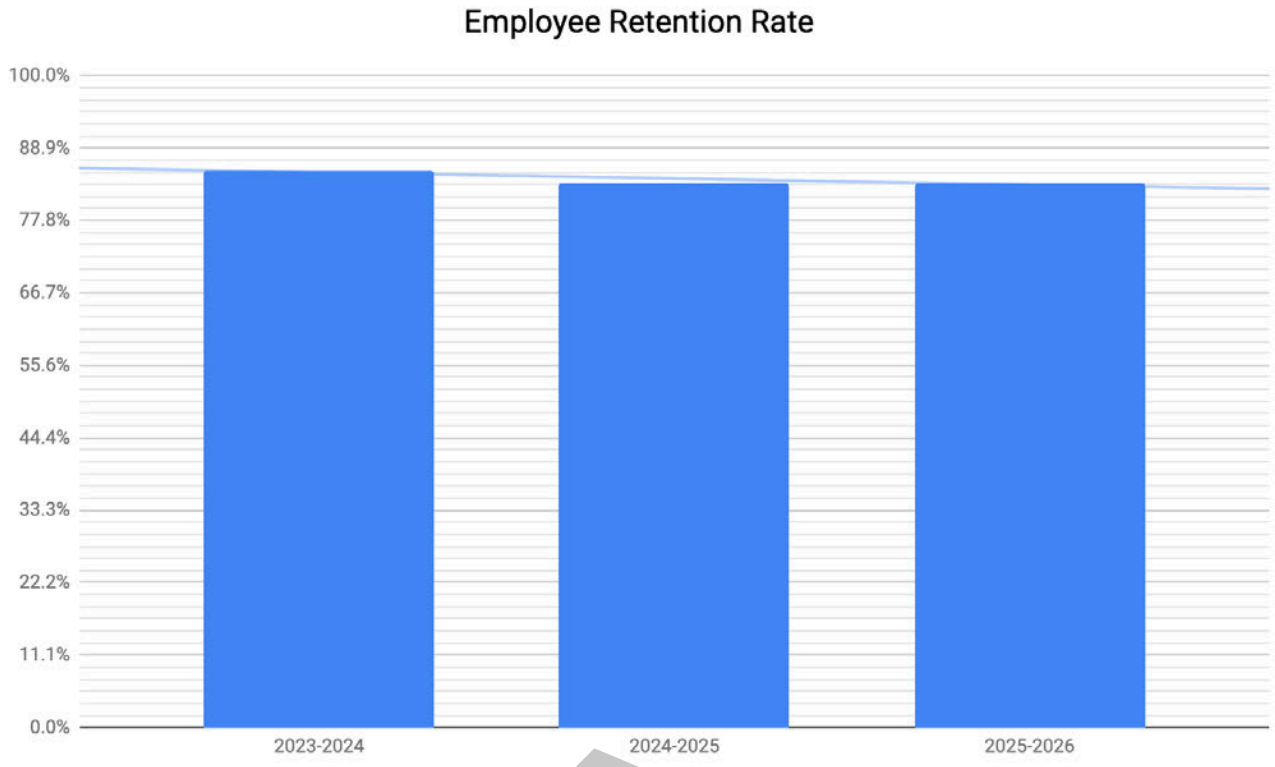
Staffing Levels and Retention Data

HDMS is committed to maintaining a faculty and staff dedicated to the Montessori education model. Our teachers are highly qualified, holding both a Nevada teaching license and specific Montessori training and certification for their respective levels. In our Primary (K), Lower Elementary (grades 1-3), and Upper Elementary (grades 4-6) programs, each lead teacher is supported by an assistant, a practice integral to Montessori pedagogy. Man f our assistants are also Nevada-licensed substitute teachers who are pursuing Nevada teacher certi cation early childhood or elementary education, some of which are enrolled in ARL programs.

The deep commitment of our staff s a co erstone of the HDMS community. Many of our team members have been with the school for a gnificant ortion of its history, and their dedication is reflected in our high staff reten on rates hi ense of community extends to our own families: a majority of our staff members ha h d their own children attend our programs. Additionally, we are proud to have alumni, including som of these staff members' children, who have returned to work at HDMS, further strengthening the found ion of our school

	2022-2023	2023-2024	2024-2025	2025-2026
Employee Retention Rate		85.5%	83.6%	83.6%
Employees at Year End	55	59	62	60
New Hires		12	16	14

Retention Rate = ((Employees at End of Period - New Hires) / Employees at Start of Period)



2C. Financial Performance Sum ry

High Desert Montessori contin es to mai tain stable financial oversight practices and operations. Our accounting and reporting syste i in accordance with GAAP standards and state laws and regulations.

High Desert Montessori maintains financ al policies that are easily and readily recognized by various oversight groups who may audit High Desert Montessori for compliance with recognized standards that conform to state law and federal law. The policies are modified from The Suggested Model Financial Policies for Nevada Charter Schools, which were developed by the Nevada Department of Education to assist Nevada's charter schools in their attempts to establish and maintain strong financial standing and accountability. The school's financial policies include oversight procedures for budget preparation, fiscal accounting and reporting, procurement, debt service, and other operating internal controls. A copy of High Desert Montessori's financial policies can be found in **APPENDIX I**.

- Financial policies adopted by High Desert Montessori are reviewed by the school's legal counsel and approved by the High Desert Montessori Board of Directors;

- High Desert Montessori financial policies are also reviewed and approved by the Washoe County School District.

Fiscal Management Goals

High Desert Montessori Board of Directors reviews the fiscal needs of the school annually, considering instruction, capital outlay, building improvements and adjustments to accommodate any growth or decline in student enrollment. The Board encourages the input of staff, parents and members of the community as a part of the review and recommendation process. After due consideration of recommendations, the Board will adopt fiscal goals for the school year.

High Desert Montessori Charter School Budget

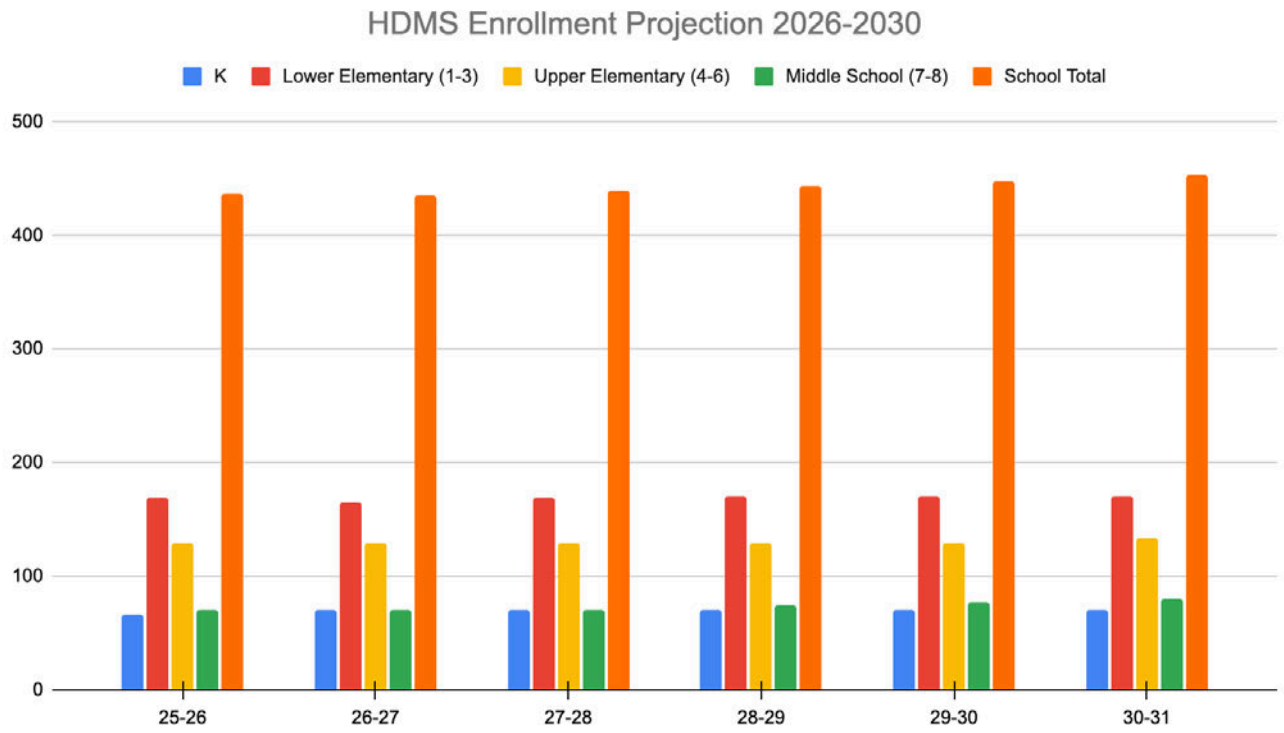
The High Desert Montessori Charter School budget serves as the financial plan of operation for the school and includes estimates and purpose of expenditures for a given period and the proposed means of financing the estimated expenditures. High Desert Montessori develops the budget and budget documents in accordance with state rules and regulations as specified by the Nevada Department of Education on an annual basis.

The High Desert Montessori Charter School budget is prepared annually in full compliance with NRS 388A and NAC 387. After approval of the bu et by the Board of Directors, the administrator and the school's financial coordinator are responsibl for th reparation of the budget document.

High Desert Enrollment Projections

HDMS has no plan to expand t e school n either f ilities or capacity in the foreseeable future. The school is at capacity in some ar s and as so en seats in others, but is near capacity as a whole as of the 2025-2026 school year.

RA



*25-26 numbers pulled from Infinite Campus 9/18/25

Financial Operations

Annually and in compliance wi h state law, High Des rt Montessori is audited by an outside CPA firm with completed audits submitte time y to WCS finance oversight. The past five fiscal year audits can be found in **Appendix J**. High Desert Montessori has consistently received an unmodified audit opinion. The FY 2022 audit resulted n a corrective action plan for non-compliance with NRS 354.626 with expenditures exceeding appropriations related to unplanned fees associated with the school's $12 million in bond financing. The school was in compliance for future audits. The FY 2023 audit resulted in a debt service coverage ratio not in compliance with bond financing debt covenants. As a result the debt service coverage ratio was raised and High Desert Montessori has maintained compliance going forward.

RA

HIGH DESERT MONTESSORI SCHOOL
5 YEAR FINANCIAL HISTORY
Total Audited Revenues & Expenditures

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Student Count*	361	366	388	404	415
Total Revenue**	$ 3,000,055	$ 3,047,359	$ 4,162,426	$ 4,040,483	$ 5,120,876
Total Expenditures**	$ 3,261,035	$ 7,493,357	$ 12,354,897	$ 6,552,110	$ 4,972,895
Other Financing Sources	$ 709,897	$ 14,606,990	$ 1,086,030	$ -	$ -
Fund Balance (Deficit) or Surplus	$ 448,917	$ 10,160,992	$ (7,106,441)	$ (2,511,627)	$ 147,981
Carryover Amount	$ 829,688	$ 11,056,332	$ 3,920,446	$ 1,612,325	$ 1,984,244

*Student count is for Kindergarten through 8th grade Pulled from Infinite Campus 9/18/2025
**Excludes Pre-Kindgarten Fees and Expenditures

HIGH DESERT MONTESSORI SCHOOL
5 YEAR DEB TO A SET RATIO

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Total Liabilities	$ 485 020	546,360	$ 287,821	$ 436,292	$ 504,458
Total Assets	$ 1,421, 64	$ 11,573,247	$ 4,411,773	$ 2,272,554	$ 2,639,969
Total Ratio	0.34	0.05	0.07	0.19	0.19

FY 2025 Audit information is currently being reviewed by our independent auditors (September 2025).

High Desert Montessori received bond financing to purchase and remodel school buildings. The school does not lease any real property.

2D. Organizational Compliance

High Desert Montessori has consistently maintained its compliance in submitting reports, audits, and required forms to both the WCSD and Nevada Department of Education. The school annually updates the Board of Directors roster. Board meetings and minutes are posted regularly on the school's website. High Desert Montessori works diligently to maintain good organizational compliance with all required entities.

WCSD Annual Performance Audits (SEE APPENDIX K)

In each of its operational years, HDMS undergoes a comprehensive performance audit conducted by the Washoe County School District (WCSD), assessing compliance across 56 key areas. These audits delve into every facet of the school's administration, from the intricacies of accounting and human resources to the vital services of student counseling and health, and from the management of facilities and information technology to the preparedness for emergencies. The school's curriculum, including its provisions for special education and 504 accommodations, is also meticulously reviewed.

Throughout this rigorous process, HDMS has consistently demonstrated a high level of compliance with all requirements set forth in the charte application. This success is not merely a matter of meeting standards, but of proactive and exemp ary coll ration with its sponsor. Over the past five years, our charter performance audits have cons ten ly celebrated our commitment to high-quality education, highlighting our teachers dedi tion and our robust, standards-aligned curriculum.

Our audits have repeatedly p sed the onsistent instruction from our K-6 teachers, with a special mention for our kindergarten tea We've shown a clear connection between classroom lessons and the Nevada Academic Content Stand rds, with teachers providing evidence that standards are cited and integrated into their plans. This in ludes the use of both Montessori and WCSD-supported supplemental materials, which further enriches this standards-based approach. The Biweekly Kindergarten Curriculum, in particular, was singled out for demonstrating this strong link.

The audits also recognized our strategic approach to curriculum development. The middle school math curriculum map was held up as a model for its clarity and comprehensiveness, providing a complete picture of each unit and even recommended as a template for other subject areas. Additionally, our teachers' use of sample unit plans has been celebrated for making objectives clear and adding a valuable layer of detail to our educational records.

Finally, our performance audits commended our focus on student engagement and collaborative learning. Multiple grades were noted for teachers' effective use of collaborative learning strategies. In kindergarten, we've been recognized for our continued emphasis on choice, independence, and engagement, which are foundational to our Montessori philosophy and create a vibrant learning environment.

These commendations reflect our collective hard work and commitment to providing an exceptional, standards-aligned, and engaging educational experience for all our student

RA

Section 3: Future Academic Plans

Core Instructional Model and Curriculum

High Desert Montessori Charter School provides our core instruction through the Montessori pedagogy. The Montessori model is rooted in meeting the needs of each individual student, through small group instruction in all academic areas, as well as providing consistent, ongoing guidance in social and emotional learning through Montessori's Grace and Courtesy lessons. HDMS is continually refining it's practice to meet the needs of an ever-evolving student population.

The educational philosophy and methods of instruction supporting the HDMS mission and distinguishing its program include the following:

- Individualized & Differentiated Learning
- Mixed-age Groupings
- Integrated Teaching & Learning
- Prepared Environment
- Role of Teachers to Observe, Guide, & Assess
- Classroom Environment of Respect & Character Education

The High Desert Montessori School environment and curriculum is based on the freedom of a highly individualized and self-directed education wi hi the specifically "prepared environment" of vertical (multi-age) classrooms, specialized didactic ma erials, eful teacher observation and guidance, and a strong commitment to the values of self-discip ne and resp t.

As a public school, we continually f cus o aligning ur instructional model to Common Core State Standards; incorporating the sta dards int our Mon essori instruction at all levels. At all levels, children are provided lessons a d academ c rk based on their individual academic level and their individual grade levels. Our efforts o ign Montessori pedagogy with state standards are ongoing.

Rigorous Tier 1 instruction is provided t all students in the classroom using Montessori materials and lessons. The majority of kindergarten and ower elementary (1st-3rd) lessons use concrete materials to support students with mastering their academics. More abstract approaches take place in upper elementary classes (4th-6th grades). Aligning our curriculum with the requirements of state standards and state assessments is a continuing focus for school improvement.

The Montessori instructional model allows for students to meet and exceed the common core standards, by introducing some concepts prior to when they are introduced in the standards. The Montessori instructional model also allows children to follow their individual interests and passions, while working on their academic skills. Our Montessori curriculum encourages project based learning, through hands-on activities and materials at all levels of academics.

Academic Interventions and RTI Plans

High quality Tier 1 instruction takes place in all classrooms using the Montessori materials and curriculum. High Desert Montessori partnered with Curriculum Associates in 2023 to provide i-Ready as a support in our classrooms. I-Ready is used in each classroom for diagnostic purposes, enrichment and intervention. Teachers use the information they get from i-Ready to further improve

their students' learning. This program is being continually refined to maximize growth while maintaining our commitment to a true Montessori approach.

Along with i-Ready, teachers provide Tier 2 support in the classroom. Programs used in our Tier 2 instruction include Heggerty, UFLI, Phonics First, Khan Academy
HDMS utilizes the MTSS process as a mechanism for Child Study. Schoolwide assessments such as i-Ready, QSI, and Woodcock Johnson math give classroom teachers triangulated data on each student. We have several processes in place to support our MTSS process including:

- Classroom observations where teachers can observe cycles of learning and deep concentration provide additional insights. Montessori teachers are trained how to scientifically assess students through observations.
- Each student has a portfolio of work samples which are used for ongoing student conferencing.
- As required by Read by Grade 3, we use i-Ready scores to identify those students who fall below the 40% in reading in grades K-6 then devise a Reading Plan of appropriate interventions. Reading interventions include research-based programs such as Leveled Literacy Instruction (LLI), University of Florida Literacy Intervention Program (UFLI), Phonics First, and i–ready online program.
- HDMS follows a similar process for math using i-Ready online as a primary intervention for math.
- HDMS meets with all parents in th fall and spring. In addition, if a student is not demonstrating growth, we meet with parent to come up with a plan that both home and school can fulfill, including adjusting the Reading lan f needed.
- i-Ready progress monitoring is used to trac T er II and III students as well as SPED students.

School Counselor

- HDMS is pleased to h ve a full- me school counselor on site to assist with the social and emotional support of st dent as well as oversee those students on a 504. Our school counselor facilitates annual ainings in the areas of bullying, suicide prevention, CPS, and 504's, as well as whole class a d small group lessons on a wide variety of Social/Emotional Learning (SEL) topics.
- HDMS currently provides support to our second language learners within the classroom which is a small percentage of our student population which averages around 24 students across all grade levels K-8. Several of our teachers and staff are bilingual. The individualized instruction each student receives within the Montessori classroom setting enhances our EL students ability to learn and process language acquisition and development.

Special Education

- HDMS currently has a SPED population of 17% as compared to WCSD at 20%. The number of identified students averages around 50 each year. In addition our speech therapist services around 40, and occupational therapy services averages 3. We go through the MTSS process including tiering students and providing interventions prior to a team decision, which includes the parent, to go forward with testing for special education. We currently have 2 full time special education teachers, a full-time speech therapist, a quarter time occupational therapist, and school counselor who provide services to students on an IEP.

- Before enrollment, we request a copy of the most current Individualized Education Plan (IEP) for students receiving Special Education services. It is important for our multi-disciplinary team to review the plan to ensure our school can meet the needs of the student as outlined in the IEP. We are required to ensure that all students with an IEP are placed in the least restrictive environment and that there will be no harmful effects on any student in the classroom. Parents are an important member of the team and will remain involved with all parts of the eligibility and implementation process. All staff who work directly with the child will also be part of the team including but not limited to the classroom teacher, special education teacher, speech therapists, academic interventionists, EL teachers, occupational therapists, school nurse, school counselors and school administrators as well as any outside agency individuals.
- NRS 386.580(4) : If the governing body of HDMS determines that the charter school is unable to provide an appropriate special education and related services for a particular student due to the severity of the disability, the governing board may request that the board of trustees of the school district (WCSD) of the county in which the pupil resides transfer that child to an appropriate school.

Gifted and Talented

- HDMS typically enrolls between 7 and 15 students who are identified as GT. Within a Montessori classroom, identified and non-identified gifted students are provided with a wide variety of activities and instruction to b oaden students' interests, teach more complex skills and offer a stimulating learning env ronm t geared toward higher-level thinking and intellectual pursuits. Within Montessori, tuden s a placed in multi-age classrooms which allow for them to work beyond grade le el tandards. Students are discussed in our MTSS process if additional suppor is ne ded. Cur ently 5 teachers have their GT endorsement and another teacher is worki g toward this. We work with WCSD Gifted and Talented Office to send student testing re rrals in th f ll and spring.

Achievement Gap Closure Plans

HDMS seeks to support all students in p gressing to their utmost potential. As a school, we are conducting vertical team meetings and PLCs to identify the areas we need to focus on in order to close achievement gaps. By meeting as vertical teams, each grade level cluster is able to share with each other areas of need for student growth.
HDMS has followed the practice of teachers meeting weekly in a Professional Learning Communities (PLC) for over 15 years. Our processes have been refined over the years by and follows this rotation as a basis for collaboration and collegiality while supporting Tier I instruction.

- Week 1- Montessori Theory: Teachers take turns choosing an article to read and discuss as a group. Topics this year included classroom observations, Montessori Planes of Development, mindfulness, interdisciplinary learning, and school diversity.
- Week 2- Lesson Study: This practice supports Tier I instruction. Teachers take turns demonstrating a lesson they give to students using Montessori materials. The other teachers observe, then discuss what they saw, how they may do it a little differently, or what adaptations they have made to that particular lesson.
- Week 3- Child Study: This practice is part of the MTSS process. Child Study is a process in which a teacher describes characteristics of a student who is experiencing difficulties either academically or behaviorally to a group of teachers during PLC. Teachers brainstorm ideas

then the classroom teachers picks a few of these ideas to try. Data is tracked and this student is revisited again by the team in 6-8 weeks. The overarching idea is that each teacher has a child in their classroom who is struggling in a similar manner and this broad discussion will help them as well with classroom ideas for support.

HDMS is developing a pacing guide and scope and sequence to further assist teachers in providing all students with the skills they need to achieve by the end of each school year, and the end of the grade cluster.

HDMS will continue to use i-Ready to identify achievement gaps. Interventions will be provided both in the classroom and in small group instruction to provide students with additional support when needed. Additionally, HDMS is working with Curriculum Associates to utilize i-Ready progress monitoring for use in MTSS and special education data collection.

Monitoring for Disproportionate Discipline

As a school, we are consciously aware of the frequency of disproportionate discipline in schools. Our most recent evaluation demonstrates that this is an area that we need to work on. In 2024, our JEDI (Justice, Equity, Diversity and Inclusion) Collaborative took a deep dive into the frequency of disproportionate discipline and suspensions. This Collaborative, which includes teachers, administrators, and parents continues to have open discussions on this topic.

As a school, we are following the Restorative Ju tice ap roach to discipline. Incorporating restorative practices in our conversations with children, both as a le ni tool, and as an approach to disciplinary situations. While suspensions are unavoidable in s m situations, our goal is to significantly reduce the frequency of disproportionate s spen ons.

3E. Distance Learning Suppor

High Desert Montessori does no urre tly use dis ance learning, nor does it have plans to do so.

RA

Section 4: Organizational Viability

Current Board Capacity and Member Roster

HDMS is governed by a board of directors comprising no fewer than five and no more than fifteen individuals. This body is dedicated to upholding the school's mission and purpose. The board's composition will adhere to the statutory requirements of NRS 388A.320, which mandates that at least one member be a teacher or a retired teacher licensed under chapter 391 of the NRS, with their license held in good standing. An additional member must meet these same qualifications or be a school administrator licensed by another state, or a retired administrator whose license was in good standing.

Furthermore, the board will include at least one parent or legal guardian of a current HDMS student who isn't a teacher or administrator at the school. Two other members will bring valuable expertise in one or more of the following fields: accounting, financial services, law, or human resources. While these are the minimum requirements, we are committed to having at least two parent members and one non-voting faculty representative on the board. We will actively recruit individuals with Montessori training, specifically those certified by organizations such as American Montessori Society (AMS), Association Montessori Internationale (AMI), or other Montessori Accreditation Council for Teacher Education: MACTE (MACTE)-accredited institutions, to the greatest extent possible. Ultimately, the HDMS Board will represent the interests of all residents of Washoe County. Board Bylaws can be found in **Appendix L:**

The current (September 2025) HDMS Board ros er can be f nd in Section 6 of this application.

Training, Oversight, and Developme t S ategies

High Desert Montessori (HDMS employs comprehensive educator evaluation system that integrates the Nevada Educator erform nce work (NEPF) with the teacher, assistant, and executive appraisal instruments fro the National Center for Montessori in the Public Sector (NCMPS) (**SEE APPENDIX M:**). This d l-model approach allows HDMS to effectively assess, provide feedback, and support its educators, ens ing they meet both the state of Nevada's professional expectations and the rigorous standards of an exceptional Montessori teacher.

High Desert Montessori School is committed to ensuring every teacher is equipped with the necessary skills to provide a high-quality education. Beyond maintaining a current Nevada State teaching credential, all teachers are required to complete extensive Montessori certification within their first two years of employment. The school also provides professional development opportunities focused on Social Emotional Learning, the Science of Reading, Positive Discipline, and Restorative Practices. Furthermore, we offer targeted training in any other area of need identified by our School Improvement Plan and leadership team. HDMS provides training in diversity and inclusion, bullying and suicide awareness, mandatory reporting, and all staff are CPR and first aid certified. Teachers are also encouraged to seek out additional professional development opportunities that align with their own professional growth goals.

HDMS has a well-developed leadership and organizational structure. The school is headed by an executive director who also serves as the school's principal. On the academic side, the principal and the assistant principal are responsible for teacher evaluations and for developing professional

development opportunities based on the recommendations of the PLCs and the Super Team. In addition, the school's Social Emotional Learning programs are overseen by our school counselor.

On the administrative side, the principal/executive director oversees the Business Coordinator who acts as the manager of all school business, including human resources and payroll. The business coordinator supervises all aspects of the business side of school operations including finance, facilities, student accounting, and nutrition services to name a few. (**SEE APPENDIX N**)

At the program level, weekly Professional Learning Community (PLC) meetings focus on continuous improvement through lesson study, child study, curriculum development, and data analysis.

In addition to PLCs, several standing committees are dedicated to school governance and initiatives:

- Steering Team: This leadership team, composed of teachers and administrative staff, is responsible for curriculum and data analysis, formulating the School Improvement Plan (SIP), and making key decisions on school-wide initiatives.
- Safety Team: This committee of teachers, administrative staff, assistants, and a parent representative is dedicated to maintaining the safety and security of students, staff, and facilities. The team develops the Emergency Operations Plan (EOP) and regularly analyzes safety procedures to ensure continuous improvement.
- Green Team: Comprised of teachers, administrative staff, and a parent, this team focuses on the school's nutrition policy to ensure c mpliance with Nevada Department of Agriculture requirements for our free and reduced-price l ch program. The Green Team also helps develop and refine the school's dress cod policy an pearheads campus beautification and environmental efficiency initiatives.
- The Multi-Tiered System of Suppo (MTSS) eam is composed of general education teachers, special education teacher , our inte ventionis and administrators. This team analyzes data for students who are pe orming b low the 40th percentile in academic subjects or experiencing behavioral or oci l-emotional challenges. The team then develops targeted plans to address these needs hrough our Tier I, Tier II, and Tier III support systems.

All school teams help the administration to develop the schools Progressive Discipline Plan (**SEE APPENDIX O)** . This plan is analyzed and improved upon annually as need arises, as well as when shifts in legislative and state directives make these changes necessary.

HDMS Progressive Discipline Plan outlines a positive behavior support system for students. The plan is based on the Montessori philosophy of "preparation for life," which emphasizes a student's independence, personal dignity, and respect for others. Rather than using traditional punishment for bad behavior, HDMS employs a person-centered approach that encourages mediation, collaborative problem-solving, and a sense of community.

The school's progressive discipline system is tiered, starting with minor infractions and escalating to serious violations. For minor issues, the first level involves the teacher reteaching the expectation and offering the student a choice of consequences, such as a short period of isolation or missing recess. If a student's actions endanger themselves or others, the school reserves the right to take immediate action, including contacting authorities or implementing a suspension. The plan also details a process

for suspension, which can ultimately lead to expulsion from the school. Parents can appeal a suspension or expulsion to the Board of Directors, whose decision is final.

RA

Section 5: Financial Stability

High Desert Montessori's current financial state is sound. The school's budgets are constricted by available state funding and only leave marginal room for unplanned contingencies. High Desert Montessori budgets operational expenditures to meet with conservative revenue projections. The school also maintains a $1 million contingency investment account for operational emergency shortfalls. The school has no current plans for financial improvements or needed financial corrective plans.

For a detailed look at our school's current financial state and future financial health, please refer to Section 2C of this document. To ensure compliance and transparency, our school board's finance committee reviews all financial policies quarterly, with updates made promptly to align with any changes in laws or codes.

The HDMS board is committed to strong governance and accountability. To that end, the board holds regular retreats to review and update its policies and protocols, ensuring full compliance with all laws and procedures relevant to charter schools. Our bylaws also require that at least one board member have expertise in finance or accounting, a key best practice that HDMS has consistently fulfilled.

RA

Section 6: Governing Body Supporting Documentation

Current Board Roster and Contact information

- Board Chair - Reid Riker
  CPA/Finance
  [redacted]
- Vice Chair - Dr. Nancy Smith
  RN/Nursing Professor
  [redacted]
- Secretary - Kristen Ashbaugh
  Content Manager
  [redacted]
- Board Member - Anthony Arg r
  Attorney
  [redacted]
- Treasurer - Bonnie Pillaro
  Retired Teacher/Retired Accountant
  [redacted]
- Board Member - Ashley Allen
  Physicians Assistant
  [redacted]
- Board Member - Pamela Jones
  Realtor
  [redacted]

DRAFT

High Desert Montessori Charter School

101 Fantastic Drive. Reno, Nevada 89512 - 775-624-2800

NOTICE OF PUBLIC MEETING

Board of Directors Meeting - 9/24/25 - 5:00 PM ON ZOOM

https://us02web.zoom.us/j/83201308179?pwd=AmiR4o6oOMqwsrIgAWvUa48CObam1S.1

Meeting ID: 832 0130 8179 **Pass Code: 246932** **Phone Number: +1 669 900 6833**

High Desert Montessori School's Board of Directors will conduct their public meeting either in person, virtually, or by phone. All Directors shall attend the meeting in person or remotely. Public members wishing to attend the virtual meeting may use the virtual link or phone information as directed below. Unless otherwise restricted, as noted, the Board may take action on any item. Unless otherwise stated, items may be taken out of order at the discretion of the chairperson. Items may be combined for the Board to consider. Items may be pulled or removed from the agenda at any time. Reasonable efforts will be made to assist and accommodate physically disabled persons desiring to attend the m ting. Please contact the school at 775-624-2800 in advance so arrangements may be conveniently made. Sup rting materials will be posted on our website, https://www.hdmsreno.com/board-information/, n later han 1 0 AM on the day of the board meeting.

The Board of Directors will receive public comment vir ally, in person, or via email at publiccomment@hdmsreno.com ll public c mments r ceived before and during the meeting will be provided to the Board of Directo Such co ments shall not be read aloud at the meeting but will be recorded in the public record and in he m nutes. In person public comment will be limited to 3 minutes. No action can be taken on any comments but public input is welcome.

AGENDA

1. Call to Order and Roll Call (FOR POSSIBLE ACTION)
2. Public Comment
3. Adopt the Agenda (FOR POSSIBLE ACTION)
4. Approval of 2025 HDMS Charter Renewal Application (FOR POSSIBLE ACTION)
5. Approval of Amendments to Bylaws (FOR POSSIBLE ACTION)
    a. Redaction of board calendar
    b. Addition of Board Protocol Policy and Removal of Mention of Robert's Rules
6. Principal Board Report (FOR DISCUSSION)
    a. Presentation of NEPF Report and Star Rating
    b. Update on shade structures
7. PTO Liaison Report (FOR DISCUSSION)
8. Teacher Liaison Report
9. Public Comment
10. Adjournment and Future Agenda Items (FOR POSSIBLE ACTION)

Items not acted on at this meeting may be acted on at future meetings.

"High Desert Montessori School provides a safe, nurturing school environment that fosters independence, problem-solving skills, and great work in our students. We offer tools to explore the universe through Montessori's Cosmic Education, the purpose of which is to link all areas of human knowledge. We urge all of our students to be

participating members of a socially conscious and green community by inspiring them to be critical thinkers capable of reflection, communication, and action. We comply with all Nevada State and Common Core State Standards."

HDMS Board meetings are posted at the following places:

- Washoe County School District
- Sparks Library
- Washoe County Administration
- HDMS 101 Fantastic Drive, Reno, NV 89512
- HDMS Website www.hdmsreno.com

RA

High Desert Montessori Charter School

101 Fantastic Drive. Reno, Nevada 89512 - 775-624-2800

Washoe County School District Sponsored Charter School Board Assurance Statement

Charter School: High Desert Montessori
Date: September 19, 2025
For the Fiscal Year: FY 2025-2026

This Board Assurance Statement is submitted by the Governing Body of High Desert Montessori to the Washoe County School District (WCSD) as the school's charter sponsor. The purpose of this statement is to affirm our commitment and compliance with all applicable federal, state, and local laws, and the terms of our charter contract.

The Governing Body of High Desert Montessori hereby provides the following assurances:

RA

I. Governance and Legal Compliance

1. **Organizational Integrity** We ssure th the school operates as a non-profit entity and that the Governing Bo y and sc ool leade ship have no conflicts of interest that would impair our ability to phold the ublic trust. We have complied with all requirements of Nevada Revised Statu s (NRS) Chapter 388A and all other applicable state and federal laws.
2. **Open Meeting Law:** We ha conducted all Governing Body meetings in full compliance with Nevada's Open Meeting Law (NRS Chapter 241), including providing proper public notice, posting agendas, and maintaining accurate meeting minutes.
3. **Required Reporting:** We have submitted all required reports, plans, and documentation to the WCSD and the Nevada Department of Education in a timely and accurate manner, including but not limited to, annual audits, performance reports, and student data.

II. Fiscal and Financial Management

1. **Sound Fiscal Practices:** We assure that the school has complied with all financial terms and conditions of the charter contract. We have operated in accordance with generally accepted standards of accounting and fiscal management.
2. **Budgetary Adherence:** We have adopted and operated within a balanced budget and have managed school finances in a transparent and responsible manner. All state and WCSD funds are properly deposited and accounted for.

3. **Annual Audit:** A financial audit for the previous fiscal year was completed by an independent auditor and submitted to the sponsor as required by law.

III. Academic and Operational Performance

1. **Academic Accountability:** We are committed to the academic success of all students and have aligned our curriculum and instructional practices with the Nevada Academic Content Standards. We have established and are regularly monitoring progress toward ambitious academic goals.
2. **Student Data and Assessments:** We have maintained the accuracy and integrity of all student data and have administered all state-mandated assessments in accordance with the procedures outlined by the Nevada Department of Education and the Washoe County School District.
3. **Student and Staff Safety:** We have policies and procedures in place to ensure the health, safety, and welfare of all students and staff, including but not limited to, emergency plans, mandatory reporting procedures, and student disciplinary policies.
4. **Enrollment and Admissions:** We have conducted all admissions and student enrollment processes in a fair and non-discriminatory manner, in compliance with our charter and state law, including the use of a lottery system when oversubscribed.

On behalf of the Governing Body of High De ert Mon sori, I attest that the information provided herein is true and correct to the best f ou knowle ge and belief. We acknowledge our ultimate responsibility for the acad financi and organizational performance of the school.

Signed by:

Reid H. Riker
HDMS Board Chair

Eric S. Perez
HDMS Principal/Executive Director

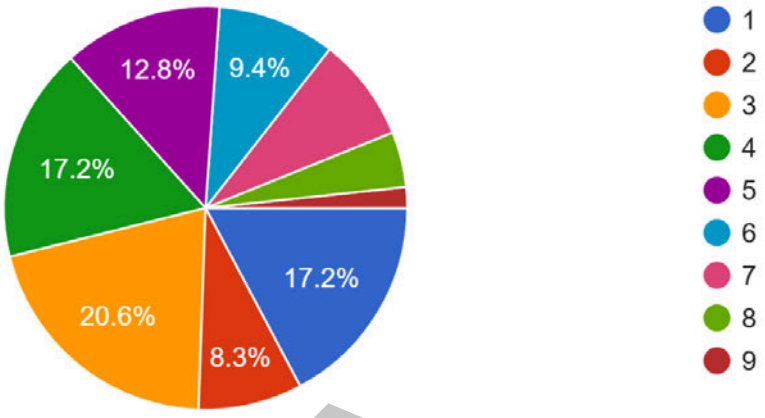
Appendix A: Climate Survey Responses from Spring 2025

Elementary Climate Survey (from the Intent to Return Spring 2025)

180 responses

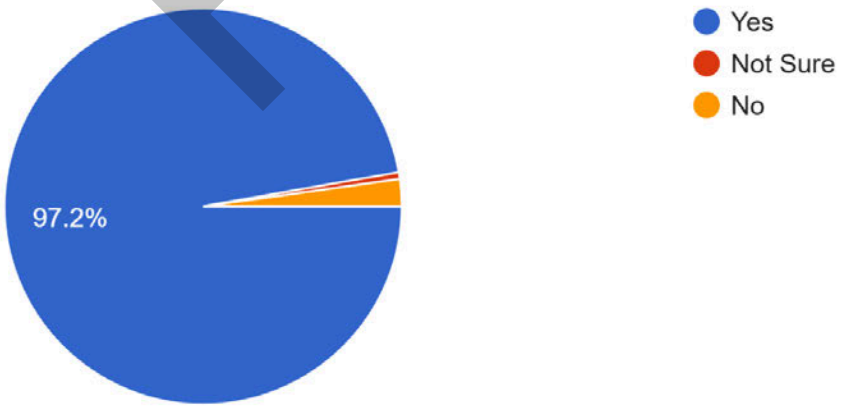
How many years has your child attended HDMS?

180 responses



Do you plan to have your child attend HDMS next school year?

180 responses



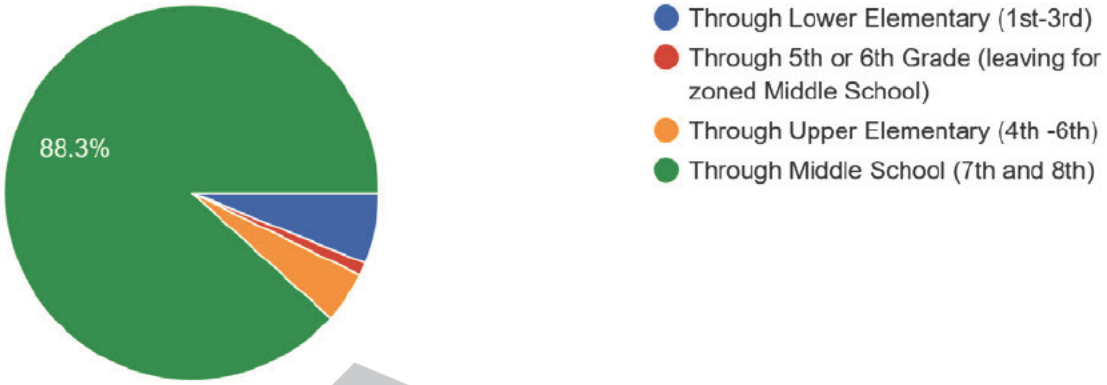
If you answered "no" or "not sure", why will your child not be returning to HDMS next year? (children's names were replaced with "our child" to respect privacy)

- Still deciding if she'll go to HDMS or our zoned middle school next year
- Our child is gifted & talented & we want to ensure he continues to get the stimulation & support he needs to thrive & enjoy school which he does not seem to be getting at HDMS.

- Our child will attend the SWAS program instead.
- We feel the feedback we've gotten from other parents for upper L is that the monastery way is best seen in the primary grades. In addition, we want our child to get to know kids that are around our neighbourhood as families do move around or are from different areas at HDMS.
- Attending Hunsberger SWAS

How long do you plan for your child to attend HDMS?

180 responses



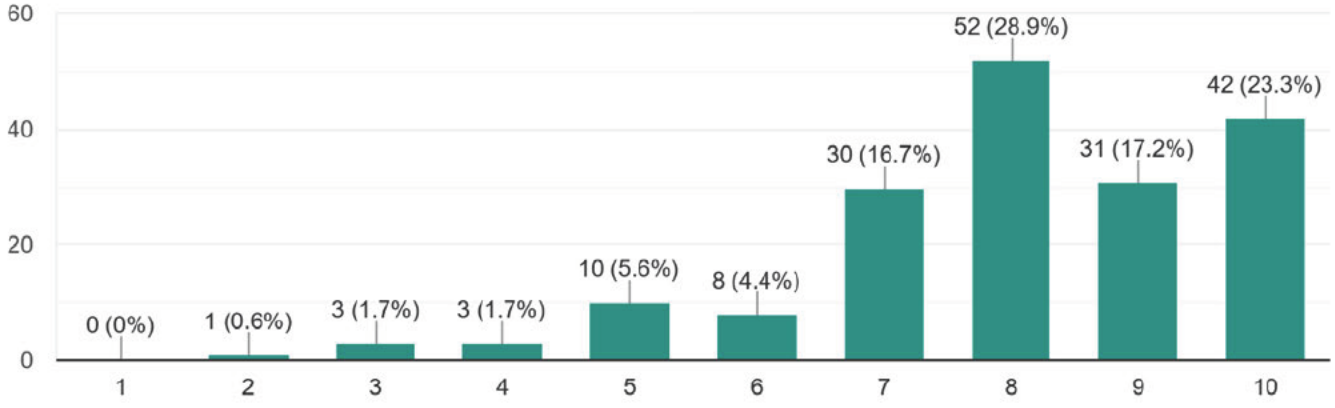
If your child will not be attending through 8th grade, why will your child be changing schools? (children's names were replaced with "our child" t resp ct privac)

- Moving to a different count y
- Not sure yet... but other opp tuni es like band and sport teams.
- Transition to zoned school
- We want him to be more challenged & stimulated.
- Integration a little earlier than middle school to get him acclimated to a new system and class routine
- Probably changing to middle school at same time as sister leaves HDMS, who will attend HDMS middle school
- Planning on moving
- Not sure yet. They may stay all the way, it depends on how they progress and what they're interests turn out to be.
- She will be attending washoe schools.
- We also thought it would be beneficial for our child to get ready for middle school by being in the school that was zoned for
- We have found the local middle school a better fit for our family.

- I would like my child to have more opportunities in sports.
- No specific plans yet

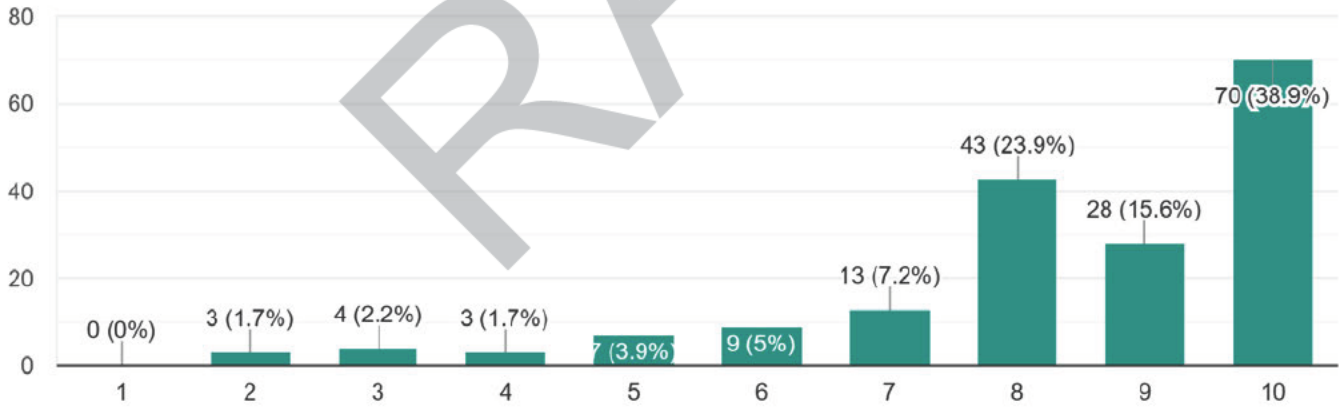
On average, how happy is your child to come to school each day?

180 responses



How happy are you with your child's classroom?

180 responses



Do you have any comments regarding your child's classroom? (children's names were replaced with "our child" to respect privacy)

- Our child wants to be in Ms. Jen's class
- My child is blessed with an amazing teacher who goes above and beyond in instruction and classroom planning and is dedicated to prob emotional support, successful communication and life skills.

- I would love to request our child to experience a new teacher for next year. We feel he muted himself this year due to trying to stay behaved while other students would have outbursts. We feel as a family that Ms. Amber would be a great fit for our child for 6th grade. We would be happy to come in to discuss in further detail. Thank you.
- She loves her new class!
- Miss. Amber has been amazing! She has been respectful, supportive, and inspiring. Our child has grown so much this year! Her emotional needs have been heard and responded to. Because of this, she feels safe and connected and has been able to focus her attention on academics. I am so appreciative of her and everything she pours into her students.
- We love Virginia class and Ms. Autumn. Our child had MULTIPLE days of tears when she heard Paige was moving to Candelaria.
- The kindness is unmatched from Mrs Rachel! She is incredible
- Ms. Jyoti and Ms. Ivy have been a god send with our child. She fits in very well and has progressed so much in the short time she has been in this class. There were concerns in kindergarten that she wasn't where she needed to be, but she is right where she needs to be in this class.
- Sometimes it feels too like there are too m y students
- Miss Amanda has been a stellar teacher. Ou child h blossomed under her care.
- When I think about my kid's school journey, I hink about two things: the environment and the academic path. I love the envi onmen created y HDMS and Paige, but I'm deeply concerned about the academic achievemen possible ith an under-trained, uncertified, un-licensed teacher. I can see that the teacher is overwh lmed. Communication and amount of lessons being taught has dropped considerably. The teache eems overwhelmed (who could blame them? They're doing their best!) Losing Ms Kelly has caused us immense anxiety because moving to another school is not a possibility for us with all of our child's various mental health needs.
- Thank you Miss Rachel and Miss Wendy for everything you do!
- She has good friends, learns lots of topics, is challenged and encouraged
- Autumn is fantastic!
- Would like to have him switched to another classroom
- Yes, however we're working Mr. Eric on this matter.
- We are brand new, but our children are happy to go to school each day already and our family feels very welcome! Thank you
- Just wish I knew more about what is going on and what they're learning.
- We are super grateful for Mr. Dave.

- I wish her classroom had a better outdoor space like the other classrooms. Also, there is no bathroom in her classroom like the others.
- My concerns for our child in her classroom are phonics I'm going to reach out to the resource room I've mentioned it to Ms Jody emailed her for conference in December saw her at Girl Scouts and mentioned I'd like a conference she said in March overall I think our child is happy. I've asked for how many first grade students are in the class have yet to get an answer her father and myself the grandmother are concerned about the phonics and reading and her report card the one and a half one and a half numbers those didn't seem to improve so we'll see what happens
- Great! We are brand new but feel very welcome! Thank you
- Amber is great
- The classroom is chaotic
- He seems to be learning lots of subjects and usually is happy when i pick him up. He really enjoys team spots at recess
- Student struggles with work completion checks and assistant who does not attend as she should (often seen on phone per peers and other adults). Student fearful of approaching assistant.
- Our child loves the blended class format a d has loved the opportunity to creatively express herself
- Love Ms. Christina! Great communication a d I feel knows our child well
- Our child is very happy and we would like her o ontinue with Ms. Elyse
- We absolutely love Ms. Ambe and M Isa are amazing. Along with all the supporting staff that supports our child's educa on. He ha grown and excelled so much. We are very happy at HDMS
- Ms. Jamie does a great job and really appreciate her and the way she communicates and cares for my child.
- I would love more communication from miss Jyoti
- Miss Corey is amazing!!
- Too many children in the class who do not have the foundations of a Montessori education. Also, just too many children in general for one teacher.
- Our child and I are SO much happier with Miss Paige! We hope she can continue to be our child's teacher.
- I love how Ms. Jyoti has been straightforward in curriculum, environment, and communication!
- just so many teacher changes, and this one is so new. nothing bad- just ... no consistency
- We love Ms. Autumn. She is a shining star!
- It was unfortunate that Miss Kelly left halfway through the year. Thank you Page for picking up the slack! It's hard to come in halfway through the year. But the kids do love you and I am grateful for you being in the classroom. My other comments are just in regards to the school in general. It would

RA

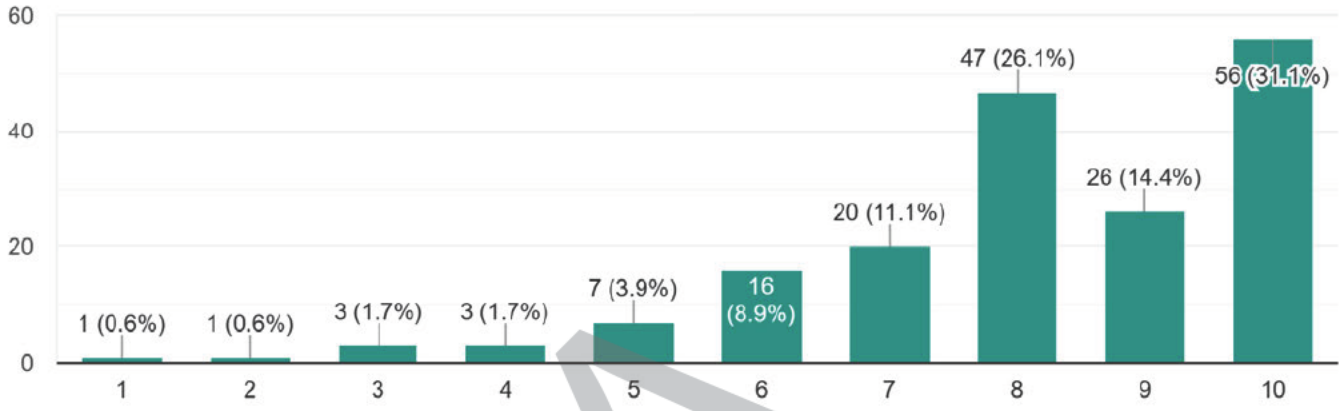
be great to see more of the mary way Throughout upper L and have more teachers who are licensed and able to do international Montessori or American standard. Our family comes from a long line of Montessori teachers and principles and educators and it's an absolutely fantastic way for kids to learn when following her standards and methods. Please work at getting more licensed monitoring teachers! I think it will make all the difference in the world for the next generations.

- My kid loves her. I wonder if he is behind academically but I love how much he loves school. Thank you for the wonderful program!
- my daughter has been to a few different schools due to getting bullied or not having friends & this is the first school that she's loved her classroom, loved her teacher & is excited to go to school everyday.
- Ms. Christina has been a wonderful guide and teacher this year for our child, she's greatly improved and we love to see her progress further each day. She handled the transition with great care and we truly appreciate it!
- Miss Amanda is fabulous and very communicative, our child has had many hiccups adjusting and fitting in with other students, but I think we've been able to work together to make sure his needs are met and he can continue to progress
- I feel there is more packet and computer w rk than ds on work.
- New to the school. Don't have much feedbac th s far except that my son likes his class experience so far.
- None, Miss Rachel and Mi Wendy e lovely
- My child's teacher quit in the mi dle of the year, which is concerning. There has been a sub with no qualifications and my child is not l rning much. I'm concerned because a search for a new qualified teacher hasn't started yet.
- Ms. Jyoti is very patient and understanding to my child's need and during adjustment period of the new school year. I am very pleased and grateful for the Excelsior class.
- I'm concerned that our child is not normalizing in Upper El. His concentration and joy for work have declined this year.
- So far our child seems to really enjoy being in this class and seems to be progressing well. We are so grateful for the support she has been given to thrive at HDMS.
- Sometimes, I wish she was just with 4th graders. The older kids can be mean at times, and I think that's too much for the teacher to handle.
- Just wish I knew more about what's going on day to day.
- Great teacher

- We are very happy with the work our child brings home and the things he says about what he is learning and the structure in place in the classroom.
- Miss Amber and Miss Isa are absolutely wonderful. Our child's classroom is peaceful, welcoming, hard working and fun!!
- I'd love more communication in between parent/teacher conferences. What they're working on (specifically so I can also work with my child at home.) Where my child is thriving / struggling, etc.

How satisfied are you with your child's education?

180 responses



Other Questions or Comments (ch dren's names were placed with "our child" to respect privacy)

- I think that my own kids ha really had a g d time. I'm worried about how some staff are treated, teachers leaving midyear, stude s not really learning to read, school funding support for Montessori training, parents concerns not being eard, etc.
- We are very excited to start the middle school program! She has had a big transition, which I knew would happen as this program is different, but that's why we came! Next year will be smoother for her and we love ok forward to being more involved in some after school activities and maybe archery!
- My survey answers are not reflective of HDMS
- I wish the kids were outside more!
- When I checked transparent classroom to see what topics had been introduced/practiced/mastered there were no entries. It's difficult to know what my child is supposed to be learning since I only get information from her self reporting.
- Autumn is WONDERFUL at pushing and gently nurturing the kids. She also is SO good at HELPING children navigate social conflict with one another. I am slightly concerned about the age/maturity

RA

difference next year in Upper El and am hoping to have our child with a teacher who, like Autumn, plays an active role in helping children navigate challenging social situations.

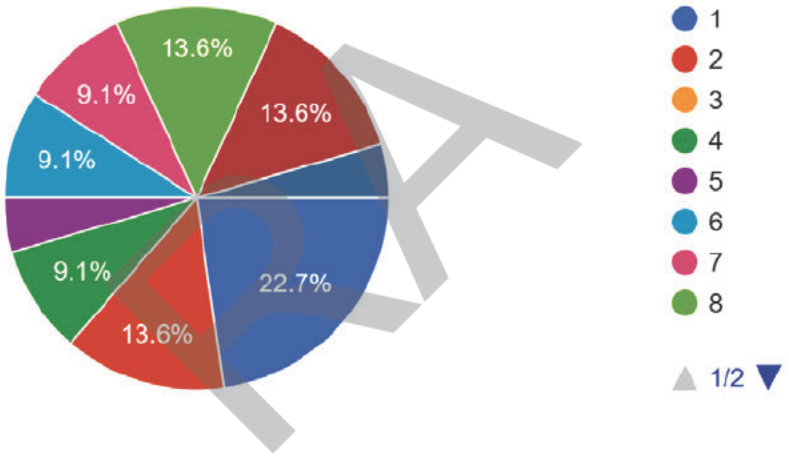
- Miss Amber is an amazing teacher
- We hope HDMS is making a considerable effort to find a qualified replacement for Ms Kelly. Thanks for all you do!
- Upper elementary has been difficult for her to get through, simply because she is bored and not feeling challenged enough due to having already learned most things being taught prior to this school. But I know the middle school program is great as my son has been in it for 7th and 8th and loves it and thrived in the environment. We would love for her to have Ms. Monica as her advisory teacher for next year. We think highly of her, she is a great teacher!
- I wish someone would have told us last Spring when our child scored 99th percentile in reading that we had options to get him tested for GATE programs.
- We are very concerned with a lot of the staff leaving suddenly. Also, concerned with lower el teachers not being credentialed with even a bachelors degree.
- I know Miss joyti is expecting a baby so I'm not sure what the plan is for our child next year if Miss Jodi is still teaching or if our child's going to get a new teacher
- I like the overall school mission and vision.
- I'd like to request that Our child have Ms Amb r fo upper El.
- Our child has made great frien s in he classro m and continues to love learning. Thank you!
- Does the middle school h e any Mo tessori tra ed teachers?
- why no backpacks for 4-6? m ki loses their papers etc. its frustrating.
- Thank you also to Miss Shela for h lping out with her IEP. I wish we would've gotten on this sooner like maybe last year but we didn't get her tested until last spring! But I do appreciate you guys jumping in as I don't want her to fall behind in math.
- With the class change from Tuscarora, we would have elected to put her in a class that didn't have dietary restrictions if given the choice. She's a picky eater, and those restrictions make it harder for us to ensure all her nutritional needs are met
- I feel very safe and secured knowing my child is in good hands throughout the years of attending HDMS. Thank you for keeping my son safe and welcomed.

Adolescent Climate Survey
(from the Intent to Return/Exit Survey Spring 2025)

22 responses

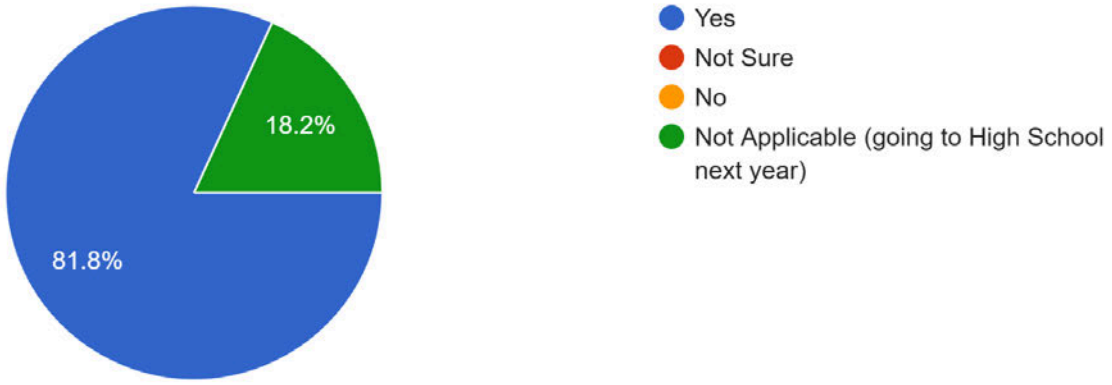
Including this school year, how many years has your child attended HDMS?

22 responses



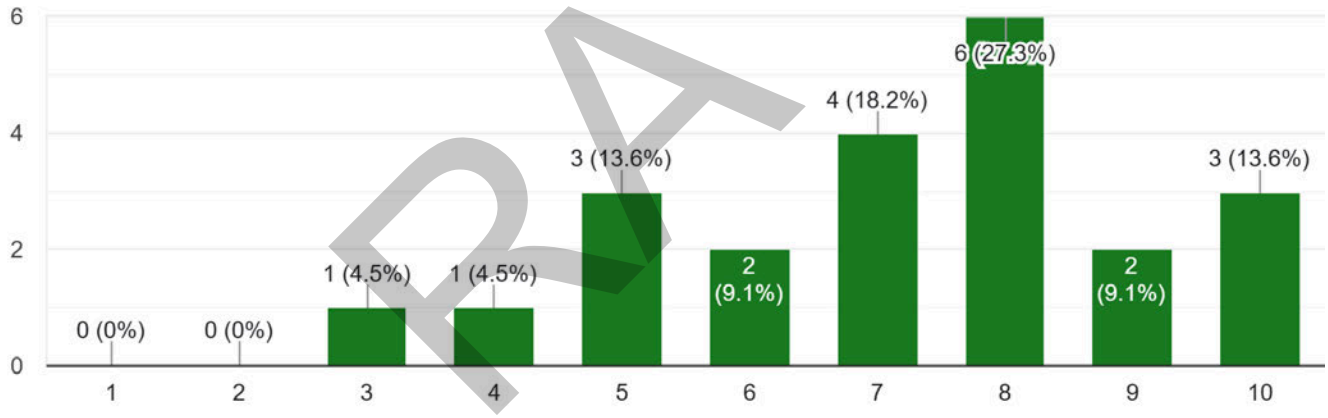
Do you plan to have your child attend HDMS next school year?

22 responses



On average, how happy is your child to come to school each day?

22 responses



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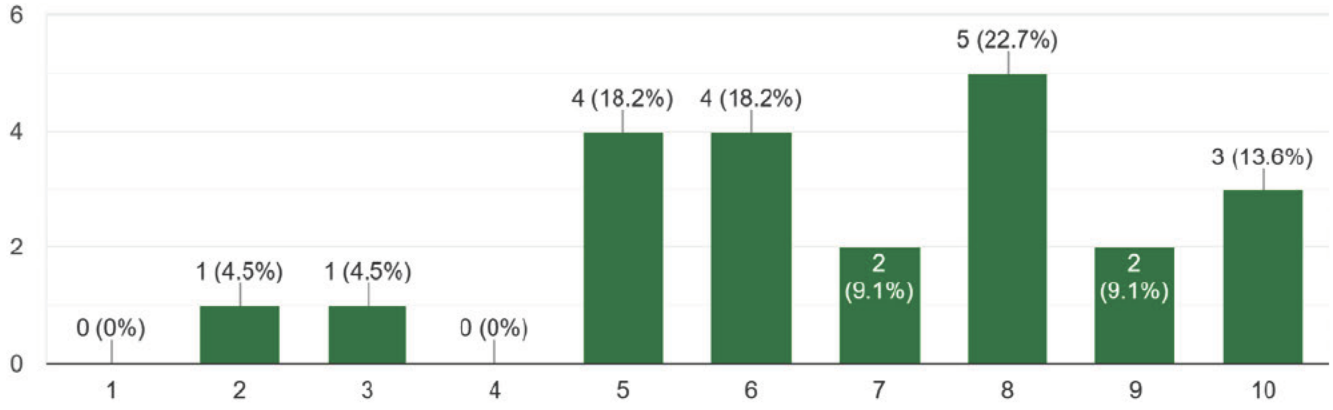
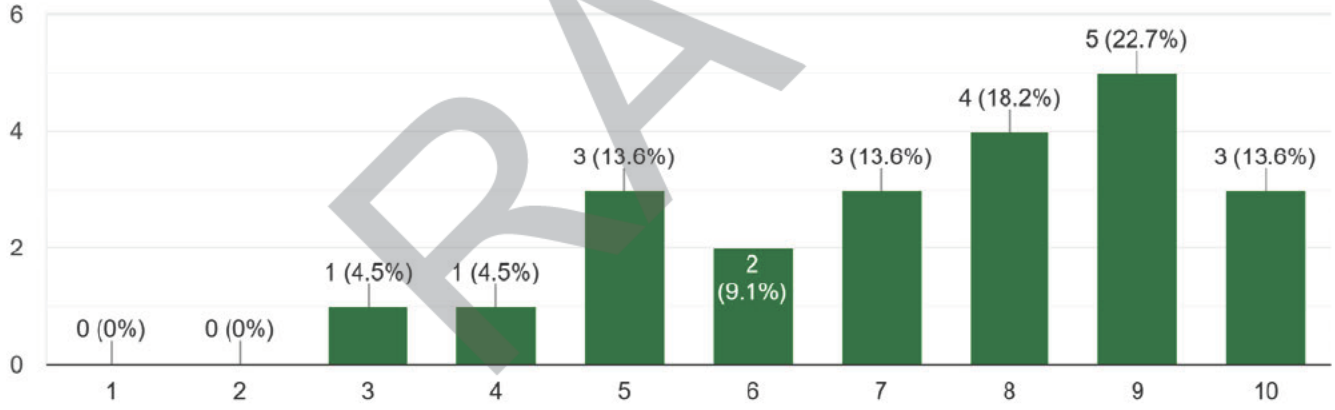
How happy are you with your child's middle school experience this year?

22 responses



How satisfied have you been with your child's overall experience at HDMS?

22 responses



Other Questions or Comments (children's names were replaced with "our child" to respect privacy)

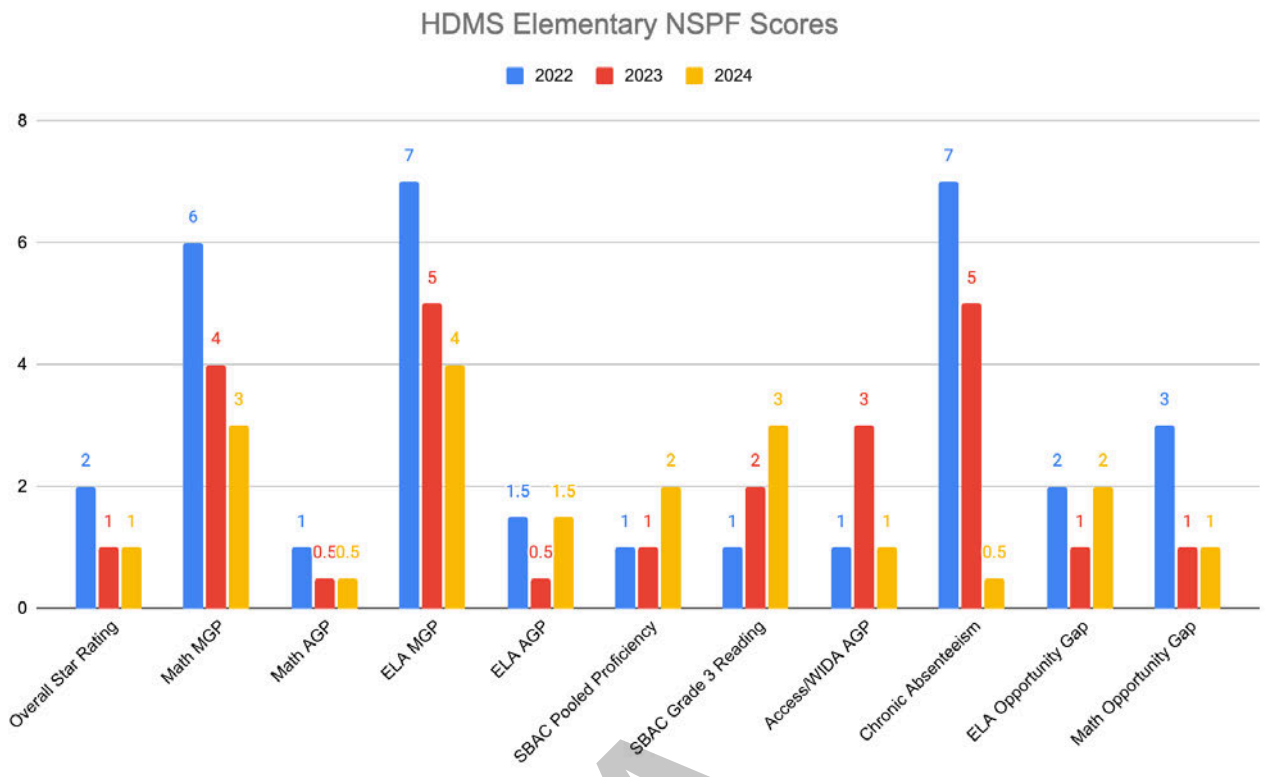
- It's been difficult to get some teachers on board with accommodations. The bullying, rudeness and children being mean is rampant.
- We appreciate the alternative and smaller school, however, we have struggled to get accommodations met and have had to change the IEP at least 3 times. Also, the students who are bullying, mean and making different students feel uncomfortable and unsafe are not being given the proper tools to change their behaviour. The bully was consistent and chronic overtime. Some conversations I had with teachers were about our child getting over it and "picking and choosing his battles" when he was consistently bullied. He told teachers, he told

parents, he told friends, he tried to fight back and nothing was done until we requested a change in class. Twice. He also experienced a sexual assault when his pants and underwear were pulled down in front of all the students in the yard. Our child has been in therapy and has had suicidal thoughts and wrote a suicidal note stating that he hoped “the bullies would regret what they did because he couldn’t take it anymore.” This problem is not being dealt with and is also occasionally being done by one of the teachers. It’s such a hard reality to experience when this environment really is the best option compared to a massive school with 1000 middle schoolers starting school at 7am.

- Our child has really struggled this year between mental health stuff, bullying, and classes. Overall, she does enjoy the school and is happy to attend her last year next year.

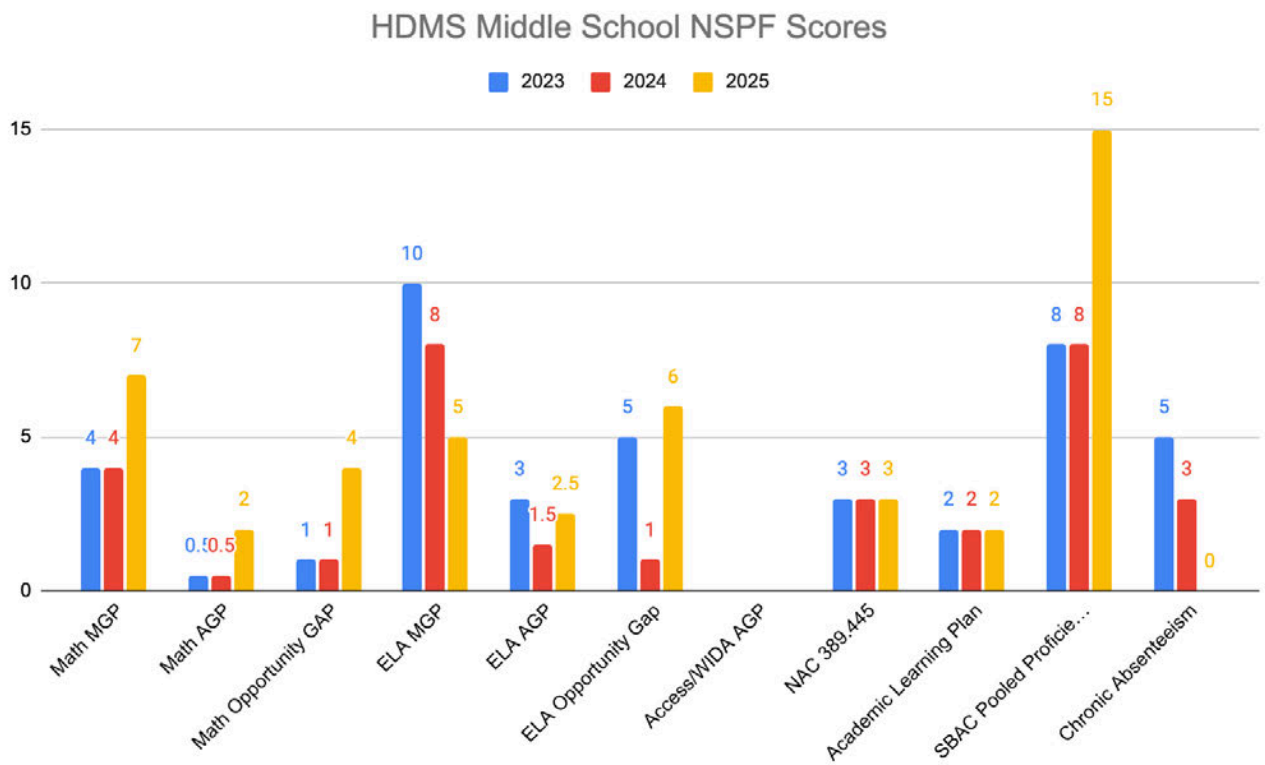
RA

Appendix B: 3-Year Trends in NSPF Star Ratings



HDMS Elementary NSPF Scores			
	2	2023	2024
Index Score	31.5	23	18.5
State Designations	Non	None	ATSI
Overall Star Rating	2	1	1
Math MGP	6	4	3
Math AGP	1	0.5	0.5
ELA MGP	7	5	4
ELA AGP	1.5	0.5	1.5
SBAC Pooled Proficiency	1	1	2
SBAC Grade 3 Reading	1	2	3
Access/WIDA AGP	1	3	1
Chronic Absenteeism	7	5	0.5
ELA Opportunity Gap	2	1	2
Math Opportunity Gap	3	1	1

RA



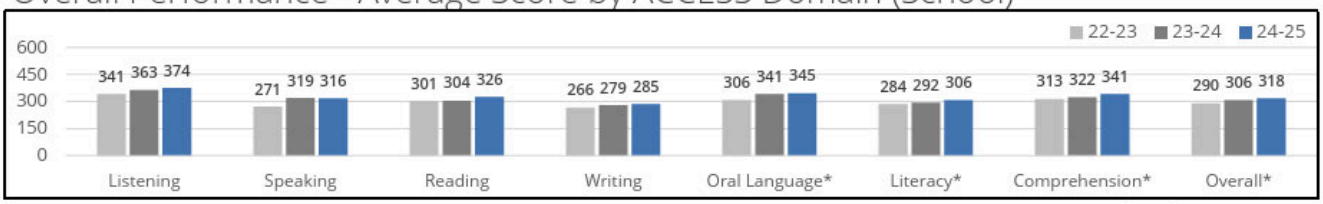
HDMS Middle School NSPF Scores - **No N Size for W DA CCESS			
	2023	2 24	2025
Overall Star Rating	2	2	3
Index Score**	5	35.5	51.6
State Designations	None	Non	one
Math MGP	4	4	7
Math AGP	0.5	0.5	2
Math Opportunity GAP	1	1	4
ELA MGP	10	8	5
ELA AGP	3	1.5	2.5
ELA Opportunity Gap	5	1	6
Access/WIDA AGP	NA	N/A	N/A
NAC 389.445	3	3	3
Academic Learning Plan	2	2	2
SBAC Pooled Proficiency	8	8	15
Chronic Absenteeism	5	3	0

RA

Appendix C : WIDA/Access

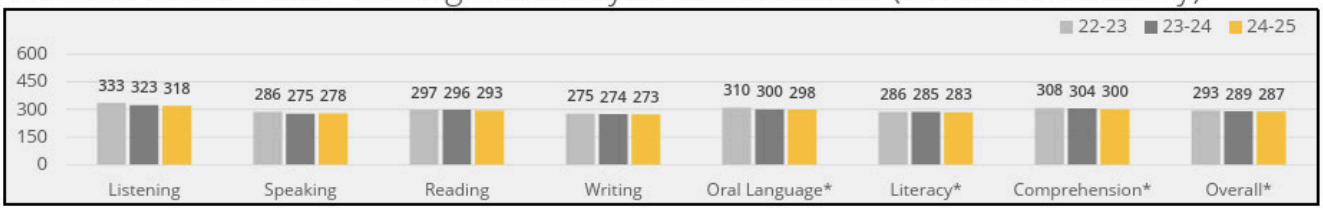
Number of English Learner (EL) Students Enrolled 90 Days or More (SY 23-24 | SY 24-25)		Percentage of EL Students Enrolled 90 Days or More (SY 23-24 | SY 24-25)		Percentage of EL Students Exited (SY 23-24 | SY 24-25)	
20	23	100%	100%	0%	4%

Overall Performance - Average Score by ACCESS Domain (School)

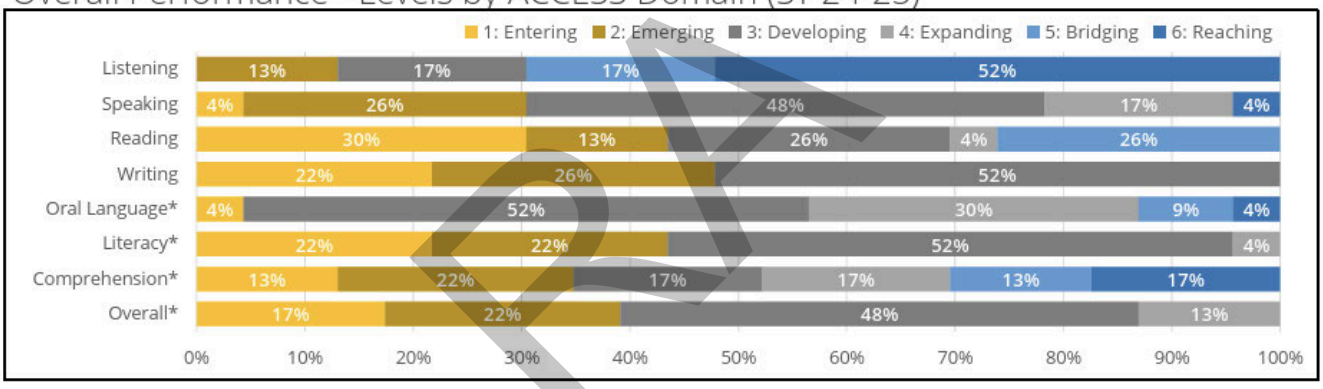


Total N Size: 23

Overall Performance - Average Score by ACCESS Domain (District Elementary)



Overall Performance - Levels by ACCESS Domain (SY 24-25)



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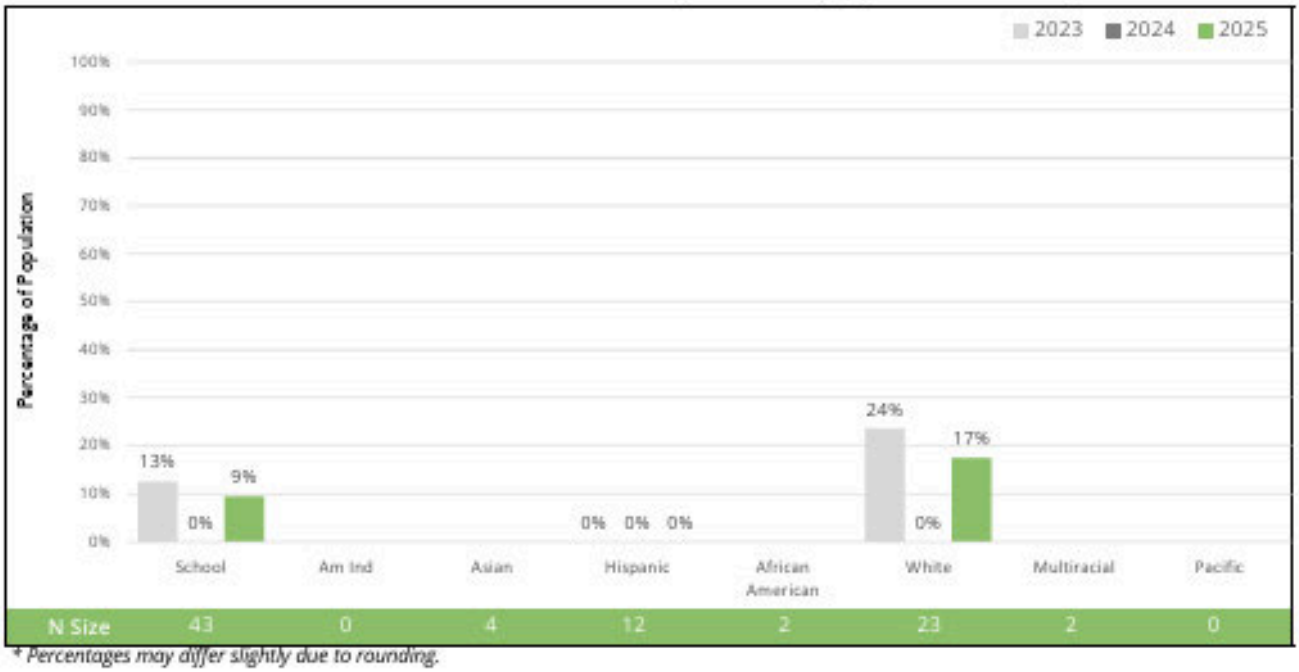
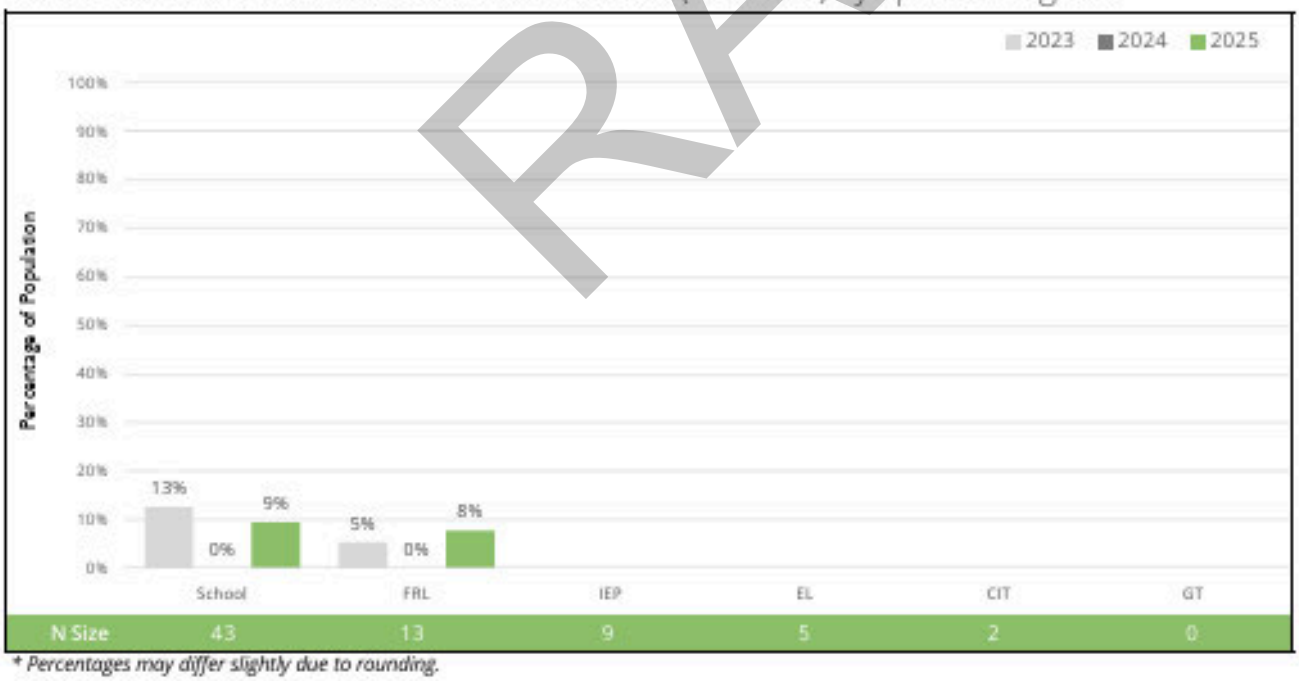
Appendix D: Science CRT Scores

5th Grade CRT Scores:



** Percentages may differ slightly due to rounding.*

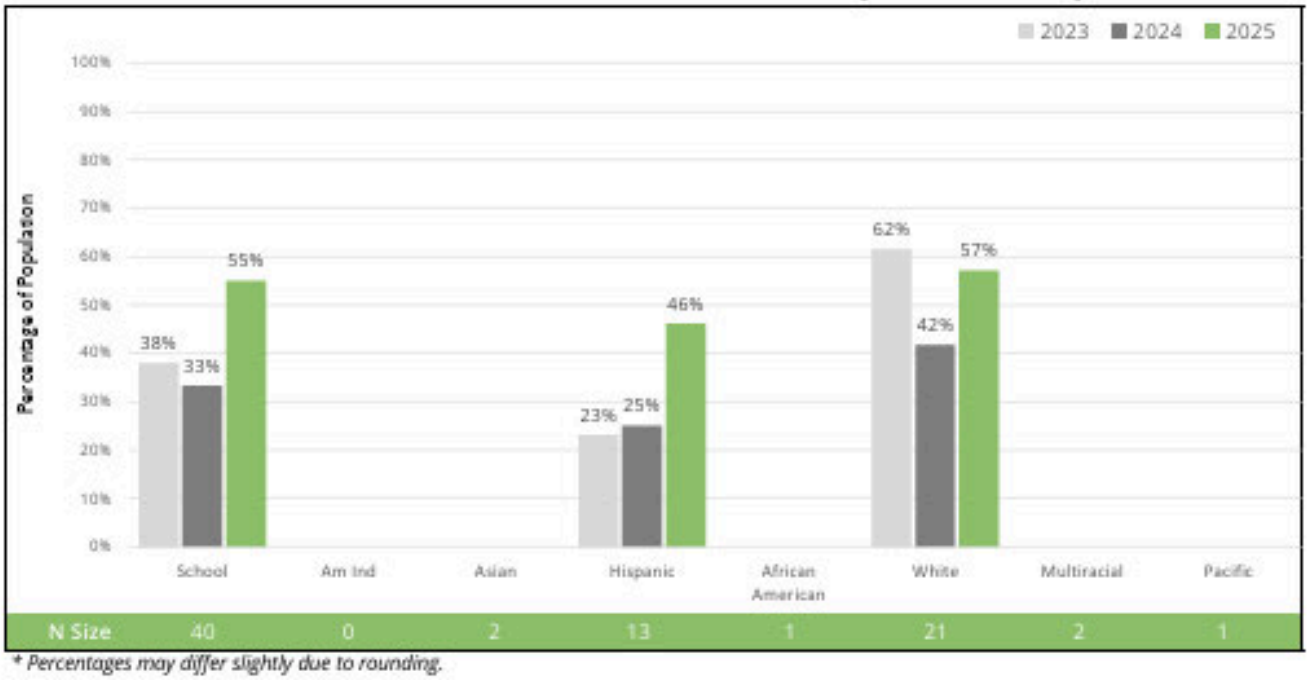


** Percentages may differ slightly due to rounding.*

RA

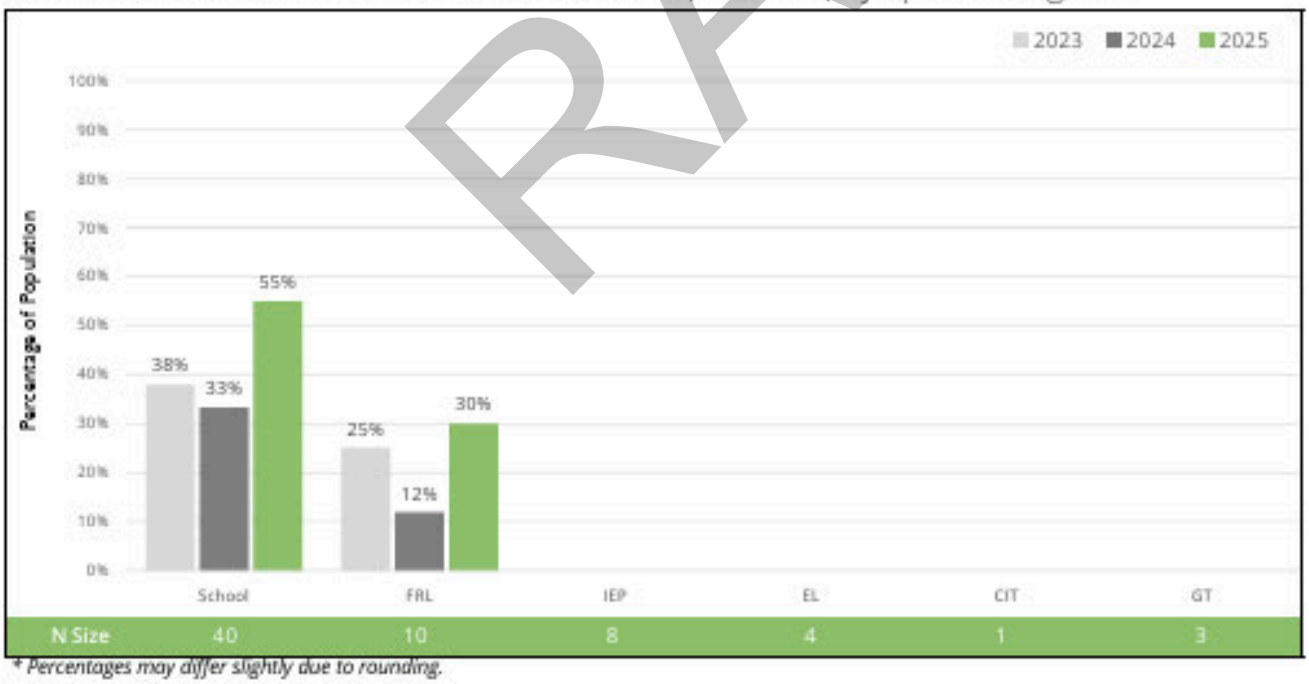
8th Grade CRT Scores:

Overall Science Percent At or Above Standard (AL 3 or 4) by Race/Ethnicity



** Percentages may differ slightly due to rounding.*

Overall Science Percent At or Above Standard (AL 3 or 4) by Special Program



** Percentages may differ slightly due to rounding.*

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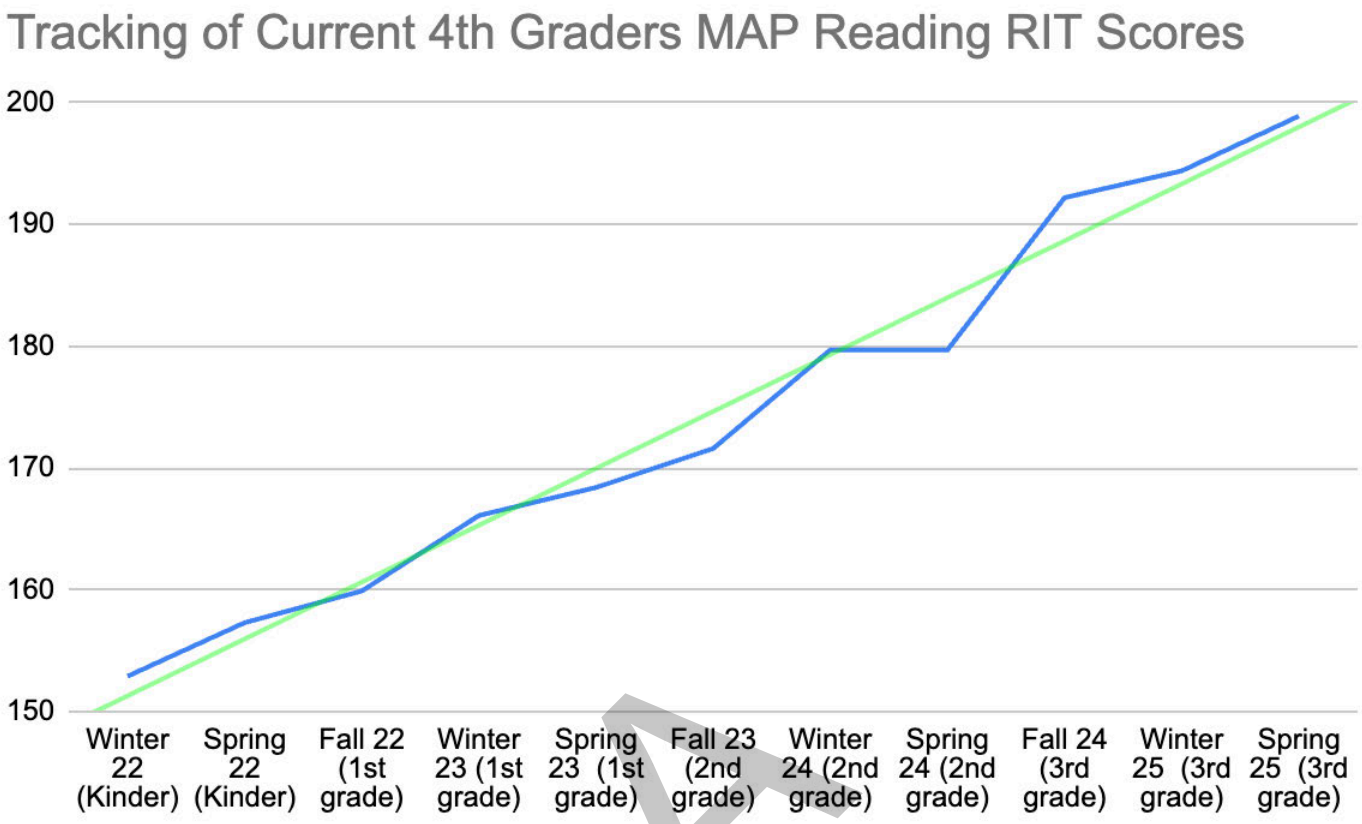
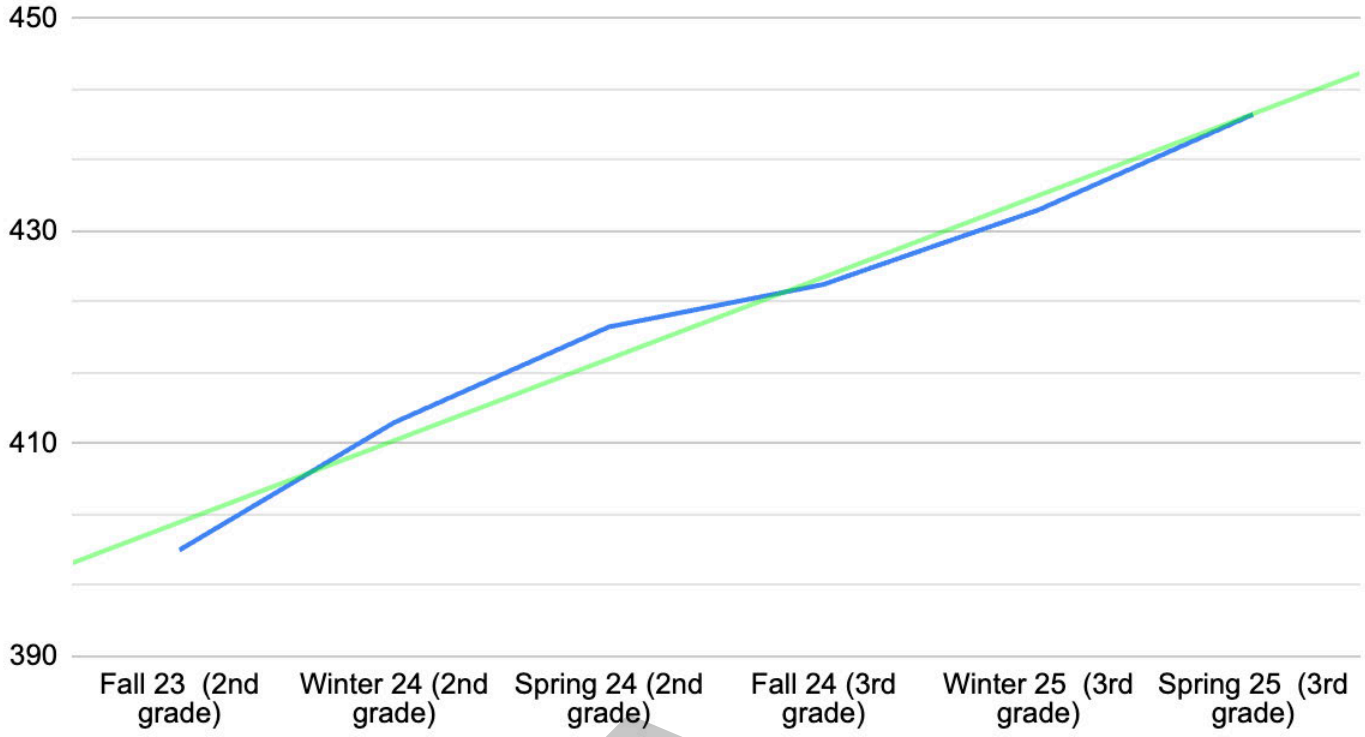
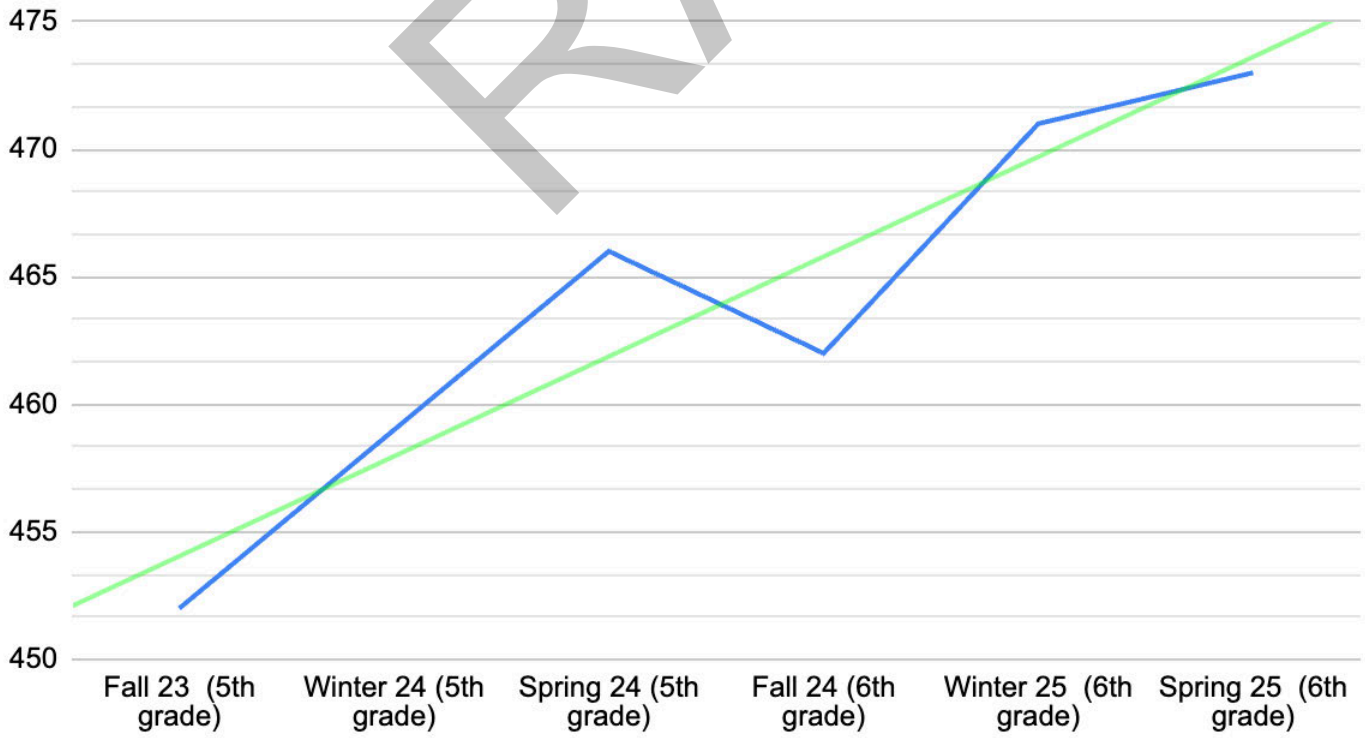

Tracking of Current 4th Graders MAP Reading RIT Scores
200
190
180
170
160
150
Winter 22 (Kinder)
Spring 22 (Kinder)
Fall 22 (1st grade)
Winter 23 (1st grade)
Spring 23 (1st grade)
Fall 23 (2nd grade)
Winter 24 (2nd grade)
Spring 24 (2nd grade)
Fall 24 (3rd grade)
Winter 25 (3rd grade)
Spring 25 (3rd grade)

RA

Tracking of Current 4th Graders iReady Math Scores



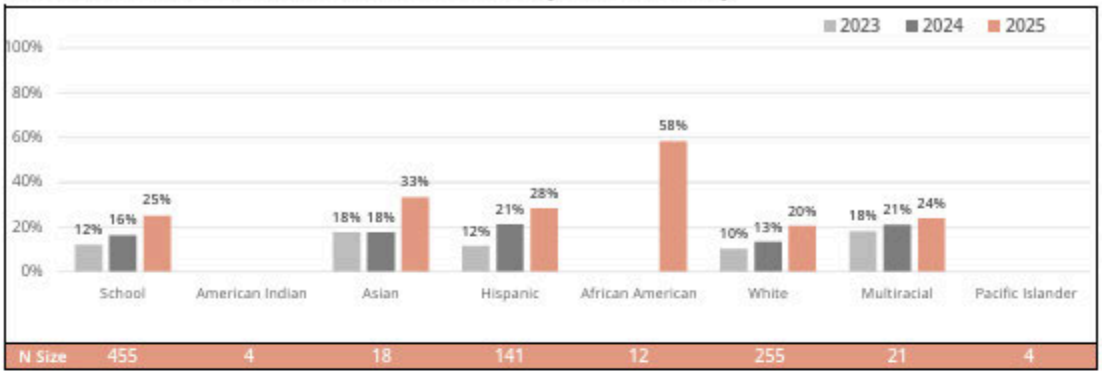
Tracking of Current 7th graders iReady Math Scores



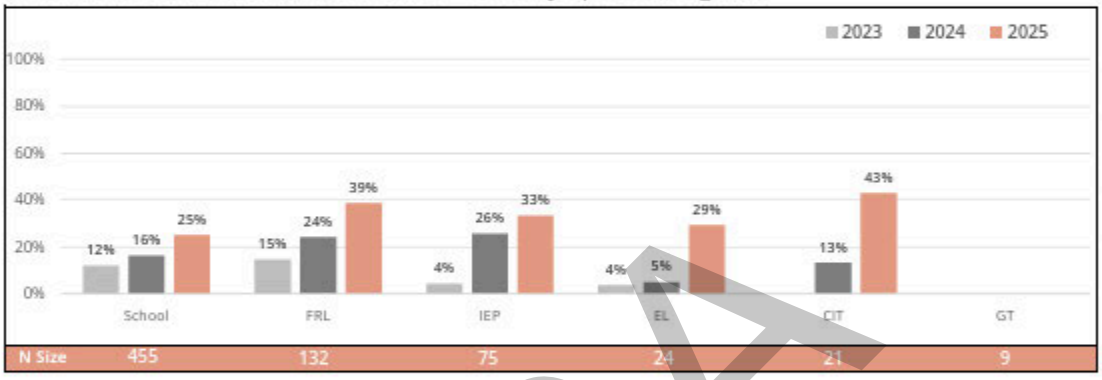
RA

Appendix F: Chronic Absenteeism

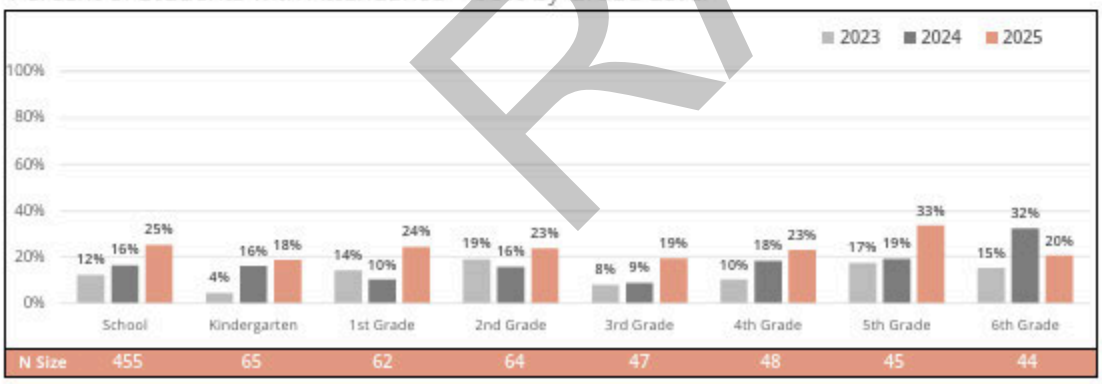
Percent of Students with Attendance < 90% by Race/Ethnicity



Percent of Students with Attendance < 90% by Special Program



Percent of Students with Attendance < 90% by Grade Level



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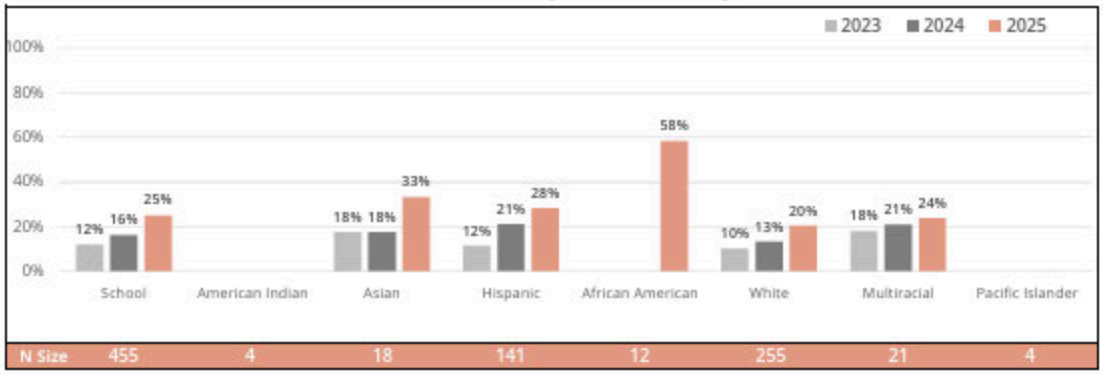
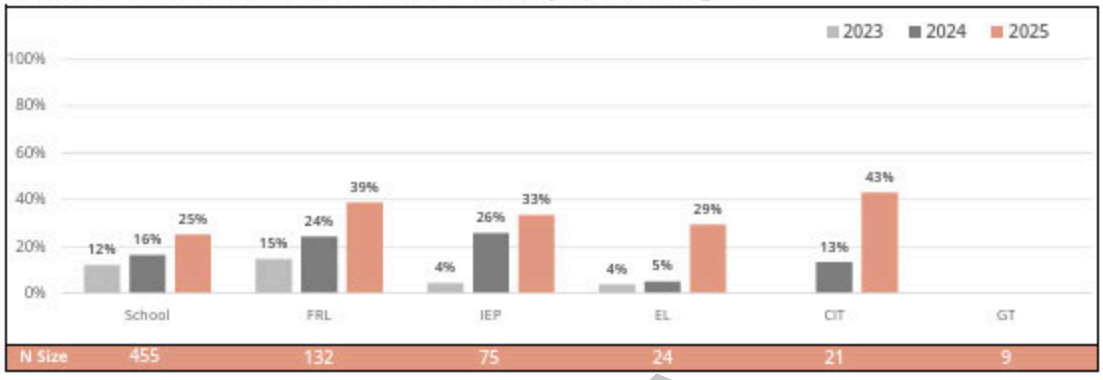
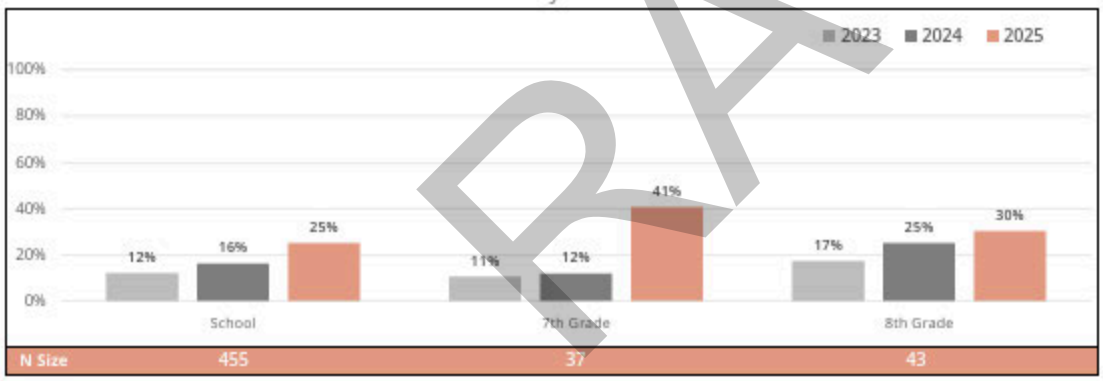
Percent of Students with Attendance < 90% by Race/Ethnicity



Percent of Students with Attendance < 90% by Special Program



Percent of Students with Attendance < 90% by Grade Level



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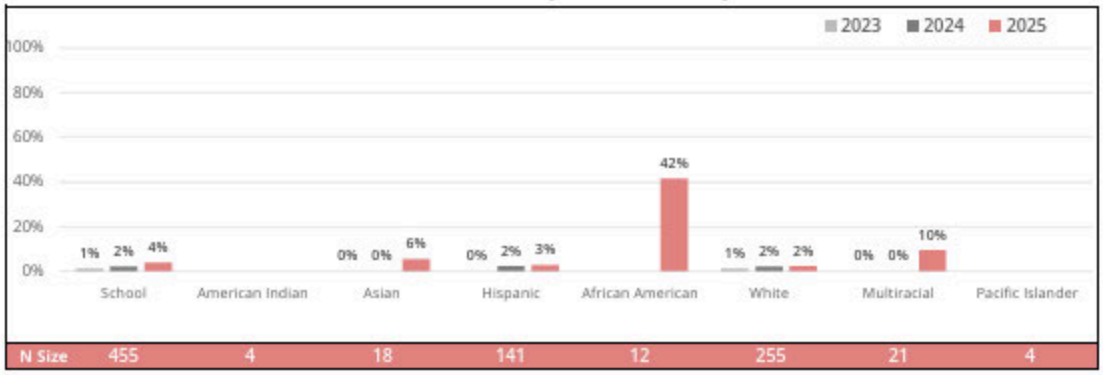
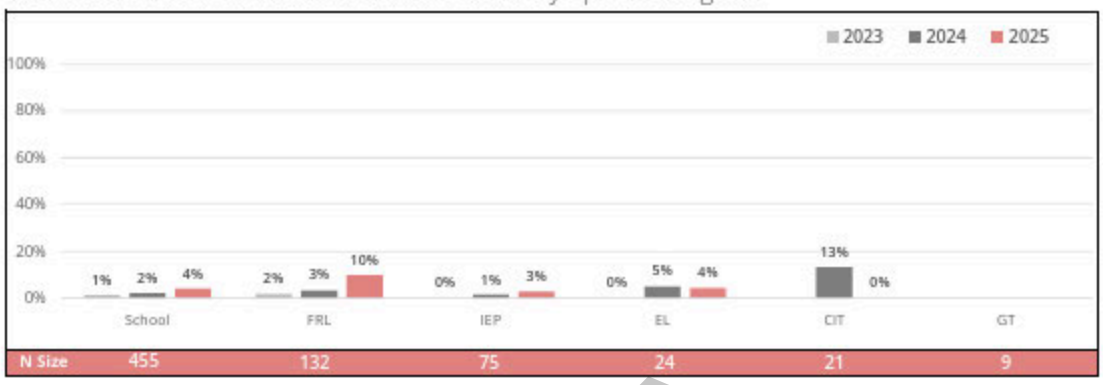
Percent of Students with Attendance < 80% by Race/Ethnicity



Percent of Students with Attendance < 80% by Special Program



Percent of Students with Attendance < 80% by Grade Level

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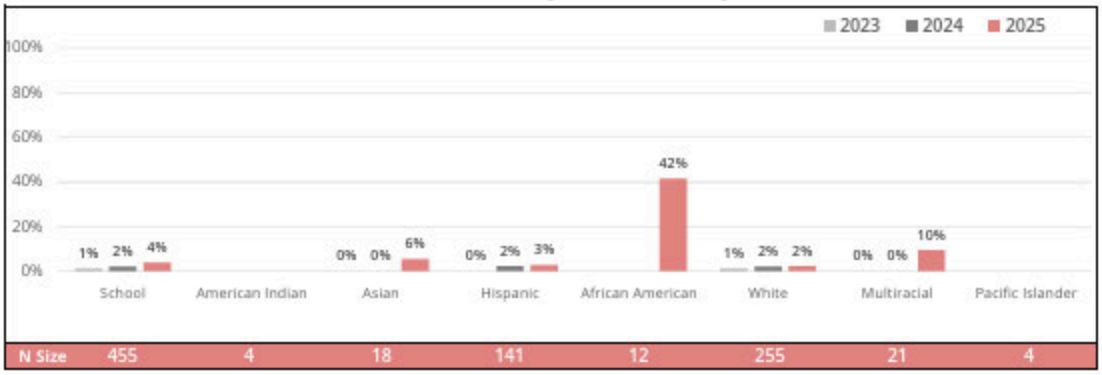
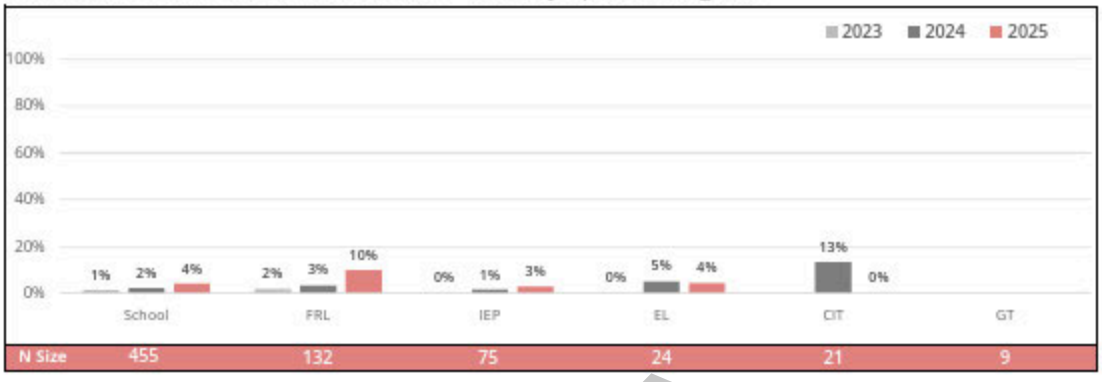
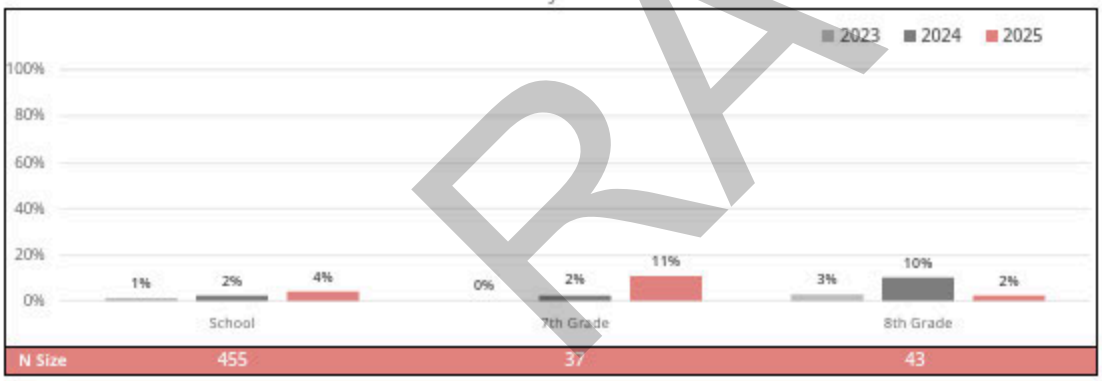
Percent of Students with Attendance < 80% by Race/Ethnicity



Percent of Students with Attendance < 80% by Special Program



Percent of Students with Attendance < 80% by Grade Level



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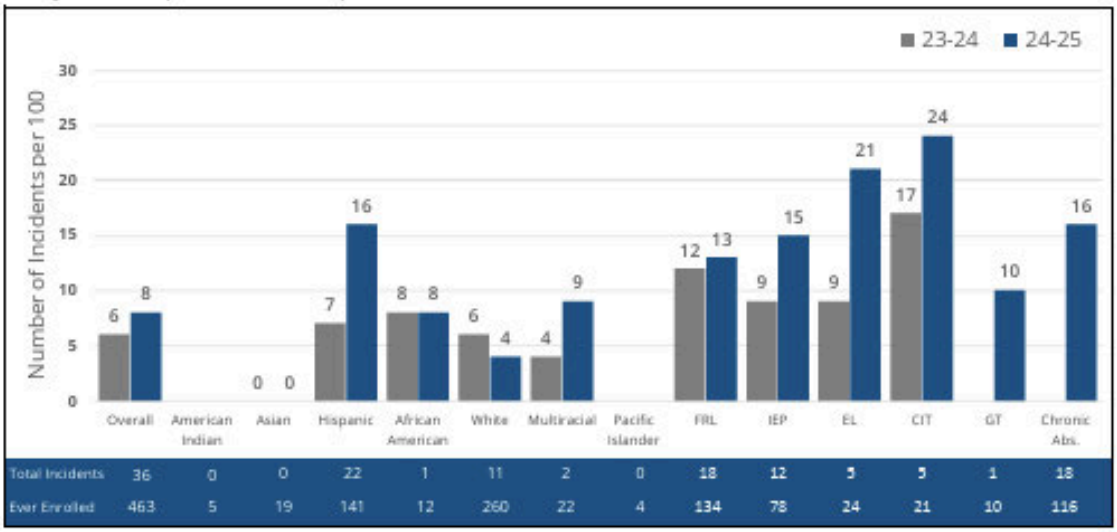
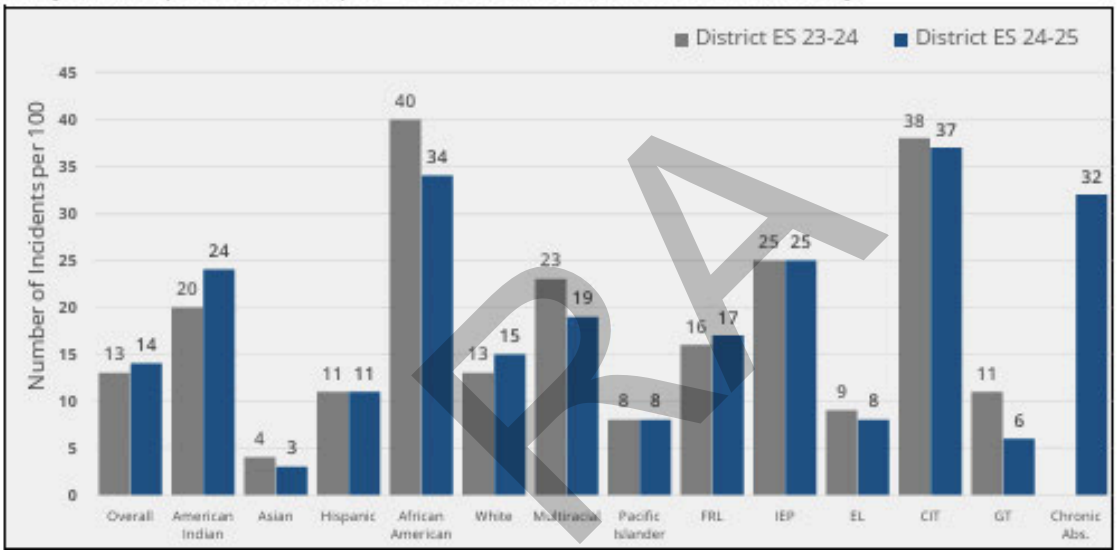
Appendix G: Discipline Data

Major Discipline Events per 100 Students



	Overall	American Indian	Asian	Hispanic	African American	White	Multiracial	Pacific Islander	FRL	IEP	EL	CIT	GT	Chronic Abs.
Total Incidents	36	0	0	22	1	11	2	0	18	12	5	5	1	18
Ever Enrolled	463	5	19	141	12	260	22	4	134	78	24	21	10	116

Major Discipline Events per 100 Students (District Elementary)



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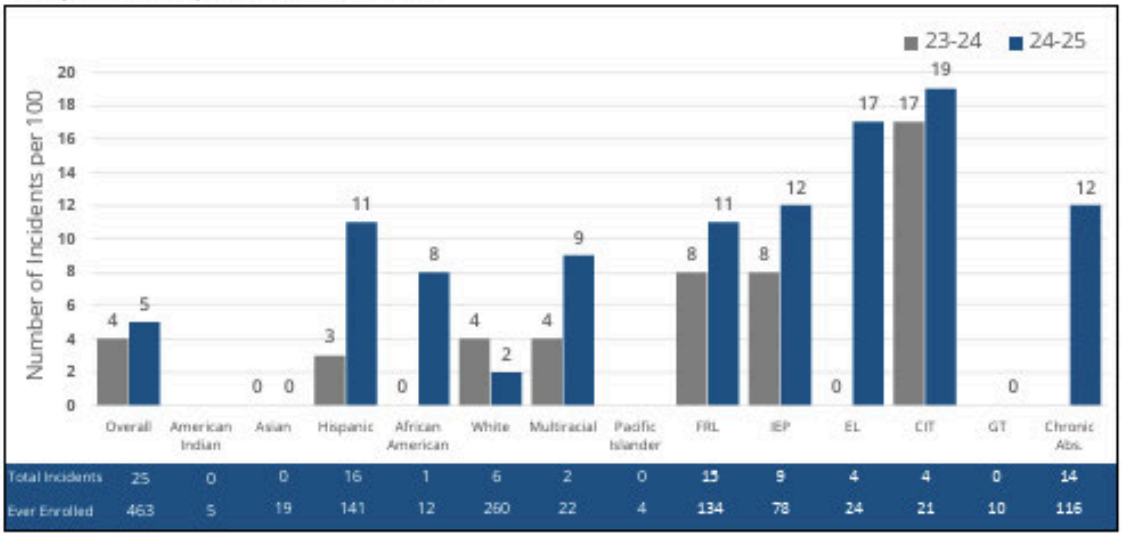
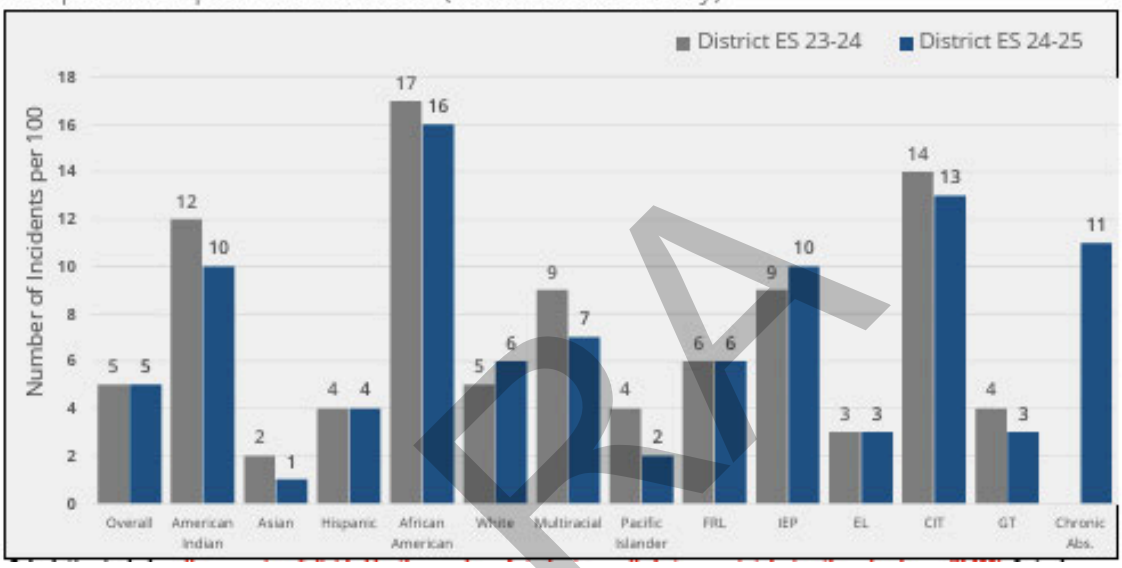
Suspensions per 100 Students



	Overall	American Indian	Asian	Hispanic	African American	White	Multiracial	Pacific Islander	FRL	IEP	EL	CIT	GT	Chronic Abs.
Total Incidents	25	0	0	16	1	6	2	0	15	9	4	4	0	14
Ever Enrolled	463	5	19	141	12	260	22	4	134	78	24	21	10	116

Suspensions per 100 Students (District Elementary)



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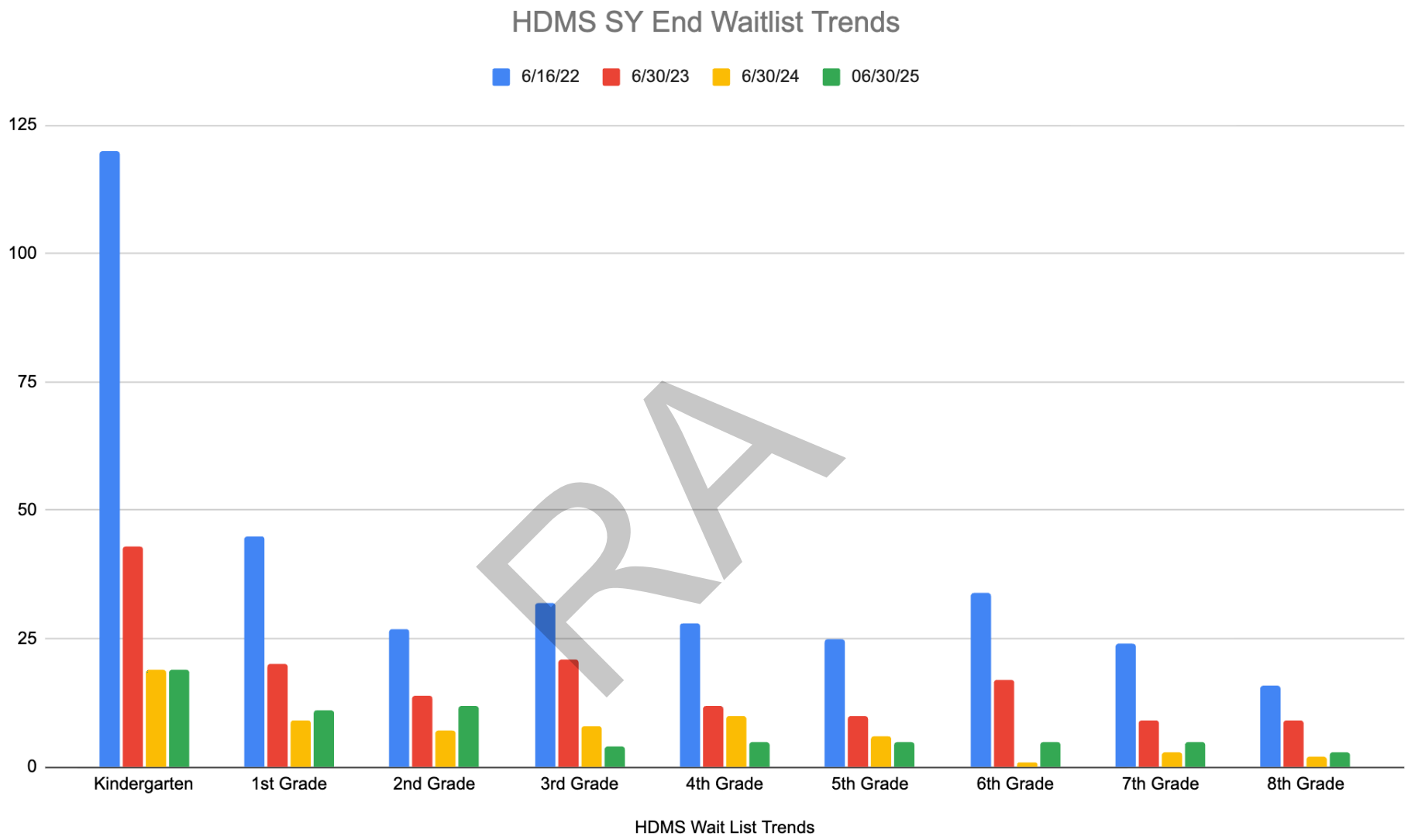
Appendix H: HDMS Waitlist Trends



Appendix H: HDMS Waitlist Trends

HDMS Wait List Trends														
	4/14/22	6/16/22	9/30/22	12/14/22	3/13/23	6/30/23	9/29/23	12/31/23	3/22/24	6/30/24	10/01/24	12/31/24	03/30/25	06/30/25
Kindergarten	110	120	97	108	62	43	26	37	62	19	16	26	33	19
1st Grade	41	45	39	46	26	20	4	8	19	9	5	4	16	11
2nd Grade	23	27	23	28	18	14	12	10	17	7	4	7	15	12
3rd Grade	18	32	23	28	13	21	6	14	19	8	4	0	6	4
4th Grade	22	28	25	28	14	12	8	2	15	10	4	2	7	5
5th Grade	18	25	20	25	0	10	2	8	16	6	4	7	7	5
6th Grade	31	34	27	35	16	17	9	9	26	1	3	7	16	5
7th Grade	21	24	10	10	12	9	4	2	9	3	5	1	10	5
8th Grade	14	16	18	19	7	9	3	1	8	2	9	2	6	3

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High Desert Montessori Charter School

Financial Policies

Board Approved

January 29, 2025

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Preface

In an effort to create a uniform system of financial policies that is easily and readily recognized by various oversight groups who may audit High Desert Montessori Charter School ("School") for compliance with recognized standards that conform to state law, High Desert Montessori Charter School has created these policies. The policies are modified from The Suggested Model Financial Policies for Nevada Charter Schools which were developed by the Nevada Department of Education to assist Nevada's charter schools in their attempts to establish and maintain strong financial standing and accountability.

- Financial policies adopted by High Desert Montessori Charter School are reviewed by the school's legal counsel and Finance Committee and approved by the High Desert Montessori Charter School Board of Directors;

- High Desert Montessori Charter School Policies will also be reviewed and approved by the Washoe County School District.

Fiscal Management Goals

High Desert Montessori Charter School Board of Directors will review the fiscal needs of the school annually, considering instruction, capital outlay, building improvements and adjustments to accommodate any growth or decline of student enrollment. The Boa d encourages the input of staff, parents and members of the community as a part of the review and ecomm d tion process. After due consideration of recommendations, the Board will adopt fiscal goal for he school year.

High D sert Mo tessori Charter School Budget

The High Desert Montessori Cha r School budget will serve as the financial plan of operation for the school and will include estimates and p rpose of expenditures for a given period and the proposed means of financing the estimated expenditures. H h Desert Montessori Charter School will provide the budget and budget documents in accordance with the rules and regulations as specified by the Nevada Department of Education on an annual basis.

The High Desert Montessori Charter School Budget must be in compliance with the following:

- Be prepared in full compliance with NRS 388A.351, 388A.366 and regulations adopted by the Nevada Department of Education.

- The proposed budget must enable the school to meet its bond covenants so long as the bonds remain outstanding.

    - Additional Indebtedness (See Appendix A, attached hereto and included herein (Appendix A"), for excerpts from the 2021 Charter School Revenue Bonds - Bond Documents)

    - Debt Service Coverage Ratio (See Appendix A for excerpts from 2021 Charter School Revenue Bonds - the Bond Documents)

- Liquidity (See Appendix A for excerpts from the 2021 Charter School Revenue Bonds - Bond Documents)

- Revenues and expenditures must produce a positive year-end financial result (i.e. no deficit spending will be allowed) without the use of the school's current cash balance, unless otherwise noticed with bondholders and approved by the Finance Committee and Board of Directors, as described further below.

    - If the proposed annual budget will cause High Desert Montessori Charter School to be in non-compliance with any of its bond covenants (e.g. debt service coverage, days cash on hand), the school will promptly notify public bondholders through a voluntary notice posted to the Electronic Municipal Market Access (EMMA) website prior to the presentation of the proposed budget to the Finance Committee and Board of Directors. If requested by investors, the school will hold a voluntary public investor call prior to the budget adoption, which will be recorded and posted to EMMA.

After approval of the budget by the Board of Directors, the administrator and the school's financial coordinator will be responsible for the preparation and required submissions of the budget documents.

Budgetin System

The budgeting system will be in accordance with fe eral nd state laws, regulations and sponsor and charter school procedures.

Budge riorities

As the budget is prepared, internal finan team will use a prioritizing system consistent with program needs as identified by administration. Priorities ould be established to be used as a basis for budget additions or reductions.

Beyond meeting the programmatic requirements of the school and requirements under State law, the budget will prioritize the payment of debt service on any outstanding bonds or debt and meeting bond covenants so long as the bonds are outstanding.

The Finance Committee may review suggested priorities and will either accept, modify or reject the priorities.

Adoption of a Calendar

The Board will adopt and comply with a calendar, which identifies dates and deadlines required for the legal presentation and adoption of the calendar as determined by the Nevada Department of Education. The calendar will be prepared on an annual basis.

The administrator will prepare and recommend a proposed calendar for the Board's approval. The calendar will identify dates and activities to include those needed to comply with state law.

General Operating Contingencies

General operating contingencies may be established at an amount deemed sufficient by the Board to responsibly enable High Desert Montessori Charter School to meet unforeseen financial needs due to emergencies and changing school needs. The Finance Committee and Board of Directors will establish the amount during the budget development process.

The school will maintain minimum liquidity requirements as outlined by any bond documents or debt as long as it is outstanding. See Appendix A for the current requirement under the 2021 Charter School Revenue Bonds.

The administrator may recommend general oper ing contingencies for Board approval. The need, purpose and amount of the transfer shall be duly recorded

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Fund Balance

The Board of Directors recognizes its responsibility to establish an unreserved fund balance[1] in an amount sufficient to

1. Protect High Desert Montessori Charter School from unnecessary borrowing in order to meet cash-flow needs;
2. Provide prudent reserves to meet unexpected emergencies and protect against catastrophic events;
3. Meet the uncertainties of state and federal funding; and
4. Help ensure a credit rating that would qualify High Desert Montessori Charter School for lower interest costs.
5. The school will maintain minimum liquidity requirements as outlined by any bond documents or debt as long as it is outstanding. See Appendix A for the current requirement under the 2021 Charter School Revenue Bonds.

Consequently, the Board directs the administrator to manage the currently adopted budget in such a way to ensure [strive for] an ending fund balance of at least 8 percent of total adopted revenues or the minimum requirement under the Liquidity requirement under the 2021 Charter School Revenue Bonds (whichever is higher) so long as its outstanding. See Appendix A for the current requirement under the 2021 Charter School Revenue Bonds.

Notwithstanding the forgoing, the Board of Dire ors an Fi ce Committee will set a target for High Desert Montessori School to achieve and maintain a liquidity position equal to 60 days of cash on hand (25% of annual operating expenses)

In determining an appropriate u reserved d b lance, the Board will consider a variety of factors with potential impact on High Desert Mo tessori Charter School's budget including the predictability and volatility of its expenditures[2]; the avai bility of resources in other funds as well as the potential drain upon general fund resources from other fund [3] liquidity[4]; and designations[5]. Such factors will be reviewed annually.

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Legal Reference(s):

[1]The Government Finance Officers Association (GFOA) recommends, at a minimum, that general-purpose governments, regardless of size, maintain an unreserved fund balance in their general fund of no less than 5 to 15 percent of regular general fund operating revenues, or of no less than one to two months of regular general fund operating expenditures. The Nevada Association of School Business Officials recommends, at a minimum, an unreserved ending fund balance of no less than 3 to 8 percent of the general fund budget. In general practice, levels of fund balance, typically, are less for larger governments than for smaller governments because of the magnitude of the amounts involved and because the diversification of their revenues and expenditures often results in lower degrees of volatility.

Budget Preparation

The administrator has the overall responsibility for budget preparation and will develop such procedures necessary to ensure that the proposed budget reflects all areas of High Desert Montessori Charter School's operation.

The administrator, Finance Committee and the Board of Directors will establish budget priorities for the school and will make appropriate recommendations related to those priorities.

The administrator will deliver the budget message and actual budget document to the Finance Committee and Board of Directors when the message and budget have been completed and are ready for presentation.

The following steps will be followed in preparing the budget:

1. In developing the proposed budget, the administrators will solicit participation by teachers and other staff in determining the budget requirements necessary to meet identified student needs;
2. The administrator will evaluate proposed staff budget requests to ensure compatibility with High Desert Montessori Charter School's goals, curriculum goals and fiscal guidelines
3. The administrator will also evaluate the proposed budget for compliance with the minimum requirements under the Debt Service Coverage Ratio and Liquidity requirements under the 2021 Charter School Revenue Bonds) so long as its outstanding. See Appendix A for current requirements under the 2021 Charter School Revenue B nds.
4. After screening requests, the administrator w ll subm th roposed budget to the Finance Committee for discussion and possible modification bef e p esentation to the Board;
5. The administrator will work wi h the Finance eam and other supervisory staff to develop proposed budgets for the various unit of High esert M tessori Charter School;
6. The administrator will c mpile the roposed budget and will present it to the Board of Directors. He/She will see that Board emb rs have detailed as well as summary information early enough to allow time for adequate study fore decisions are made.

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[2]Higher levels of unreserved fund balance may be needed if significant revenue sources are subject to unpredictable fluctuations or if operating expenditures are highly volatile.

[3]The availability of resources in other funds may reduce the amount of unreserved fund balance needed in the general fund, just as deficits in other funds may require that a higher level of unreserved fund balance be maintained in the general fund.

[4]The disparity between when financial resources actually become available to make payments and the average maturity of related liabilities may require that a higher level of resources be maintained.

[5]The need to maintain a higher level of unreserved fund balance to compensate for any portion of unreserved fund balance already designated for a special purpose.

Budget Hearing

After the administrator has approved the budget document, a Board Meeting will be held regarding the recommended budget document. At the meeting, any person may speak for or against items in the budget document, in accordance with the restrictions authorized under Nevada Open Meeting Law.

Budget Implementation

The budget, as adopted by the Board of Directors, becomes the financial plan of High Desert Montessori Charter School for the ensuing budget period.

The administrator and staff are authorized to make expenditures and commitments in accordance with the policies of the Board and the approved budget.

The administrator will make the Board aware of any substantial changes in expected revenues or unusual expenditures to the Board by January 31st and the end of the fiscal year.

Funding Proposals and Applications

High Desert Montessori Charter School shall pur ue federal, state or private grants or other such funds that will assist the school in meeting adopted Board of Dir ors and High Desert Montessori Charter School's goals.

Proposals for external funds will be ubmi ed to the Board for evaluation and approval.

In the event an opportunity aris to submi a grant proposal and there is insufficient time to place it before the Board, the administrator is a hori ed to use h s/her judgment in approving it for submission. The administrator will review the propos with the Board at its next regular meeting. The Board of Directors reserves the right to reject funds associ d with any grant.

The Board shall, before an acceptance of such funds, consider High Desert Montessori Charter School's obligations, expectations or encumbrances when the grant ceases.

Revenues from Private, State and Federal Sources

The Board may authorize, accept and use private, state or federal funds available to High Desert Montessori Charter School to carry out school educational programs. High Desert Montessori Charter School will comply with all regulations and procedures required for receiving and using such funds.

Grants from Private Sources

Grant proposals for external funds in excess of $10,000 from private sources will be submitted to the Board of Directors for evaluation and approval.

In the event an opportunity arises to submit a grant proposal and there is insufficient time to place it before the Board of Directors, the administrator is authorized to use his/her judgment in approving it for submission. The administrator will review the grant proposal with the Board of Directors at its next regular meeting. The Board of Directors reserves the right to reject funds associated with any grant, which has been approved.

Income from Program-Related Sales and Services

Certain activities allow students to charge the public for goods and services. These activities are designed for educational purposes and not to compete with community businesses. Charges for work performed and goods sold through these activities will be kept current with costs for the service or item. Money collected will be deposited and marked for student body activity and related expenses.

Depository of Funds

The Board will, at its annual organizational meeting following January 1, or at other times deemed necessary by the Board, designate one or more banks which meet charter school, state and federal guidelines as official depositories for charter school funds.

Money collected within the school will be taken to H gh Desert Montessori Charter School's designated depository on a weekly basis when school is in ssion and a bi-weekly basis when school is not in session, if there are funds to be deposited

Accounts in which monies receiv d from th State ar deposited must be deposited in an account subject to a control agreement in favor f the trust e for the 2021 Charter School Revenue Bonds. See Appendix A for current requirements under e 2021 Charter School Revenue Bonds.

Authorized Signatures

The Board will, at least annually or at other times deemed necessary by the Board of Directors, designate and authorize check signors with one signature required on all High Desert Montessori Charter School checks and two signatures for non-recurring expenditures exceeding $3,000 (three thousand dollars).

Fiscal Accounting and Reporting

High Desert Montessori Charter School's accounting and reporting system will be in accordance with generally accepted accounting principles and will conform to state laws and regulations.

Accounting procedures shall show a detailed and meaningful analysis of both receipts and expenditures. This analysis should be adequate for study and evaluation by the Board and school management and will serve as a basis to make financial and related educational decisions, to formulate future plans, to safeguard public funds and to ensure adequate financial accountability.

Payment on all High Desert Montessori Charter School accounts, including the general fund and special accounts, shall operate according to established accounting procedures.

All cash received is to be properly receipted. Money received shall be placed in deposit.

The Principal / Executive Director shall be the lawful custodial officer of all charter school funds and shall demand receipt for, and safely keep according to law, all bonds, mortgages, notes, moneys, effects, books and papers belonging to the High Desert Montessori Charter School. Funds may be commingled in the depository so long as they are budgeted and accounted for separately.

From time-to-time, funds may become available to High Desert Montessori Charter School prior to the time they are needed to offset current expenditures. The administrator shall forward all such receipts to the school's General Fund account or other investment instrument as authorized by High Desert Montessori Charter School's investment policies. Funds that are not currently needed for the operation of High Desert Montessori Charter School will be invested with the interest from these funds being credited to the same account as that to which the invested funds revert.

Financial Reports and Statements

The Board of Directors will receive and accept financial reports that include estimates of expenditures for the general fund in comparison to budget appropriations, actual receipts in comparison to budget estimates and High Desert Montessori Charter School's overall cash condition. Supplementary reports on other funds or accounts will be furnished upon request of the B ard or administrator. Appropriate staff will be available at any Board meeting, upon the Board's request to resp d to questions and to present current financial information. The administrator will notify the Boa d at an tim f substantial deviations in the anticipated revenues and/or expenditures.

Additionally, the interim financi reports w ll include rojected calculations and covenant compliance for both the Debt Service Coverag Ratio a D s Cash on Hand for the current fiscal year on at least a quarterly basis.

Audits

An accountant selected by the Board of Directors will make an audit of all High Desert Montessori Charter School accounts at least annually.

A copy of the audit report will be presented to the Board. The administrator will submit a copy of the audit report to the sponsor, Legislative Counsel Bureau and Nevada Department of Education.

School Purchasing

The function of High Desert Montessori Charter School's purchasing is to serve the educational program by providing the necessary supplies, equipment and services.

The administrator is the purchasing agent appointed by the Board of Directors. He/She will be responsible for developing and administering High Desert Montessori Charter School's purchasing program.

Any officer or employee of the Board may incur no obligation unless that expenditure has been authorized in the budget or by Board action and/or Board policy.

The administrator or designee is authorized to enter into and approve payment on contracts obligating High Desert Montessori Charter School funds not to exceed $25,000 for products, materials, supplies, capital outlay and services that are within current budget appropriations. The Board shall approve such as custodial, food service and student support services.

High Desert Montessori Charter School shall approve and have in plan a Conflict of Interest Policy for its Board of Directors. No Board member, officer, employee or agent of High Desert Montessori Charter School shall use or attempt to use his/her official position to obtain financial gain or for avoidance of financial detriment for himself/herself, a relative or for any business with which the Board member or a relative is associated. Acceptance of any gratuities, financia r otherwise, from any supplier of materials or services to High Desert Montessori Charter School by an Boa member, officer or employee of High Desert Montessori Charter School is prohibited.

Federa Grant Procurements

When utilizing any funds, the so rce of which a deral grants or otherwise received directly from the federal government, High Desert Mo ssori Charter School shall follow the Federal Procurement Standards for the following levels of purchases:

1. Micro purchases less than $10,000 to be equitable among suppliers.
2. Simplified acquisition threshold of more than $10,000 but less than $250,000 may purchase property or services using small purchase methods. Price quotes must be obtained from an adequate number of vendors, but the sealed bid / competitive proposal process is not required.
3. Acquisition threshold more than $250,000 requires formal sealed bid / competitive proposal process and shall include all required federal contract provisions (as applicable) outlined in 2 CFR 200 Appendix II as well as the following provisions:
    a) Buy American Provision
        i. All solicitations that involve the purchasing of a food component shall include a requirement that High Desert Montessori purchase domestic commodities to the maximum extent practicable and shall include procedures for limited exceptions.
        ii. For foods that are unprocessed, the agricultural commodities must be domestic, and for foods that are processed, they must be processed domestically using domestic agricultural food components that are comprised of over 51% domestically grown items, by weight or volume.
        iii. A domestic creditable food component is a portion that counts toward a reimbursable school meal (meats/meat alternates, grains, vegetables, fruits, and

fluid milk).

iv. High Desert Montessori shall include the following language in solicitations: High Desert Montessori participates in the National School Lunch Program and School Breakfast Program and is required to use the nonprofit food service funds, to the maximum extent practicable, to buy domestic commodities or products for Program meals. A 'domestic commodity or product' is defined as one that is either produced in the U.S. or is processed in the U.S. substantially using agricultural commodities that are produced in the U.S. as provided in 7 CFR 210.21(d).

v. High Desert Montessori and its Foods Service Management company or vended meal company can use one of the two limited exceptions to the Buy American provision.

vi. The food or food product is not produced or manufactured in the United States in sufficient and reasonably available quantities of a satisfactory quality; or

vii. Competitive bids reveal the cost of a United States food or food product is significantly higher than the non-domestic product.

viii. Documentation will be maintained to demonstrate the use of exceptions. The NDA Buy American Exception Form can be utilized for documentation.

ix. Documentation will be maintained to demonstrate compliance with the limitation on the percent of total commercial food costs from non-domestic foods per 7 CFR 210.21(d)(5) and & CFR 220.16(d)(5). The USDA's Exceptions Tracking Standards Form can be utilized to document cap.

b) Geographic Preference

i. The use of statutorily or adminis tively imposed in-state or local geographic preferences for procureme ts und r US A entitlement programs is prohibited, except for unprocessed loca y grown or locally raised agricultural products. The Food, Cons vation and Ene gy Act of 2008 (Public Law 110- 246, Section 4302) amended ection 9(of the N LA to allow institutions receiving funds through CNP to pply a ge gr phic preference when procuring unprocessed locally grown or locally ise agricultural products. When geographic preference is used, High Desert Mont ori must still get quotes from several suppliers when procuring unprocessed loc ly grown or locally raised agricultural products so that competitors have an opportunity to compete for the bid.

c) Protest Procedures

i. Protest procedures are required. High Desert Montessori will have protest procedures to handle and resolve disputes relating to their procurements and shall in all instances disclose information regarding the protest to the awarding agency. A protester must exhaust all administrative remedies with High Desert Montessori before pursuing a protest with a federal agency. Reviews of protests by the federal agency will be limited to:

1. Violations of federal law or regulations and the standard of 2 CFR 200.318(k) (violations of state or local law will be under the jurisdiction of state or local authorities).
2. Violations of High Desert Montessori protest procedures for failure to review a complaint or protest. Protests received by the federal agency other than those specified previously will be referred to High Desert Montessori.

d) Minority and Women's Businesses
    i. High Desert Montessori will take all necessary affirmative steps to assure that minority firms, women's business enterprises, and labor surplus area firms are used when possible.
e) Correct Civil Rights Assurances in FNS Instruction 113 Appendix B.

Regardless of procurement method, the following factors will be determined regarding the allowability costs:

a. Be necessary and reasonable for proper and efficient administration of the program(s)
b. Be allocable to federal awards applicable to the administration of the programs(s)
c. Be authorized and not prohibited under federal, state, and local laws
d. Avoids acquisition of unnecessary or duplicative items

4. Purchases of equipment with a greater than $10,000 per unit the following procedure shall be used:
    a) Written specifications will be prepared and provided to vendors.
    b) Each vendor will be contacted and given an opportunity to provide a price quote on the same specifications. A minimum of two vendors or more shall be contacted.
    c) The price quotes will receive appropriate confidentiality before award.
    d) If using USDA funding for the purchase, High Desert Montessori will seek prior approval from Nevada Department of Agriculture (NDA) by completing the Capital Expenditure Pre-Approval Request Form. If the item on the NDA pre-approved list (per Numbered Memo NSLP 2015-22 issued on 10/13/14 no app val is necessary.
    e) Quotes will be awarded by Principa Execu ive D ctor. Quotes awarded will be to the lowest and best quote based upon qua it , service availability, and price.
    f) The Business Coordin tor wi be resp nsible for documentation of records to show selection of vendor reasons f r selectio names of all vendors contacted, price quotes from each vendor, and written sp ifi ations.
    g) The Custodian will re ponsible for documentation that the actual product specified is received.

5. All purchasing records will be maintained no less than the current year plus 3 additional years.

When no federal funds are used, High Desert Montessori Charter School shall utilize a procurement method permitted by relevant governing law and as determined by the Board of Directors.

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Property Inventory and Capitalization

High Desert Montessori Charter School will maintain a complete "Blue Tag" property inventory, which lists all school buildings, equipment and supplies with a value greater than $5,000 and "Red Tag" property inventory are non-capitalized Inventory Items of Value which lists computer hardware with a purchase value between $250 and $4,999.99. These inventories will be updated as necessary.

High Desert Montessori Charter School will maintain an inventory of all capital assets in accordance with governmental accounting standards High Desert Montessori Charter School's inventory will be updated annually to include property newly purchased and disposed.

Capital assets include all school-owned property such as land, buildings, improvements to property other than buildings (i.e., parking lots, athletic fields, playgrounds, etc.) and equipment with a value greater than $5,000.

Disposal of High Desert Montessori Charter School Property

Except as stipulated by law, the administrator may, at any time, High Desert Montessori Charter School property as surplus and authorize its disposal hen such property is no longer useful to High Desert Montessori Charter School, unsuitable for use, t o cos y to repair or obsolete.

If reasonable attempts to dispose of surplus prope ie fail to produce a monetary return to High Desert Montessori Charter School, the adm nistra r or des nee may dispose of them in another manner.
While the 2021 Charter School Revenue Bonds are utstanding, disposition of property must meet the requirements as forth in the B d docum nts See Appendix A for current requirements under the 2021 Charter School Revenue Bonds.

Personal Services and Other Contracts

High Desert Montessori Charter School may enter into personal services contracts with qualified professionals. Personal services contracts, as used in this policy, means contracts for specialized skills, knowledge and resources in the application of highly technical or scientific expertise or the exercise of professional, artistic or management discretion or judgment. High Desert Montessori Charter School may enter into a personal services contract with a current school employee only when the individual meets independent contractor status in accordance with state, Public Employees Retirement System (PERS) and Internal Revenue Service (IRS) requirements.

Selection of a personal services contractor will be based primarily on qualifications and performance history, expertise, knowledge and creativity and the ability to exercise sound professional judgment.

All personal services contracts shall be based on demonstrated qualifications and competence to perform the required services, encourage competition, discourage favoritism and obtain services at a fair and reasonable price.

Independent Contracts Forms will be reviewed annually by the Board of Directors.

The administrator will develop administrative regulations as necessary to implement this policy.

Any contract entered into by High Desert Montessori Charter School which results in private use of Bond-financed property must be evaluated under the requirements of the Tax Regulatory Agreement related to the Bonds.

Vendor Relations

High Desert Montessori Charter School welcomes business and bids from all eligible vendors. Preferential treatment will not be extended to any vendor. Orders will be placed on the basis of quality, price and delivery, with past services being a factor if other considerations are equal.

The administrator may allow sales representatives or agents of educational products to contact staff members at times that will not interfere with the educatio l program.

Advertising is not allowed in High Desert Montes ri Ch ter hool unless the administrator approves it. No school employee will receive compensation of n kind from any vendor for the sale of supplies or services.

Payment Procedures

All claims for payment from High Desert Montessori Charter School funds will be processed by the financial coordinator in conformance with High Desert Montessori Charter School procedures. The administrator will be responsible for assuring that budget allocations are observed and that total expenditures do not exceed the amount allocated in the budget. The administrator will review bills due and payable for the purchase of supplies and services to determine if they are within budget amounts. After appropriate administrative review, the administrator will direct payment of the just claims against High Desert Montessori Charter School. The administrator is responsible for the accuracy of all bills and vouchers.

Procedures for Approval of Grant Expenses

1. Grant transactions will be reviewed in two manners by two different staff members (with some overlap of duties). One level will be the administrator and the other level will be the financial coordinator.
2. The administrator and financial assistant will review all transactions for budget and fiscal approval. The intention is to verify the:
    a. proper Object code is used
    b. account number is correct
    c. expense is within budget
    d. cost comply with federal cost principles
3. The administrator and financial assistant will review all transactions for program approval. The intention is to verify the expense is:
    a. allowable to the specific grant program
    b. legal from the perspective of all applicable state & federal regulations
    c. allocable, reasonable and necessary
    d. and finally, a proper use of the funds

Payroll

Preparation of payroll, including time schedules and payroll periods, will be done in accordance with each employee's agreement with the Board of Directors a d employment policies. Employee health, dental and other types of insurance will be provided as outlin d in the a ements and employment policies. Mandatory payroll deductions will be withheld as required by tate nd fede al law.

No other automatic deductions exc pt those equired y law will be made from an employee's pay without authorization of the administrat r.

Payday Schedule

Regular salary checks will be issued on the Board of Directors approved pay date(s).
The Board of Directors must approve deviations from this schedule.

Time and Effort Procedures for Federal Grants

All federal grants are subject to US Office of Management & Budget (OMB) regulations. The Uniform Guidance, 2 CFR Part 200 requires that salaries and wages charged to federal grants be supported by certain records related to time distribution. Charges to federal grants for salaries and wages must be based on records that accurately reflect the work performed.

1. Employees whose salary is 100% from either one federal grant or cost objective require form "Federally Funded Semi-Annual Certification (SAC)".
2. Employees whose salary is funded by two or more cost objectives (different job tasks), part of which involves at least one federal grant, are required to use form "Federally Funded Personnel Activity Report (PAR)".

Salary Deductions

Authorized payroll deductions will be made upon an appropriately submitted written request from the employee and only upon approval by the administrator.

There must be two or more employees participating in any one program in order for that plan to qualify for payroll deduction. High Desert Montessori Charter School reserves the right to limit the number of **TSA** programs. Changes of TSA companies or plans will only be allowed from the starting of fall in-service to the payroll cutoff date for September of that fiscal year.

Subject to standard accounting procedures, employees may authorize modification of their salary or withholdings to include deductions such as:

1. Tax-Sheltered Annuities (TSA), as authorized by the Internal Revenue Service and approved by the Board of Directors;

2. Insurance premiums in excess of High Dese t Mont sso Charter School contributions to Board-approved programs;

The employee will comply with federal r quiremen that establish maximum annual TSA allowable contributions.

Automatic deductions, except those r uired by law, will not be made from an employee's pay without the administrator's authorization.

Expense Reimbursements

The Board of Directors recognizes that High Desert Montessori Charter School employees in carrying out authorized duties incur certain expenses. The Board of Directors approves the reimbursement of necessary and reasonable expenditures as outlined in the accompanying administrative regulation and consistent with Internal Revenue Service requirements and Nevada Administrative Codes.

All approval and reimbursement procedures must be followed prior to reimbursement. Funds must be available in the class level account to pay for the reimbursement. Receipt of the purchase and a completed Reimbursement Form are to be submitted to the Business Office. Approval by the administrator must be granted prior to processing the reimbursement payment. Sales tax will not be reimbursed when payments are required to be made from the General Fund. A copy of the school's sales tax exemption is available from the Business Office.

Reimbursement for out-of-state travel by private vehicle will be made on the basis of air fare or mileage rate, whichever is lower.

Staff Travel Expense Reimbursement

Expense reimbursement for staff traveling on approved High Desert Montessori Charter School business will be governed by the following procedures. Travel expenses must be approved by administrator before being incurred. Travel expenses include travel fares, meals and lodging and expenses incident to travel. Only travel expenses as are ordinary and necessary in the conduct of approved travel for High Desert Montessori Charter School business purposes and directly attributable to it will be reimbursed. As used in this regulation an "ordinary" expense means one that is common and accepted in the profession; a "necessary" expense means one that is essential and appropriate in order to conduct High Desert Montessori Charter School business. Reimbursement procedures established by High Desert Montessori Charter School will also apply to Board of Directors members traveling on Board-approved High Desert Montessori Charter School business, as applicable.

Travel – Use of Private Vehicles

1. Private vehicles may be used in conducting High Desert Montessori Charter School business only with prior administrative approval. In-dis ic avel approval may be granted by the administrator for individual trips or by blanket approval, as eemed ropriate.
2. Travel in a private vehicle for the purpose o cond cting igh Desert Montessori Charter School business may be approv when:

   a. The destination is not onvenient accessib by commercial carrier;
   b. Various points must b visited nd c cial carrier schedules are such that the use of a commercial carrier transp ation is not practical;
   c. Carrying articles by commerc l carrier would not be feasible; or
   d. Commercial travel is deemed to e less economical.

Out-of-District Travel (In-State) – Use of Private Vehicles

Private vehicles may be used only with prior administrative approval. Out-of-District travel approval may be granted by the administrator for individual trips or by blanket approval, as deemed appropriate.

Out-of-State Travel

Out-of-state travel requires prior administrator approval.

Travel Advances

1. A travel advance may be requested when the estimated cost for meals, lodging, etc., exceeds $100.00. The travel advance may be requested by completing the form provided by High Desert Montessori Charter School

2. The cost of commercial travel tickets will not be included in a cash advance request.

3. At least 15 working days are required for processing an advance check after the approved request is received by the business office.

4. Only one cash advance may be outstanding to any employee at any time.

When an employee receives an advance check for travel, he/she will also receive a "Request for Receipts for Advanced Travel Expenditure" form. It is required that all receipts for all monies spent must be kept and submitted to the Business Office along with the completed "Request for Receipts for Advanced Travel Expenditure" form. If there are no receipts, the amount will have to be paid by the employee or withheld from the employee's check until receipts are turned in.

Insur n Coverage

1. Insurance costs are included as part of the m eage imb ment for employees authorized to use a private vehicle to conduct Hi h Desert M ntessori Charter School business. It is the responsibility of the owner or driver of the vehicle to be ertain that he vehicl is adequately covered by insurance.

2. The responsibility of High D e Montessori Charter School for damages resulting from vehicle accidents is not the sam as set forth in High Desert Montessori Charter School's general liability insurance policy. The employee's insurance coverage provides primary coverage when the employee is driving his/her own vehicle on approved High Desert Montessori Charter School business.

3. All High Desert Montessori Charter School employees operating private vehicles on approved school business are required to complete and maintain on file with High Desert Montessori Charter School verification of vehicle liability insurance that meets or exceeds Nevada statutory minimum limits. This verification is required prior to any approval to conduct school business in a private vehicle. Employees are required to update their verification of vehicle liability information maintained on file with High Desert Montessori Charter School upon **any** change in the employee's vehicle insurance coverage.

Meals and Meetings

1. Reimbursement will be made for ordinary and necessary meal expenses incurred in the course of approved travel for school business. Meals include amounts spent for food, beverage, taxes and related gratuities. High Desert Montessori Charter School will not reimburse for alcoholic beverages.

2. Expenses in excess of High Desert Montessori Charter School established limit are ordinarily the responsibility of the employee and may be reimbursed only with administrator approval. Receipts for all meal expenses must be secured and attached to the claim.

Reservations, Commercial Carrier and Lodging

1. Travel must be conducted in the most expeditious and cost-effective manner, as determined by the administrator.

2. Each employee is responsible for making his/her own airfare reservations and lodging reservations are made simultaneously by the employee with the administrator.

Vehicle Rentals

1. Rental vehicles may be used only when use will effect a savings or otherwise be more advantageous to High Desert Montessori Charter School or when the use of other transportation is not feasible.

2. Rental of a compact vehicle is recommend d when suitable for approved High Desert Montessori Charter School business because of the lower ini l rate and the guaranteed rate. Certain rental agencies guarantee the compact rate in all ow ed st ions d in most licensee stations, which means that if a reservation for a compact hicle is ac p ed and one is not available, a standard-sized vehicle will be substituted at the com act rat

3. Rental vehicles will be us d only f i l travel or in lieu of taxi for necessary travel. Any additional costs incurred for h r usage will be the personal responsibility of the traveler.

4. Employees will be informed if H gh Desert Montessori Charter School carries the rental car endorsement as part of its insurance coverage. In the event High Desert Montessori Charter School does not carry the rental car endorsement, the employee will be authorized to purchase insurance coverage from the rental agency.

Cancelled Trips

1. If an employee cannot leave at the scheduled time, it is his/her responsibility to call the travel agency or carrier and arrange to have the tickets cancelled or exchanged.

2. Commercial carrier reservation cancellations must be made at least 24 hours before departure time, whenever possible.

3. The employee shall be responsible for cancelling lodging reservations as soon as possible to avoid a cancellation charge.

4. If a trip is cancelled after an advance and/or tickets have been issued, the advance and tickets must be returned to the business office immediately.

Personal Travel Combined With School Business Travel

1. If an individual traveling on approved High Desert Montessori Charter School business engages in both business and personal activities, travel expenses incurred will be reimbursed only for expenses that are ordinary and necessary in the conduct of school business. Expenses incurred as a part of personal business are the sole responsibility of the traveler.

2. When personal travel is combined with approved school business travel and the individual is traveling by less than the most expeditious and cost-effective manner, any additional costs must be paid by the traveler.

3. Time away from work caused by traveling by less than the most expeditious means available for personal purposes must be charged to personal time off or other appropriate leave.

4. Sick/personal leave may be taken in conjunction with approved school travel subject to the following:
   a. Time delays related to approved school business are charged as working time even if no work is performed;
   b. If the employee travels by less than the most cost-effective manner, as determined by the administrator, for approved school business or for personal travel combined with travel for High Desert Montessori Charter School business purposes, he/she must pay the additional cost (e.g., increased fare, meals, lodging expen es etc.) incurred as a result of the personal travel;
   c. All subsistence and local transportati n (tax vehicle fare, etc.) while on vacation status or other appropriate leave must be paid by the mploy e;
   d. The traveler will not be required to pay ny f the basic transportation costs incurred as a part of the approved school bus ness, ven tho h he/she spends a substantial part of the total time away from home on v cation o other per nal leave, provided the employee was traveling on approved High De rt Montes ori Charter School business;
   e. A traveler who decide on h /her own to conduct school business without prior approval, while on vacation or other pers nal leave, cannot then use this as a justification to have High Desert Montessori Charter School p y his/her basic transportation cost from High Desert Montessori Charter School to the location isited, or submit a request for other expense reimbursement.

Expense Reimbursement Request and Accounting Procedures

1. Reimbursement requests detailing actual expenditures must be submitted on High Desert Montessori Charter School's travel expense form and be approved by the administrator in writing. Receipts and supporting documentation must accompany all expense reimbursement requests. This includes, but is not limited to, receipts for transportation, lodging, meals, registration, conference and workshop fees. All requests must be submitted to the administrator within 10 working days of the conclusion of the trip.

   a. If the completed travel expense report totals less than the travel advance, the difference must be returned within 10 working days to the business office with the report.
   b. Reimbursement for expenditures in excess of a travel advance, or where no travel advance has been requested, will be made within 30 working days after the business office receives the approved travel expense report.

2. Expenses which consist primarily of the cost of furnishing meals for others will be reimbursed upon submission of a travel expense report which includes:
   a. Names of guests;
   b. Organizations involved;
   c. Full explanation of school business purpose of the meeting.

3. In the event a vehicle was rented, a copy of the rental agreement must be attached to the travel expense report. The rental charge should be paid from the amount advanced, as applicable. Purchase of gas and oil which have been deducted from the rental charge by the rental agency must be included.

4. Any claim for mileage reimbursement only may be submitted at the end of each month in which reimbursement is to be claimed. A claim must be submitted no later than 90 calendar days of incurring the expense. Reimbursement claims later than 90 calendar days of the expense will be denied.

5. Mileage for approved High Desert Montessori Charter School business travel in a private vehicle will be reimbursed at the current rate per mile established by the Internal Revenue Service (IRS), as applicable.

6. Reimbursement that exceeds the IRS rate will be included as income to the employee in accordance with IRS regulations.

7. Meal expenses for approved school busin s trave p poses may be reportable as income to the employee in accordance with IRS regulations Gen rally, meal expenses incurred for approved school business purposes in which sch ol siness is onducted with at least one or more other persons or that is incurred on approve High Desert Mo tessori Charter School business for a trip that is overnight, or long enough hat the ind vidual need to stop for sleep or rest to properly perform his/her duties, as defined by the IR will not be rep table as income to the employee.

8. In the event the total of the amoun charged to, and/or received from, High Desert Montessori Charter School by the employee as advances, eimbursement or otherwise, exceeds the ordinary and necessary business expenses, the excess must be reported as income in accordance with IRS requirements.

Reimbursable Expense Limitations

1. Meal expenses may be reimbursed subject to the following limitations:

Allowance:	Breakfast	$7
	Lunch	$10
	Dinner	$18

2. Gratuities must not exceed 18 percent and must be included as a part of the receipt. Gratuities in excess of 18 percent are the responsibility of the employee and will not be reimbursed by High Desert Montessori Charter School.
3. Other expenses such as toll charges, parking fees, valet services, cleaning, pressing and laundry may be reimbursed on a case-by-case basis, the length of the trip or circumstances demands.

4. Mileage reimbursement for actual miles traveled on school business, may be approved subject to the following limitations:

    a. In-District mileage reimbursement will not be granted to an employee, other than a school-approved tutor, for traveling from his/her residence to the place where work begins for the day or for returning home from the last place worked during the day.
    b. Reimbursement will be made only for those miles actually traveled in the course of completing approved High Desert Montessori Charter School business. When chauffeured, mileage for two round trips and short-term parking will be reimbursed if not greater than the cost of one round trip plus economy parking.
    c. Group travel may be requested on one travel request form for a group traveling together as long as advance and reimbursement is payable to one person who has complete responsibility for reporting expenses.
    d. In the event a private vehicle is approved for use from home, to or from airport or railroad station, mileage for one round trip and economy parking will be reimbursed.
    Parking receipts are required.
    e. Individuals requesting reimbursement for use of a private vehicle on approved High Desert Montessori Charter School business must meet insurance requirements. See **Insurance Coverage** above.

5. Lodging will be reimbursed at reasonable ommercial rates.

6. Local taxi, shuttle, bus fares and vehicle ren als may imbursed, subject High Desert Montessori Charter School requirement that travel select d is y the most expeditious, cost-effective manner, as determined by High Desert M tes ri Charte School.

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Expenditure of High D s rt Montessori Charter School Funds for Meals, Refreshments and Gifts

High Desert Montessori Charter School recognizes there may be occasions when it is appropriate for Board members, administrators and others to expend school funds in the course of conducting school business to provide meals or refreshments (bakery goods, snacks, fruit, coffee, tea, etc.). The purchase of gifts may also be approved, in certain situations. Such occasions may include, but are not limited to, various school and staff meetings, gatherings to celebrate school successes or recognize individual achievements, contributions or outstanding service to the school and other school and school-sponsored activities. Such expenditures may be made with prior administrative approval only, subject to the provisions of this administrative regulation.

The use of High Desert Montessori Charter School funds, as used in this regulation, means the use of money in any of the general accounts of the school. This includes the General Fund, Food Service Fund and others. It also includes money in student body accounts held that are derived from any student activity or from parent organizations. Exceptions are funds collected from staff members or others for the specific purpose of providing gifts or parties. It is also recognized that the school may have established a "social fund" or "sunshine fund" to which each staff member may voluntarily contribute. Such funds are generally used for birthday recognition, bereavement and illness acknowledgment activities, etc. These funds are also exempt from the following requirements.

Meals and Refreshments

High Desert Montessori Charter School funds may be used to pay for individual or group meals only if official school business is being conducted during the time in which the meal is provided and only if the meal provides a particularly practical time or setting for the discussion, consistent with Board policy and the following:

1. Meals may be provided by the school to recognize the contributions of staff, through retirement dinners or other recognition events;

2. The school may provide meals as a part of Board or administrative work sessions, at school or staff committee meetings or other school-approved activities.

3. Meals not directly business related may be provided to staff or others at the individual's expense only.

Board members, administrators and other school administrative staff may use school funds to provide refreshments for staff, parents or others at meetings, in-service programs or other similar charter school or school-sponsored activities, not to exceed $15.00 per participant and subject to the following additional requirements:

1. The purchase of alcoholic beverages with chool funds is strictly prohibited;

2. The use of charter school funds for parties i prohib ed nless the party is a school related function, including, but not limited to recognition even or ther staff gatherings as authorized herein.

Gift

There are numerous occasions that m y arise whereby Board members, administrators or other school staff may feel the need to recognize employe i.e., teachers' appreciation week, administrative professionals' week, birthday, etc. A Board member, administrator or other charter school employee may provide such recognition at his/her expense only, unless as otherwise permitted below:

1. The school may provide a small token of appreciation for a Board member's or employee's retirement and years of service and other related activities utilizing school funds, as approved in advance. For example, the Board generally proclaims special recognition for classified employees' week and teacher appreciation week;

2. Administrators may use school funds to provide an appropriate token of appreciation on behalf of the Board. The value of this item may not exceed $25.00 per person;

3. No other expenditure of school funds for gifts is permitted without prior authorization from the Board of Directors or the administrator.

Ethical Standards / Conflict of Interest

1. The following ethical standards are hereby established as a guide for the conduct of all employees of High Desert Montessori Charter School.
    a. All employees of High Desert Montessori Charter School shall also comply with state and federal laws and regulations related to ethical standards.
    b. For the purposes of conflict of interest and/or ethical standards, the High Desert Montessori Charter School will recognize relationships within the Third Degree of Consanguinity (see below).

2. Conflict of interests
    a. No employee of High Desert Montessori Charter School Academy shall engage in any apparent or actual activities that place them in a conflict of interest between their official activities and any other interest or obligation.
        i. An actual conflict is a situation where the employee knows that his/her judgement is likely to be compromised.
        ii. An apparent conflict is one where a reasonable person might think that the employee's judgement is likely to be compromised.
    b. Conflict of interest requires all employees of High Desert Montessori Charter School to disqualify themselves from participating in a decision when a financial or personal interest is present.

3. Prohibited conduct includes, but is not limi d to:
    a. Accepting gifts, services, favors, m oyments, engagement, emolument, or economic opportunities whi h wo d tend improperly to influence a reasonable person in his/her position to depa t from th faithful a d impartial discharge of his/her duties in connection with High D ert Mont sori Charte School;
    b. Receiving or gi ng u warranted privileges, preferences, exemptions or advantages for oneself or any member of one's household, any business entity in which he/she has financial interest or t ny other person;
    c. Using confidential information for personal gain;
    d. Suppressing information for pecuniary (any economic) interests;
    e. Using or loaning High Desert Montessori Charter School resources for personal use, without prior approval of a supervisor where applicable;
    f. Improperly influencing subordinates;
    g. Accepting any salary, retainer, augmentation, expense allowance or other compensation from any private source for the performance of his/her duties as an employee of High Desert Montessori Charter School.
        i. No teacher employed at High Desert Montessori Charter School shall tutor his/her students for pay in established curriculum subject matter areas during the school year unless special permission for such tutoring has been granted by the Principal/Director.

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h. No employee of High Desert Montessori Charter School shall use his/her knowledge or special information about pupils to solicit funds or to sell products to students or adults.

4. Employee – Vendor Relationships

a. A High Desert Montessori Charter School employee and/or relative of an employee, with the third degree of consanguinity, shall not sell or lease goods of contract services with the High Desert Montessori Charter School as to create an employee-vendor relationship.

b. For the purposes of this regulation, an employee-vendor relationship is defined as a relationship in which:

i. An employee proposes for consideration a contract with High Desert Montessori Charter School

ii. A relative of an employee proposes for consideration a contract with High Desert Montessori Charter School and the employee is directly involved in the selection process or management of the contract;

iii. An employee or a relative of an employee who owns or controls more than a one percent (1%) interest in any business which proposes for consideration a contract with High Desert Montessori Charter School and the employee is directly or indirectly involved in the selection process or management of the contract;

iv. An employee or a relative of an employee who service on a board of an organization, including not-for-profit or any charitable organization, that stands to benefit from any contract, charitable, or other contributions from High Desert Montessori Charter School and the employee is directly or indirectly involved in the selection process or management of the contract or contribution; or,

v. An employee personally benefits as a result of a contract or any other type of transaction with High Desert Montessori Charter School that is in addition to their employment with High Desert Montessori Charter School.

c. Any situation meeting the definition of employee-vendor relationship above is prohibited unless extraordinary circumstances are found to exist, as determined by the Principal/Director

d. Unless specifically prohibited by law, an official or employee of High Desert Montessori Charter School is not precluded from making a bid on a High Desert Montessori Charter School contract if the contracting process is controlled by rules of open competitive bidding, the sources of supply are limited, he/she has not taken part in developing the contract plans or specifications, and he/she will not be personally involved in opening, considering, or accepting offers.

5. Disclosure

a. No employee of High Desert Montessori Charter School may approve, disapprove, vote, abstain from voting, or otherwise act upon a matter in which he/she has a financial interest without first disclosing the full nature and extent of such interest. Such a disclosure shall be made before the time when the employee is to perform his/her duty, or concurrently with that performance.

i. If the employee is a member of any decision-making body, he/she shall make disclosure to the chairperson and other members of the body.

ii. An employee shall inform the Principal/Director of any potential violation of this policy. The Principal/Director will determine if a conflict exists or if any extraordinary circumstances exist that may influence the conflict determination. An appropriate course of actions shall be determined after receiving concurrence from the Principal/Director.

6. Suspected Dishonest or Fraudulent Activities
   a. By the nature of its business, High Desert Montessori Charter School employs many people in situations and circumstances where irregularities in the handling of money, documents and equipment are possible.
   b. The Principal/Director should be familiar with types of possible dishonest or fraudulent irregularities which may occur and he/she should also be alert for any indication that such an irregularity might exist or has occurred.
   c. If an individual suspects an irregularity in handling money, documents and/or equipment, it should be identified and investigated promptly in order to protect the interests of High Desert Montessori Charter School and the taxpayers. In some cases, the High Desert Montessori Charter School insurance carriers require it; in every case, business practice makes it essential.
   d. Any employee suspecting of irregularity should notify the Principal/Director. The Principal/Director shall determine whether or not the irregularity should be investigated further.
      i. If the suspected irregula ty in lves the Principal/Director, then the President/Chair of the Bo d of D ec should be notified. The Board President/Chair will be resp n ble for coordinating investigations into such matters with egal unsel.

   e. Possible dish nest or fr d lent acti ities may include, but are not limited to, the following:
      i. Intentional a ration or misstatement of school reports or records;
      ii. Forgery of alter ion of checks, drafts, promissory notes, shipping or receiving documents or records, etc.;
      iii. Any misappropriation or misapplication of funds, supplies, or any other assets of the school;
      iv. Any irregularity in handling or reporting of money transactions involving school funds;
      v. Unauthorized sale or other disposal of school furniture, fixtures, or equipment; or
      vi. Intentional alteration or misstatement in reporting of items such as employee expenses, personal/sick time; overtime, or of other records such as licenses or in-service credits, etc.

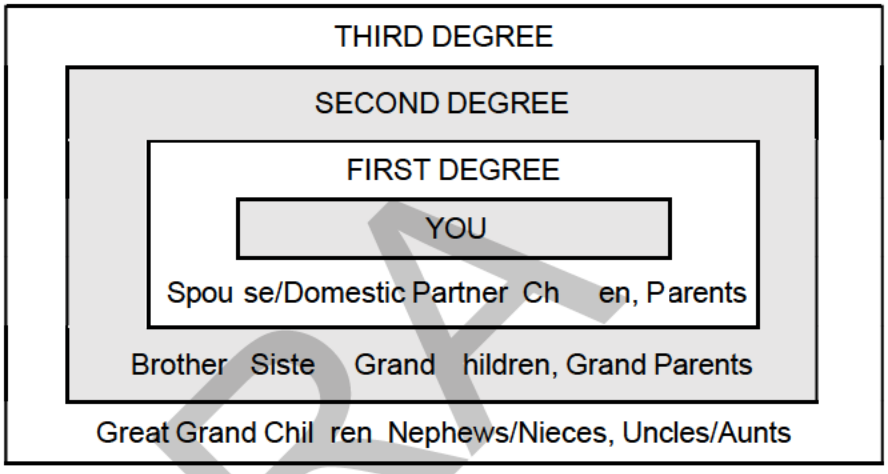
7. Acknowledgement and Compliance
   a. All High Desert Montessori Charter School employees shall be responsible for compliance with Board Policy 4505, Standards of Professional Conduct, this regulation and any applicable state and federal laws and regulations. Failure to comply may result in disciplinary action. The level of disciplinary action will depend on the nature of the violation such as written warning, mandatory training, removal from specific duties, including and up to termination.

b. Staff shall, on an annual basis, acknowledge receipt and understanding of their responsibilities related to ethical standards and conflict of interest.

REGULATION

1. Conflict of Interest is "[a] real of seeming incompatibility between one's private interests and one's public or fiduciary duties." (Black's Law Dictionary)
2. Consanguinity refers to a relationship by blood or law:
    i. A husband and wife/domestic partners are related in the First Degree of Consanguinity by marriage.
    ii. For other relationships by marriage, the degree of relationship is the same as the degree of underlying relationships by blood.

b. Third Degree of Consanguinity



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3. "Public employee" means any person who performs public duties under the direction and control of a public officer for compensation paid by the State of any county, city or other political subdivision. (NRS281A.150)
4. Contract includes any contract, agreement, lease or other legal document between High Desert Montessori Charter School and another entity that involves the donation, lease, or sales of goods or services.
5. Compensation is any money, thing of value or economic benefit conferred on or received by any person in return for services rendered, personally or by another.
6. Nepotism and Cronyism
    a. Nepotism refers to favoritism granted to relatives regardless of merit
    b. Cronyism refers to partiality to friends and acquaintances

Compliance with Bond Obligations and Covenants or Other Indebtedness

Notwithstanding the foregoing, High Desert Montessori School will ensure it meets all obligations and complies with all covenants related to any bonds or other indebtedness, as long as such bonds or other indebtedness is outstanding.

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APPENDIX A
COVENANT EXCERPTS FROM THE 2021 CHARTER SCHOOL BONDS PRINCIPAL DOCUMENTS

This appendix contains excerpts of the primary covenants and related definitions for the 2021 Charter School Revenue Bonds for convenience only. These excerpts do not include all covenants and definitions. The final transcript that includes all of the principal bond documents should be referenced for an exhaustive record of all covenants and definitions.

Primary Covenants under the Loan Agreement

"Section 3.06. Blocked Account Agreement. The Borrower hereby pledges, covenants and agrees to deposit all monies paid from the State, immediately upon receipt thereof via Automated Clearing House (ACH) transfer, or via such other means acceptable to the Trustee (or to direct any third party or the State to deposit such amounts on the date available, if at any time the Borrower determines that the State would follow such direction) into the accounts established pursuant to the Blocked Account Agreement, no later than the twenty-fifth day of each month, commencing June 25, 2021, and if not directly deposited to the Trustee by the State, by the Borrower by the end of the Business Day following its receipt. Except as provided in the Blocked Account Agreement, th Borrower hereby covenants and agrees that it will not terminate or amend the Blocked Account Agreement less it has delivered to the Custodian the written consent of the Owners of not less than a majo ity in agg gate principal amount of the Bonds then Outstanding regarding such termination or amendm nt. I shall not constitute an Event of Default hereunder if the Borrower is unable to direct the tat o directly deposit the State Payments to the Custodian pursuant to the Blocked Account Agreemen

"Section 7.03. **Limitation on Di ositi n of Pr p ty, Plant and Equipment**. The Borrower covenants and agrees that it will not sell or othe se dispose, including any disposition by lease, of the Property, Plant and Equipment consisting of all or any p rt of the Facilities, except for disposition or transfers:

(a) of Property, Plant and Equipment no longer necessary for the operation of the Property;

(b) of Property, Plant and Equipment replaced by Property, Plant and Equipment of similar type and/or of substantially equivalent function with a substantially equivalent value; or

(c) of Property, Plant and Equipment sold or disposed of at a price equal to their fair market value.

In addition to the foregoing limitations, the Borrower may not sell, lease or otherwise dispose (other than with respect to the public dedication in connection with the development of the Project) of any Property unless it shall be established to the satisfaction of the Trustee that (i) the security of the Deed of Trust and the ability of the trustee thereunder to foreclose upon the remaining Property will not be impaired as a result of the disposition of such property; and (ii) the Borrower shall have conveyed to the trustee under the Deed of Trust such rights-of-way, easements and other rights in land as are required for ingress to and egress from the remaining Property, for the utilization of the facilities located thereon and for utilities required to serve such facilities. The foregoing notwithstanding, nothing contained herein shall allow the Borrower to, and the Borrower shall not, release any of the Facilities or the Property from the lien of this Loan Agreement or

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the Deed of Trust nor cause or permit any portion of the Facilities that are part of the Project to be used or operated in any manner except in conjunction with a charter school under the Charter School Act. No exercise of the rights and remedies under the Deed of Trust in the Event of Default thereunder will cause a breach of the covenants in this Section.

Notwithstanding anything else contained herein to the contrary, prior to the sale, lease or other disposition of the Tax-Exempt Financed Facilities or any part thereof for any purpose, the Borrower shall obtain an approving opinion of nationally recognized bond counsel acceptable to the Authority addressed to the Trustee and the Authority stating that such lease or disposition will not adversely affect the validity of the Bonds or adversely affect the exclusion from gross income for federal income tax purposes of interest on the Tax-Exempt Bonds."

"**Section 8.04. Debt Service Coverage Ratio Covenant**. Borrower covenants and agrees to calculate for each Fiscal Year its Debt Service Coverage Ratio based on its audited financial statements for such Fiscal Year, and to provide a copy of such calculation for such period to the Borrower and the Trustee annually commencing with the Fiscal Year ending June 30, 2022. Borrower also covenants to maintain its Net Income Available for Debt Service so that its Debt Service Coverage Ratio at the end of each Fiscal Year is not less than 1.10 to 1.00; provided that, except as provided below, Borrower's failure to achieve the required Debt Service Coverage Ratio will not constitute an Event of Default under this Loan Agreement if Borrower promptly engages an Independent Consultant to prepare a report, to be delivered to the Trustee within 45 days of engagement, with recommendations for meeting the required Debt Service Coverage Ratio or, if in the opinion of the Independent Consultant the attainment of such level is impracticable, to the highest level attainable in such Fiscal Year. The Independent Consultant selected and appointed by Borrower may be rejected upon the written request of the holders of not less than a majority in aggregate principal amount of the Bonds then Outstanding; if so rejected, Bor ower ovenants to use its best efforts to appoint a new Independent Consultant within 45 days thereof. A y Indep n nt Consultant will be required to submit its recommendations to Borrower and Trustee within 90 ays after being so retained. If Borrower fails to implement the recommendations of th In pendent Consultant, to the extent permitted by law, and such failure continues for a period of 60 days aft written otice, specifying such failure and requesting that it be remedied, has been given to the Borrowe by the Aut ority or the Trustee, such failure shall constitute an Event of Default under this Loan Agreement. Bor er will not be obligated to retain such an Independent Consultant more often than once dur any 24 month period. Notwithstanding the foregoing, Borrower's failure to achieve a Debt Service Cover ge Ratio of 1.00 to 1.00 will constitute an Event of Default under this Loan Agreement."

"**Section 8.18. Liquidity Covenant**. Borrower will calculate Days Cash on Hand as of the last day of each Fiscal Year, commencing with the Fiscal Year ending June 30, 2022, based upon its audited financial statements for such Fiscal Year and file such reports with the Trustee. For each calculation date, the Borrower will maintain Days Cash on Hand as of the last day of each Fiscal Year equal to or greater than 45 days.

Borrower will provide a certificate to the Borrower and Trustee at the time of delivery of its annual audited financial statements for each Fiscal Year indicating whether Borrower has met the requirement set forth above. If the certificate indicates that such cash balance requirement has not been met, Borrower covenants to retain an Independent Consultant at the expense of Borrower, within 45 days, to make recommendations to increase such balances in the then-current Fiscal Year to the required level or, if in the opinion of the Independent Consultant the attainment of such level is impracticable, to the highest level attainable in such Fiscal Year. The Independent Consultant selected and appointed by Borrower may be rejected upon the written request of the holders of not less than a majority in aggregate principal amount of the Bonds then Outstanding; if so rejected, Borrower covenants to use its best efforts to appoint a new Independent Consultant within 45 days thereof. Any Independent Consultant will be required to submit its recommendations to the Borrower and the Trustee within 90 days after being so retained. If Borrower fails

to implement the recommendations of the Independent Consultant, to the extent permitted by law, and such failure continues for a period of 60 days after written notice, specifying such failure and requesting that it be remedied, has been given to the Borrower by the Authority or the Trustee, such failure shall constitute an Event of Default under this Loan Agreement.

No proceeds of any Short-Term Indebtedness will be considered unrestricted available cash for purposes of such calculation (other than the proceeds of any working capital loans made to bridge deferrals in State Payments or start-up loans from the State or the Nevada Department of Education).

In the event the Borrower fails to have such an amount on deposit, it will not be a default or Event of Default under this Loan Agreement. Borrower will not be obligated to retain such an Independent Consultant more often than once during any 24 month period."

"**Section 8.11. Limitations on Borrower Indebtedness**. The Borrower shall not assume or guaranty any Indebtedness (secured or unsecured) after the date hereof except for purposes specifically benefiting the Borrower and except as provided below:

(a) Long-Term Indebtedness may be incurred if, prior to the issuance of such Additional Indebtedness, an Independent Consultant selected by the Borrower provides a written report to the Trustee setting forth projections meeting the following conditions:

(i) a Debt Service Co rage Ratio for each of the three consecutive full Fiscal Years beginning in the earlier of: A) th first full Fiscal Year following the estimated date of completion and initial use of al revenu p ducing facilities to be financed with such Additional Indebtedness based upo a ertified written estimated completion date by the consulting engineer fo such facilities; r (B) the first full Fiscal Year in which the obligor of such Additional Ind btedness will have cheduled payments of interest on or principal of the Additional Indeb dness to be issued for the payment of which provision has not been made as indicated in the port f such Ind pendent Consultant from proceeds of such Additional Indebtedness, investm t income thereon or from other appropriate sources (other than Net Income Available for D bt Service), taking into account all Outstanding Long-Term Indebtedness and the Additi nal Indebtedness to be issued, of not less than 1.20:1.00; and

(ii) the Debt Service Coverage Ratio for the Fiscal Year immediately preceding the assumption of the proposed Additional Indebtedness is calculated to be at least 1.10:1.00 in such Fiscal Year, or would have been greater than it would otherwise have been, absent such proposed Additional Indebtedness.

The report of the Independent Consultant shall take into account, as applicable, (i) the audited results of operations and verified enrollment of the School, (ii) projected enrollment of the School, and (iii) Gross Borrower Revenues at the completion of the facilities financed with such Additional Indebtedness. In addition, the report of the Independent Consultant shall assume that the Long-Term Indebtedness then to be incurred shall have been outstanding for the entire year, and shall exclude therefrom the payment obligations which will be eliminated as a result of the incurrence of the proposed Long-Term Indebtedness.

(b) Long-Term Indebtedness may be incurred for the purpose of refunding any Outstanding Indebtedness, if prior to the incurrence thereof, there is delivered to the Trustee an Officer's Certificate demonstrating that (i) the Maximum Annual Debt Service will not increase by more than 10% after the incurrence of such proposed refunding Long-Term Indebtedness and after giving effect to the disposition of

the proceeds thereof; (ii) the total Debt Service on the Indebtedness being refinanced will not increase by more than 10% after the incurrence of such proposed refunding Long-Term Indebtedness and after giving effect to the disposition of the proceeds thereof; or (iii) the requirements of subsection (a)(i) above are met; provided that the foregoing shall not apply to any refinancing with Balloon Indebtedness.

(c) To the extent permitted by applicable law and if no Event of Default under this Loan Agreement, or an event that with the giving of notice or passage of time or both would constitute an Event of Default under this Loan Agreement, has occurred and is continuing, Borrower may incur Short-Term Indebtedness for working capital purposes which the Borrower in its judgement deems expedient, or Interim Indebtedness to finance and refinance existing capital needs which the Borrower in its judgement deems expedient, in each case which Short-Term Indebtedness or Interim Indebtedness constitutes Nonrecourse Indebtedness, so long such proposed Indebtedness, together with all Short-Term Indebtedness and Interim Indebtedness then outstanding, does not exceed 25% of the Gross Revenues of the Borrower for the fiscal year for which the most recent available audited financial statements of the Borrower are available.

(d) Indebtedness consisting of purchase money obligations with respect to any item of equipment related to the Property may be incurred without limitation.

(e) Indebtedness consisting of leases which are considered operating leases for a charter school facility under general accepted accounting principles, the term of which does not exceed two years, may be incurred without limitation. Indebtedness consisting of operating leases for a charter school facility under generally accepted accounting principles, the term of which exceeds two years, may be incurred if, prior to the incurrence of such Indebtedness, an Independ nt C sultant selected by the Borrower provides a written report to the Trustee indicating that the De t Servic verage Ratios required to be met under the Long-Term Indebtedness provisions set forth in par gra h (a) above are satisfied, assuming only for the purposes of such calculation that such pe ting leas ndebtedness constitutes additional Long-Term Indebtedness.

(f) Subordinated I debte ness may incurred without limitation."

Primary Definitions under the Inden re

"*Additional Indebtedness*" means any Indebtedness (including all Additional Bonds) incurred subsequent to the execution and delivery of this Indenture.

"*Bond*" or "*Bonds*" means the Series 2021 Bonds and any Additional Bonds, collectively.

"*Borrower*" means High Desert Montessori Charter School, a Nevada nonprofit corporation duly organized and existing under the laws of the State of Nevada, an organization described in Section 501(c)(3) of the Code, and operator of the School, and its successors and assigns.

"*Days Cash on Hand*" means (a) the sum of Cash and Cash Equivalents of the Borrower, as shown on Borrower's audited financial statements for each Fiscal Year, and any State Payments accrued to such Fiscal Year and scheduled to be received within two months following the end of such Fiscal Year ("Cash on Hand"); divided by (b) the Average Daily Expenses for the Borrower (as calculated for the most recent Fiscal Year ending before such date).

"*Debt Service*" means, for any Fiscal Year for which such determination is made, the aggregate of the scheduled payments to be made with respect to principal (or mandatory sinking fund or installment purchase price or lease rental or similar payments) and interest on Outstanding Long-Term Indebtedness of the Borrower during such period, taking into account, at the option of the Borrower, the following:

(a) With respect to Indebtedness represented by a Guaranty of obligations of a Person, as long as any such Guaranty is a contingent liability under generally accepted accounting principles, the principal and interest deemed payable with respect to such Guaranty shall be deemed to be the lowest percentage of debt service requirements set forth immediately following this paragraph (determined after giving effect to any other paragraph of this definition at the election of the Borrower), if the debt service coverage ratio (determined in a manner as nearly as practicable to the determination of the Debt Service hereunder) of the Person primarily obligated on the obligations effectively guaranteed by such Guaranty for the immediately preceding Fiscal Year, or any other 12-month period ending within 180 days prior to the date of calculation, shall be greater than the amount specified opposite such percentage below:

Debt Service Coverage Ratio of Accommodated Person	Percentage of Debt Service Requirements
1.35	25%
1.1	50%
Less than 1.1	100%

If any such Guaranty becomes a non on ngent liability but thereafter becomes a contingent liability, during the period su h Gu anty is noncontingent liability and for two years after such Guaranty becomes a conti gent liabi ty, 100% f the annual debt service on the indebtedness being guaranteed shall be adde to the co putation of the Debt Service.

(b) With respect t Balloon Indebtedness, the amount of principal and interest deemed payable during such period shal be determined as if such Balloon Indebtedness were being repaid in substantially equal annual insta ments of principal and interest over a term over which the Borrower could reasonably be expected to borrow, not to exceed thirty-five (35) years from the date of incurrence of such Balloon Indebtedness, and bearing interest at an interest rate (determined as of the date of calculation of Debt Service) equal to the rate at which the members could reasonably be expected to borrow for such term, by issuing Indebtedness, all as set forth in an Officer's Certificate accompanied by a letter of a banking or investment banking institution knowledgeable in matters of charter school facility finance, confirming that the borrowing term and interest rate assumptions set forth in such statement comply with the requirements of this subsection.

(c) With respect to Variable Rate Indebtedness, if the actual interest rate on such Variable Rate Indebtedness cannot be determined for the period for which Debt Service is being calculated, the amount of interest deemed payable during such period on such Variable Rate Indebtedness shall be assumed to be equal to the average interest rate per annum which was in effect for any twelve (12) consecutive calendar months specified in an Officer's Certificate during the eighteen (18) calendar months immediately preceding the date of calculation of Debt Service (or, if such Variable Rate Indebtedness was not Outstanding during such eighteen month period, the average interest rate per annum which would have been in effect).

(d) With respect to Indebtedness payable from an Irrevocable Deposit, the amount of principal or interest taken into account during such period shall be assumed to equal only the principal or interest not payable from such Irrevocable Deposit and the investment income from such funds.

(e) With respect to Long-Term Indebtedness incurred to finance or refinance the construction of capital improvements, principal and interest with respect to such Long-Term Indebtedness shall be excluded from the determination of Debt Service but only in proportion to the amount of principal and interest on such Long-Term Indebtedness which is payable in the then current Fiscal Year from the proceeds of such Long-Term Indebtedness.

(f) With respect to Long-Term Indebtedness with respect to which a financial products agreement has been entered into by the Borrower, interest on such Long-Term Indebtedness shall be included in the determination of the Debt Service by including for each Fiscal Year an amount equal to the amount of interest payable on such Long-Term Indebtedness in such Fiscal Year at the rate or rates stated in such Long-Term Indebtedness plus any financial product payments payable in such Fiscal Year minus any financial products receipts receivable in such Fiscal Year; provided that in no event shall any calculation made pursuant to this clause result in an amount less than zero being included in the determination of Debt Service and provided, further, if the actual interest rate on such Long-Term Indebtedness or the actual amount of financial product payments or financial products receipts cannot be determined for the period for which Debt Service is being calculated, the amount of interest deemed payable during such p iod on such Long-Term Indebtedness shall be determined by applying the average interest rate per a num hich was in effect or the average financial product payments which would have been paid, or e average ancial products receipts which would have been received, as the case may be for any t elv (12) consecutive calendar months specified in an Officer's Certificate during th eig een (18) calendar months immediately preceding the date of calculation of Debt Servic (or, if su h Long- erm Indebtedness was not Outstanding during such eighteen month period, t e average ate which would have been in effect).

"*Debt Service Coverage Ratio*" mean or any Fiscal Year the ratio determined by dividing (a) Net Income Available for Debt Service, by (b) Deb Service.

"*Fiscal Year*" means the period of 12 consecutive months beginning on July 1 in any calendar year and ending on June 30 of the following calendar year, or such other fiscal year as the Borrower, with prior written notice to the Trustee, shall establish as the fiscal year of the Borrower.

"*Gross Borrower Revenues*" means all revenue, income, receipts and money received by the Borrower or on behalf of the Borrower from all lawfully available sources attributable to the operation of the its charter schools, including from any applicable district or county or from the State pursuant to the Charter School Act from any general purpose entitlement, revenue limit, or State educational funding sources; but excluding gifts, grants, bequests, donations and contributions, to the extent specifically restricted by the donor to a particular purpose inconsistent with their use for payments under the Loan Agreement or operating expenses. Any other income, revenue, receipts, contributions or other monies received by the Borrower not specifically described in the immediately preceding sentence shall not constitute Gross Borrower Revenues.

"*Gross Revenues*" means all revenues, income, receipts and money received by or on behalf of the Borrower from all lawfully available sources, including (a) gross revenues derived from the operation and possession of the Borrower's facilities; (b) gifts, grants, bequests, donations and contributions, exclusive of any gifts, grants, bequests, donations and contributions to the extent specifically restricted by the donor to a particular purpose inconsistent with their use for the payment of the Loan pursuant to Section 3.02 of the Loan Agreement; (c) proceeds derived from (i) accounts receivable, (ii) securities and other investments, (iii) inventory and other tangible and intangible property, and (iv) contract rights and other rights and assets now or hereafter owned by the Borrower; and (d) rentals received from the lease of space; provided, however, that Gross Revenues shall not include (1) income derived from defeasance obligations that are irrevocably deposited in escrow to pay the principal of or interest on any Indebtedness; (2) any gains or losses resulting from the early extinguishment of Indebtedness, the sale, exchange or other disposition of Property not in the ordinary course of business, or the reappraisal, reevaluation or write-up of assets, or any other extraordinary gains or losses; (3) net unrealized gain (losses) on investments on investments and financial products agreements; (4) proceeds of borrowing; (5) condemnation proceeds; and (6) insurance proceeds.

"*Indebtedness*" means any indebtedness or liability for borrowed money, any installment sale obligation or any obligation under any lease that is capitalized under generally accepted accounting principles and any guaranty of any of the foregoing.

"*Independent Consultant*" means a Person which (1) does not have any direct financial interest or any material indirect financial interest in the Borrow r an affiliate of the Borrower, and (2) is not connected with the Borrower or an affiliate of the Borrower a an off r employee, promoter, trustee, partner, director or Person performing similar functions, and design ted b the rower, qualified to pass upon questions relating to the financial affairs of faciliti s of the p or types operated by the Borrower and having a favorable reputation for skill and ex erience n the fin ncial affairs of such facilities.

"*Interim Indebtedness*" means al Indebted h ving an original maturity less than or equal to five years and not renewable at the option of B rrower for a term greater than five years from original incurrence or issuance.

"*Long-Term Indebtedness*" means Indebtedness having an original maturity greater than one year or renewable at the option of the Borrower for a period greater than one year from the date of original incurrence or issuance thereof unless, by the terms of such Indebtedness, no Indebtedness is permitted to be outstanding thereunder for a period of at least twenty (20) consecutive days during each calendar year.

"*Maximum Annual Debt Service*" means as of any date of calculation, the highest principal and interest payment requirements with respect to all Long-Term Indebtedness of the Borrower, as the case may be, outstanding for any succeeding Bond Year, excluding the Bond Year in which the final maturity date of the Bonds occurs.

"*Net Income Available for Debt Service*" means Gross Borrower Revenue minus its Operating Expenses; provided, that no determination thereof will take into account: (a) any gain or loss resulting from either the early extinguishment or refinancing of Indebtedness or the sale, exchange or other disposition of capital assets not made in the ordinary course of business; (b) gifts, grants, bequests, donations or contributions, and income therefrom, to the extent specifically permanently restricted by the donor or by law to a particular purpose inconsistent with their use for the payment of Operating Expenses; (c) the net proceeds of insurance (other than business interruption insurance) and condemnation awards; (d) adjustments to the value of assets or liabilities resulting from changes in generally accepted accounting principles;

(e) unrealized gains or losses that do not result in the receipt or expenditure of cash; and (f) nonrecurring items which involve the receipt, expenditure or transfer of assets.

"*Nonrecourse Indebtedness*" means all Indebtedness with respect to which the oblige is prevented by applicable law or contractual arrangement from exercising recourse, or any other right or remedy exercisable by a creditor, against all of any part of the Property or the Improvements in order to pay, satisfy or discharge all or any part of the Indebtedness.

"*Outstanding*," "*outstanding*" or "*Bonds Outstanding*" means, when used in reference to the Bonds as of any given date, all Bonds which have been duly authenticated and delivered by the Trustee under this Indenture (including Bonds which have been remarketed pursuant to this Indenture and Bonds owned by the Borrower) except:

(a) Bonds which have been cancelled by the Trustee at or prior to such date or which have been delivered to the Trustee at or prior to such date for cancellation;

(b) Bonds deemed to be paid in accordance with Article IX of this Indenture; and

(c) Bonds (including, without limitation, Bonds deemed to have been purchased pursuant to Section 2.04(h) of this Indenture) in lieu of which other Bonds have been authenticated under Section 2.10 of this Indenture.

"*Short-Term Indebtedness*" means all Indebtedness having an original maturity less than or equal to one year and not renewable at the option of Borrower for a term greater than one year from the date of original incurrence or issuance unless, by the terms of suc Ind btedness, no Indebtedness is permitted to be outstanding thereunder for a period of at least twen y (20) cutive days during each Fiscal Year.

"*Subordinate Indebtedness*" means (a) any ndebtedn ss that is or was incurred in connection with the provision to any applicable governmental en ty of on or more letters of credit, sureties or similar credit facilities; and (b) any Indebtedn s (i) the r payment of which is subordinated to the payment of the principal of and the premium, if a y and he inter n the Parity Debt; and (ii) any Encumbrance securing which is expressly subordin d to the liens of the Loan Agreement, including without limitation the lien of the Loan Agreement upon th Gross Revenues, and the Deed of Trust.

"*Trustee*" means the bank, trust company or national banking association appointed pursuant to Section 6.01 of this Indenture as trustee for the Bonds and any other corporation that may at any time be substituted in its place pursuant to this Indenture, and their successors.

FIRST AMENDMENT TO LOAN AGREEMENT

This **FIRST AMENDMENT TO LOAN AGREEMENT**, dated as of May 1, 2024 (this "First Amendment to Loan Agreement"), by and between **PUBLIC FINANCE AUTHORITY**, a body corporate and politic under the laws of the State of Wisconsin (the "Authority"), and **HIGH DESERT MONTESSORI CHARTER SCHOOL**, a Nevada nonprofit corporation (the "Borrower"), all under the circumstances summarized in the following recitals (the capitalized terms not defined above or in the recitals have the meanings set forth in the herein defined Indenture);

W I T N E S S E T H:

WHEREAS, the Authority and the Borrower have previously entered into a Loan Agreement dated as of June 1, 2021 (the "Original Loan Agreement"), relating to the Authority's $11,405,000 aggregate principal amount of Public Finance Authority Charter School Revenue Bonds (High Desert Montessori Charter School) Series 2021A and $560,000 aggregate principal amount of Public Finance Authority Charter School Revenue Bonds (High Desert Montessori Charter School) Series 2021B (Taxable) (collectively, the "Series 2021 Bonds"); and

WHEREAS, the proceeds of the Bonds were loaned to the Borrower pursuant to the Original Agreement and used to (a) finance and refinance the cost of the acquisition, construction, installation, renovation, rehabilitation, improvement, furnishing and equipping f educational facilities located at 2005 and 2025 Silverada Boulevard, Reno, Nevada 89512, (b) funding a d ervice reserve fund in connection with the Series 2021 Bonds, and (c) paying certain costs of i sua ce in connection with the issuance of the Series 2021 Bonds; and

WHEREAS, the Bonds were issue pursuan to a Tru Indenture, dated as of June 1, 2021 (the "Indenture"), between the Auth ity and W mington T ust, National Association, as trustee (the "Trustee"); and

WHEREAS, pursuant to Section 11 of the Original Loan Agreement and Section 8.04 of the Indenture, the Borrower and the Authority wish to mend the Agreement as provided herein;

NOW, THEREFORE, in consideration o he foregoing and other valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto agree as follows:

ARTICLE II

AUTHORITY

Section 2.01. Amendment to Original Loan Agreement. This First Amendment is supplemental and amendatory to the Original Loan Agreement.

Section 2.02. Authority for First Amendment. This First Amendment is entered into pursuant to the provisions of Section 11.07 of the Original Loan Agreement.

ARTICLE III

REPRESENTATIONS

Section 3.01. Re-Affirmation of the Authority's Representations under the Original Loan Agreement. Except for (i) any representations which are given as of a specific date (which remain true and correct as of such date), and (ii) representations which have become untrue or incorrect solely as a result of changes permitted by this First Amendment, all representations made by the Authority in the Original Loan Agreement are true and correct as though made on the date of execution and delivery of this First Amendment

Section 3.02. Re-Affirmation of the Borrower's Representations and Warranties under the Original Loan Agreement. Except for (i) any representations or warranties which are given as of a specific date (which remain true and correct as of such date), and (ii) representations and warranties which have become untrue or incorrect solely as a result of changes permitted by this First Amendment, all representations and warranties made by the Borrower in the Original Loan Agreement are true and correct as though made on the date of execution and delivery of this First Amendment.

ARTICLE IV

AMENDMENTS TO ORIGINAL LOAN AGREEMENT

Section 4.01. Amendment to Original Loan Ag ment in Part. The Original Loan Agreement is hereby amended in part to read as set forth in th foll wing Sections. Unless otherwise required by the context, all terms used herein which a fined in t Original Loan Agreement, shall have the meanings assigned to them therein.

Amendment to Section Article he Original Loan Agreement. The following Section 8.04 is hereby amended in its entire t read as set forth below:

> **Section 8.04**. **Debt Serv e Coverage Ratio Covenant**. Borrower covenants and agrees to calculate for each Fiscal Year its Debt Service Coverage Ratio based on its audited financial statements for such Fiscal Year, and to provide a copy of such calculation for such period to the Borrower and the Trustee annually commencing with the Fiscal Year ending June 30, 2024. Borrower also covenants to maintain its Net Income Available for Debt Service so that its Debt Service Coverage Ratio at the end of each Fiscal Year is not less than 1.20 to 1.00; provided that, except as provided below, Borrower's failure to achieve the required Debt Service Coverage Ratio will not constitute an Event of Default under this Loan Agreement if Borrower promptly engages an Independent Consultant to prepare a report, to be delivered to the Trustee within 45 days of engagement, with recommendations for meeting the required Debt Service Coverage Ratio or, if in the opinion of the Independent Consultant the attainment of such level is impracticable, to the highest level attainable in such Fiscal Year. The Independent Consultant selected and appointed by Borrower may be rejected upon the written request of the holders of not less than a majority in aggregate principal amount of the Bonds then Outstanding; if so rejected, Borrower covenants to use its best efforts to appoint a new Independent Consultant within 45 days thereof. Any Independent Consultant will be required to submit its recommendations to Borrower and Trustee within 90 days after being so retained. If Borrower fails to implement the recommendations of the Independent Consultant, to the extent permitted by law, and such failure continues for a period of 60 days

after written notice, specifying such failure and requesting that it be remedied, has been given to the Borrower by the Authority or the Trustee, such failure shall constitute an Event of Default under this Loan Agreement. Borrower will not be obligated to retain such an Independent Consultant more often than once during any 24-month period. Notwithstanding the foregoing, Borrower's failure to achieve a Debt Service Coverage Ratio of 1.10 to 1.00 will constitute an Event of Default under this Loan Agreement.

Amendment to Section Article VIII of the Original Loan Agreement. The following Section 8.21 is hereby added to the Original Loan Agreement as set forth below:

Section 8.21. **Annual Fall Conference Call**. The Borrower shall schedule a conference call by October 31 of each year, beginning by October 31, 2024, for Beneficial Owners to be held during normal business hours (for both prevailing Eastern Time and prevailing Pacific Time), and shall provide the Dissemination Agent and the Trustee with a notice of date and time for such call and contact telephone information. This covenant shall remain in effect until the Borrower has satisfied the Debt Service Coverage Ratio in Section 8.04 of this Loan Agreement (without the retention of an Independent Consultant) for two consecutive Fiscal Years.

ARTICLE V

MISCELLANEOUS

Section 5.01. Execution in Counterpar s. Thi st Amendment to Loan Agreement may be executed in several counterparts, each of which s all be regarded as an original and all of which shall constitute but one and the same First A dment to an Agreement.

Section 5.02. Effective Date. T is First Amendment to Loan Agreement shall take effect following its execution and deliv y by th and the Borrower, its acknowledgement by the Trustee and the delivery of an opinion of Bo d Counsel with respect thereto as required pursuant to the terms of the Financing Agreement..

Section 5.03. Severability. In the event any provision of this First Amendment to Loan Agreement shall be held invalid or unenforceable by any court of competent jurisdiction, such holding shall not invalidate or render unenforceable any other provision hereof.

Section 5.04. Original Loan Agreement in Full Force and Effect. All other terms and conditions of the Original Loan Agreement not specifically amended by this First Amendment (including, without limitation, the Borrower's obligations to the Authority in respect of the indemnification provided in Section 6.02 of the Original Loan Agreement) shall remain in full force and effect and are hereby ratified and confirmed by the Borrower and the Authority.

Section 5.05. Agreement to Pay Costs. The Borrower hereby covenants and agrees to pay, or cause to be paid, upon demand, all costs associated with the preparation, review and delivery of this First Amendment, including the fees and expenses of the Authority, the Authority's counsel and Bond Counsel.

Section 5.06. Further Assurances. The parties hereto hereby agree that they will, from time to time, execute, acknowledge and deliver, or cause to be executed, acknowledged and delivered, such further acts, instruments, conveyances, transfers and assurances, as any of them reasonably deems necessary or

advisable for the implementation, correction, confirmation or perfection of this First Amendment and any rights of such party as contemplated hereunder.

Section 5.07. Governing Law. This First Amendment and any claim or controversy arising from or relating to this First Amendment shall be subject to Sections 11.12 of the Original Loan Agreement, which provisions are deemed incorporated by reference herein.

Section 5.08. Validity of Amendment. The Borrower hereby represents and warrants that this First Amendment is permitted by the terms of the Original Loan Agreement and is otherwise in proper form, and that all actions necessary for the effectiveness of this First Amendment, have been duly taken. In entering into this First Amendment, the Authority is relying, without independent investigation or inquiry, upon the forgoing representations of the Borrower to such effect.

RA

HIGH DESERT MONTESSORI SCHOOL

Financial Statements and
Required Supplementary Information

June 30, 2020

RA

SILVA, SCEIRINE
& ASSOCIATES, LLC
CERTIFIED PUBLIC ACCOUNTANTS

HIGH DESERT MONTESSORI SCHOOL

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RA

SILVA, SCEIRINE
& ASSOCIATES, LLC
CERTIFIED PUBLIC ACCOUNTANTS

David E. Silva, CPA
David T. Sceirine, CPA
Melinda R. Torvinen, CPA

INDEPENDENT AUDITORS' REPORT

To the Members of the Board
High Desert Montessori School
Reno, Nevada

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

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major funds of High Desert Montessori School as of June 30, 2020, and the respective changes in its financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Prior Year Partial Comparative Information

We have previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of the School as of and for the year ended June 30, 2019 and have issued our report thereon dated November 12, 2019, which expressed an unmodified opinion on the respective financial statements of the governmental activities and the major funds. The summarized comparative information presented in the required supplemental information as of and for the year ended June 30, 2019, is consistent with the audited financial statements from which it has been derived.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 21, 2020, on our consideration of the School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control over financial reporting and compliance.

Allen Sciarrino & Assoc, LLC

Reno, Nevada
October 21, 2020

HIGH DESERT MONTESSORI SCHOOL
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2020

As the administration of the High Desert Montessori School (the School), we offer readers of the School's financial statements this narrative overview and analysis of its financial activities for the fiscal year ended June 30, 2020. We encourage readers to read the information presented here in conjunction with additional information that we have furnished in the School's financial statements, which follow this narrative.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the School's financial statements. The School's basic financial statements consist of three components: 1) Government-wide financial statements, 2) Fund financial statements, and 3) Notes to the financial statements. The basic financial statements present two different views of the School through the use of government-wide statements and fund financial statements. In addition to the basic financial statements, this report contains other required supplemental information that will enhance the reader's understanding of the financial condition of the School.

Financial Highlights

- The School's net position as of June 30, 2020 was $195,248, which represents an increase of $95,590 over the prior year net position of $99,658.

- The General Fund had a fund balance of $895,340 as of June 30, 2020, which represents an increase of $514,569 or nearly 135% over the prior year.

Basic Financial Statements

Government-Wide Financial Statements

The first two statements in the basic financial statements are the **Government-wide Financial Statements**. The government-wide financial statements are designed to provide the reader with a broad overview of the School's finances, similar in format to the financial statements of a private-sector business. They provide both short and long-term information about the School's financial status.

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

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

The government-wide financial statements are on pages 11 and 12 of this report.

Fund Financial Statements

The next statements are **Fund Financial Statements**. These statements focus on the activities of the individual parts of the School. These statements provide more detail than the government-wide statements. The fund financial statements for the School report the General Fund, the Special Education Fund, and the School Activity Agency Fund.

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The School uses fund accounting to ensure and reflect compliance (or non-compliance) with finance-related legal requirements, such as the Nevada Revised Statutes (NRS) and the School's regulations.

Governmental Funds – Governmental funds are used to account for those functions reported as governmental activities in the government-wide financial statements. These funds focus on how assets can readily be converted into cash flow in and out, and the balances left at year-end available for spending in future periods. Governmental funds are reported using an accounting method called *modified accrual accounting* that provides a short-term spending focus. As a result, the governmental fund financial statements give the reader a detailed short-term view that helps you determine if there are more or less financial resources available to finance the School's programs. The relationships between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds are described in reconciliations that are a part of the fund financial statements. These can be found on pages 14 and 17.

The focus of the governmental fund statements is on major funds. The School has two individual governmental funds, both of which are considered major funds:

- General Fund
- Special Education Fund

These funds are disclosed separately in the Governmental Funds Balance Sheet (page 13) and the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances (page 15).

Notes to the Financial Statements

The next section of the basic financial statements is the notes. The notes to the financial statements explain in detail some of the data contained in the government-wide and fund financial statements and can be found on pages 19 through 36.

Required Supplementary Information

The School's required supplementary information includes a comparison of its budgeted revenues and expenditures to the actual results achieved for the current fiscal year. The *Budgetary Comparison Schedules* can be found on pages 39 through 41. In addition to these schedules, the School provides information that is required by the Governmental Accounting Standards Board, relative to its participation in the Public Employees' Retirement System in Nevada (PERS). This information can be found on pages 37 and 38.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve as one useful indicator of the School's financial condition over time. The assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by $195,248 as of June 30, 2020, compared to $99,658 as of June 30, 2019. Net position as of June 30, 2019 has been restated to correct an error in reporting of certain pension-related items in the government-wide statements as of and for the year ended June 30, 2019 as explained in Note 13 to the financial statements. All of the following summaries reflect this change. Included in the School's net position is $2,512,278, reflecting its investment in capital assets (e.g. buildings, improvements, furniture and equipment) net of related mortgages. These capital assets are used to provide educational services to its students; consequently, they are not available for future spending.

Below is a summary of the School's net position for 2020 compared to 2019:

HIGH DESERT MONTESSORI SCHOOL
NET POSITION (DEFICIT)

	2020	2019	Change
Assets			
Current assets and other	$ 1,367,059	$ 581,570	$ 785,489
Net capital assets	5,031,783	5,474,660	(442,877)
Total Assets	6,398,842	6,056,230	342,612
Deferred Outflows of Resources	621,842	740,390	(118,548)
Total Assets and Deferred Outflows	7,020,684	6,796,620	224,064
Liabilities			
Current liabilities	430,415	522,460	(92,045)
Non-current liabilities	5,700,623	5,639,209	61,414
Total Liabilities	6,131,038	6,161,669	(30,631)
Deferred Inflows of Resources	694,398	535,293	159,105
Total Liabilities and Deferred Inflows	6,825,436	6,696,962	128,474
Net Position (Deficit)			
Net investment in capital assets	2,512,278	2,763,617	(251,339)
Unrestricted (Deficit)	(2,317,030)	(2,663,959)	346,929
Total Net Position	$ 195,248	$ 99,658	$ 95,590

A case could be made that the largest impact on the School's financial statement in 2020 had absolutely no impact on the School's financial condition; GASB 68 (as amended by GASB 82) requires the School to recognize a net pension liability of $3,181,118. As discussed below, users of this financial statement will gain a clearer understanding of the School's actual financial condition by adding deferred inflows related to pension and the net pension liabilities to the reported net position and subtracting deferred outflows related to pensions. The resulting net position would be $3,121,658, which is $2,926,410 more than the net position reported.

GASB statements are national and apply to all governmental financial reports which are prepared in accordance with generally accepted accounting principles. Under the standards required by GASB 68, the pension liability equals the School's proportionate share of the plan's collective present value of estimated future pension benefits attributable to active and inactive employees' past service, less plan assets available to pay benefits.

GASB noted that the unfunded portion of the pension benefit promise is a present obligation of the government – part of a bargained-for-benefit to the employee and should accordingly be reported by the government as a liability since they received the benefit of the exchange. However, the School is not responsible for certain key factors affecting the balance of this liability. In Nevada, the employee shares the obligation of funding pension benefits with the employer. Contribution rates are established by State statute and are determined biennially. Nevada's Public Employees' Retirement Act requires an adjustment in the statutory contribution rates on July 1 of each odd-numbered year, based on the actuarially determined rates indicated in the actuarial valuation report for the immediately preceding year. There is no legal means to enforce the unfunded liability of the pension system against the public employer.

Most long-term liabilities have set repayment schedules. There is no repayment schedule for the pension liabilities. Changes in pension contribution rates, and return on investments affect the balance of the pension liability, but are outside the control of the local government. In the event that contributions, investment returns, and other changes are insufficient to keep up with the required pension payments, State statute does not assign or identify the responsible party for the unfunded portion. In accordance with GASB 68, the School's statements are prepared on an accrual basis of accounting including an annual pension expense for its proportionate share of the plan's change in net pension liability not accounted for as deferred inflows or outflows.

The changes in the School's net position for the years ended June 30, 2020 and 2019 are presented below:

HIGH DESERT MONTESSORI SCHOOL
CHANGES IN NET POSITION

	2020	2019	Change
Revenues:			
Program revenue:			
Operating grants	$ 316,018	$ 222,275	$ 93,743
Charges for services	438,151	535,499	(97,348)
General revenue:			
State funding	2,658,658	2,615,985	42,673
Contributions/donations	5,088	5,584	(496)
Net rental income	21,081	29,217	(8,136)
Total Revenues	3,438,996	3,408,560	30,436
Expenses:			
Instruction	1,974,001	1,931,938	42,063
Support services	1,191,234	1,095,769	95,465
Depreciation	178,171	197,883	(19,712)
Total Expenses	3,343,406	3,225,590	117,816
Change in Net Position	$ 95,590	$ 182,970	$ (87,380)

BUDGETARY HIGHLIGHTS

There were numerous challenges affecting the operation and overall financial position for the 2019-20 school year including required response to the Covid-19 pandemic, and the start of the large Silverada remodel project. The School's actual results compared to its June 30, 2020 budget are presented in the accompanying "Budgetary Comparison Schedules", which can be found on pages 39 through 41. Over-expenditures of $443,038 in the General Fund have been disclosed in Note 2 to the financial statements. Additional operating expenses were incurred in response to

the pandemic, and unbudgeted capital expenditures were incurred starting the large Silverada remodel project. These capital expenditures were offset to some degree by proceeds from the sale of the vacant Orovada lot. Additional resources were received this year in the form of a PPP loan. That loan is currently presented as a non-current liability, however the School believes that its use of the loan proceeds will meet the conditions for forgiveness.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

As of June 30, 2020 High Desert Montessori School had total capital assets, net of accumulated depreciation of $5,031,783, which includes land, buildings and related improvements, equipment and furniture. Depreciation expense for the year was $178,171. Additional detail can be found on page 27 of these statements.

Debt Administration

The School's long-term debt is comprised of two mortgage loans, secured by real property; the PPP loan (discussed above); and estimates of the future obligation of employee pensions (as discussed earlier in this document). Additional detail on long-term debt and pension obligations can be found beginning on pages 28 and 30, respectively, of these statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The School's major source of revenue is per-pupil funding from the State of Nevada. High Desert Montessori School estimates enrollment based upon applications received and a projected late sign up before the start of the school year. The total amount is now based upon Average Daily Enrollment (ADE), a figure that is calculated and submitted to the state on a quarterly basis. In addition, the state has rolled out a new program based upon SB 178 that adds an additional $1,200 per pupil for students who are underserved including students who qualify for free and reduced lunch (FRL), are identified as English Language Learners (ELL), or are credit deficient or assessment deficient. Eligible students must not already be receiving support through special education to qualify.

For budgeted expenditures, the School typically assumes an increase of 5% to 10% over the prior year for non-contract items. The majority of the School's expense is teachers' salaries. It is a goal that the School's teachers earn salaries in accordance with the Washoe County School District (WCSD) salary schedule.

REQUESTS FOR INFORMATION

This report is designed to provide an overview of the High Desert Montessori School's finances for those with an interest in this area. Questions concerning any of the information found in this report or requests for additional information should be directed to Tammie Stockton, Executive Director, 2590 Orovada St., Reno, NV 89512, 775/624-2800.

RA

HIGH DESERT MONTESSORI SCHOOL

STATEMENT OF NET POSITION (DEFICIT)
JUNE 30, 2020

	Governmental Activities
ASSETS	
Cash	$ 1,163,321
Receivables	104,206
Prepaid expenses	99,532
Capital assets, net	5,031,783
Total Assets	6,398,842
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to pensions	621,842
Total Assets and Deferred Outflows	7,020,684
LIABILITIES	
Accounts payable	257,554
Salaries and benefits payable	172,861
Non-current liabilities:	
Notes and mortgages payable due within one year	481,581
Notes and mortgages payable due in more than one year	2,037,924
Net pension liability	3,181,118
Total Liabilities	6,131,038
DEFERRED INFLOWS OF RESOURCES	
Cell tower rights and other advance payments	327,264
Deferred inflows related to pensions	367,134
Total Liabilities and Deferred Inflows	6,825,436
NET POSITION (DEFICIT)	
Investment in capital assets, net of related debt	2,512,278
Unrestricted	(2,317,030)
Total Net Position	$ 195,248

RA

See accompanying notes.

HIGH DESERT MONTESSORI SCHOOL

STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2020

GOVERNMENTAL ACTIVITIES FUNCTIONS / PROGRAMS	EXPENSES	PROGRAM REVENUES: CHARGES FOR SERVICES	PROGRAM REVENUES: OPERATING GRANTS	NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION
Regular programs instruction	$ 1,387,977	$ -	$ 101,378	$ (1,286,599)
Special programs instruction	215,746	-	214,640	(1,106)
Other programs instruction	370,278	435,930	-	65,652
Total Instruction	1,974,001	435,930	316,018	(1,222,053)
General administration	556,316	-	-	(556,316)
Facilities	432,184	-	-	(432,184)
Student Support	202,734	2,221	-	(200,513)
Depreciation	178,171	-	-	(178,171)
Total Support	1,369,405	2,221	-	(1,367,184)
Total Governmental Activities	$ 3,343,406	$ 438,151	$ 316,018	(2,589,237)
General Revenues				
State funding				2,658,658
Donations				5,088
Rental income, net of expenditures				21,081
Total General Revenues				2,684,827
Change in Net Position				95,590
NET POSITION, July 1, 2019, ORIGINAL				228,365
Prior Period Adjustment				(128,707)
NET POSITION, July 1, 2019, AS RESTATED				99,658
NET POSITION, June 30, 2020				$ 195,248

RA

See accompanying notes.

HIGH DESERT MONTESSORI SCHOOL

BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2020

	GENERAL FUND	SPECIAL EDUCATION FUND	TOTAL
ASSETS			
Cash	$ 1,163,321	$ -	$ 1,163,321
Receivables	49,601	54,605	104,206
Due from other fund	54,605	-	54,605
Prepaid expenses	99,532	-	99,532
Total Assets	$ 1,367,059	$ 54,605	$ 1,421,664
LIABILITIES			
Accounts payable	$ 257,554	$ -	$ 257,554
Accrued payroll and benefits	172,861	-	172,861
Due to other fund	-	54,605	54,605
Total Liabilities	430,415	54,605	485,020
DEFERRED INFLOWS OF RESOURCES			
Unearned revenue	41,304	-	41,304
FUND BALANCES			
Nonspendable	99,532	-	99,532
Unassigned	795,808	-	795,808
Total Fund Balance	895,340	-	895,340
Total Liabilities, Deferred Inflows, and Fund Balances	$ 1,367,059	$ 54,605	$ 1,421,664

RA

See accompanying notes.

HIGH DESERT MONTESSORI SCHOOL

RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION JUNE 30, 2020

Fund Balance - Governmental Funds		$ 895,340
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds:		
Governmental capital assets	6,567,325	
Less accumulated depreciation	(1,535,542)	5,031,783
Deferred outflows related to pension, including payments made subsequent to the measurement date are not reported in governmental funds.		621,842
Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds:		
Long term debt	(2,519,505)	
Net pension liability	(3,181,118)	(5,700,623)
Deferred inflows related to pension investment returns and changes in advance payments:		
Advance payments for cellular tower rights	(285,960)	
Pension requirement	(367,134)	(653,094)
Net Position - Governmental Activities		$ 195,248

See accompanying notes.

HIGH DESERT MONTESSORI SCHOOL

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2020

	GENERAL FUND	SPECIAL EDUCATION FUND	TOTAL
REVENUES			
State sources	$ 2,760,035	$ 165,344	$ 2,925,379
Federal sources	-	49,296	49,296
Local sources:			
Charges for services	435,930	-	435,930
Rental income, net of expenditures	18,071	-	18,071
Donations and fundraising	5,088	-	5,088
Other	2,221	-	2,221
Total Revenues	3,221,345	214,640	3,435,985
EXPENDITURES			
Current			
Instruction			
Regular instruction	1,217,326	-	1,217,326
Special instruction	-	215,746	215,746
Other instruction	370,278	-	370,278
Total Instruction	1,587,604	215,746	1,803,350
Support Services			
Administration	556,316	-	556,316
Facilities	248,492	-	248,492
Student support	202,734	-	202,734
Total Support Services	1,007,542	-	1,007,542
Capital Outlay	348,006	-	348,006
Debt Service			
Principal	331,406	-	331,406
Interest	141,009	-	141,009
Total Debt Service	472,415	-	472,415
Total Expenditures	3,415,567	215,746	3,631,313

RA

See accompanying notes.

HIGH DESERT MONTESSORI SCHOOL

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2020

	GENERAL FUND	SPECIAL EDUCATION FUND	TOTAL
Excess (deficiency) of revenue over (under) expenditures	$ (194,222)	$ (1,106)	$ (195,328)
OTHER FINANCING SOURCES (USES)			
Sale of capital assets	260,243	-	260,243
Proceeds from Payroll Protection Plan loan	449,654	-	449,654
Transfers in (out)	(1,106)	1,106	-
Net Change in Fund Balance	514,569	-	514,569
FUND BALANCE, July 1, 2019	380,771	-	380,771
FUND BALANCE, June 30, 2020	$ 895,340	$ -	$ 895,340

RA

See accompanying notes.

HIGH DESERT MONTESSORI SCHOOL

RECONCILIATION OF GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES YEAR ENDED JUNE 30, 2020

Net Change in Fund Balances - Governmental Funds		$ 514,569
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of capital assets is depreciated over their estimated useful lives.		
Capital outlay	348,006	
Net basis of disposed assets	(612,711)	
Less current year depreciation expense	(178,171)	(442,876)
Revenue reported in the governmental funds in a prior year is reported as revenue in the Statement of Activities in the current year		3,010
Proceeds from loans are reported in the governmental funds as other financing sources but are reported as an increase in long-term liabilities in the Statement of Activities		
Proceeds from loan		(449,654)
Repayment of long-term debt is reported in the governmental funds as expenditures but is reported as a reduction in long-term liabilities in the Statement of Activities.		
Repayment of debt		641,192
Pension expense - difference between actuarial determined liability and actual contributions made		(170,651)
Change in Net Position - Governmental Activities		$ 95,590

See accompanying notes.

HIGH DESERT MONTESSORI SCHOOL

STATEMENT OF CHANGES IN STUDENT ACTIVITY AGENCY FUND
YEAR ENDED JUNE 30, 2020

	BALANCE JULY 1, 2019	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, 2020
REVENUES				
Cash	$ 32,960	$ 73,394	$ 64,971	$ 41,383
LIABILITIES				
Deposits	$ 40,162	$ 73,394	$ 61,243	$ 41,339
Accounts Payable	3,772	-	3,728	44
Total Liabilities	$ 32,960	$ 73,394	$ 64,971	$ 41,383

RA

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying financial statements of High Desert Montessori School, Reno, Nevada (the School) have been prepared in accordance with United States generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the authoritative standard-setting body for establishing governmental accounting and financial reporting. A summary of the School's significant accounting policies consistently applied in the preparation of the accompanying financial statements is as follows:

Reporting Entity

The School is a Nevada nonprofit organization, originally incorporated in January 2014. It is organized to operate as a public charter school sponsored by Washoe County, under Nevada Revised Statutes (NRS) 386.500 to 386.610 and currently operates an elementary and middle school in Reno, Nevada. The governing Board of Directors (Board), consisting of three to seven members, is considered to be an independent body, as authorized by the Board of Trustees of the Washoe County School District. The Board of Directors has decision making authority, the authority to designate management, the ability to significantly influence operations and is primarily accountable for fiscal matters. Therefore, the School is not included in any other governmental reporting entity as defined in GASB pronouncements.

Basic Financial Statements - Government-Wide Statements

The basic financial statements include both government-wide (based on the School as a whole) and fund financial statements. The government-wide financial statements (the Statement of Net Position and the Statement of Activities) report information on all of the non-fiduciary activities of the School.

In the government-wide Statement of Net Position, the governmental activities column is presented on a consolidated basis and is reflected on a full accrual, economic resource basis that recognizes all long-term assets and receivables, as well as long-term debt and obligations. The School's net position is reported in two parts: invested in capital assets and unrestricted net position. At the present time, no part of the School's net position is restricted.

The government-wide Statement of Activities reports both the gross and net cost of each of the School's functions. The functions are also supported by general revenues (distributive school funds and interest income not legally restricted for specific programs, etc.). The Statement of Activities

reduces gross expenses (including depreciation) by related program revenues and operating grants. Program revenues include operating grants, contributions and investment earnings legally restricted to support a specific program. Program revenue must be directly associated with the function. Operating grants include operating-specific and discretionary grants. The net costs (by function) are normally covered by general revenue.

Basic Financial Statements – Fund Financial Statements

The financial transactions of the School are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. The School's resources are allocated to and accounted for in the individual funds based upon the purposes for which they are intended and the means by which spending activities are controlled.

The emphasis of the fund financial statements is on the major funds in the governmental type activity category. GASB Statement No. 34 sets forth minimum criteria (percentage of assets, liabilities, revenues or expenditures/expenses of either fund category) for the determination of major funds. The School's management may electively add funds as major funds, when it is determined the funds have specific community or management focus. Major individual governmental funds are reported as separate columns in the fund financial statements.

The School reports the following major **Governmental Funds**:

General Fund

The General Fund is the School's primary operating fund and accounts for all revenues and expenditures of the School not required by law or contractual agreement to be reported in another fund.

Special Education Fund

The Special Education Fund is a special revenue fund. The revenues are legally restricted to expenditures for special education purposes.

Measurement Focus

Government-Wide Financial Statements

The government-wide statements are prepared using the economic resources measurement focus. All assets and liabilities associated with the operation of the School are included on the Statement of Net Position. The Statement of Activities presents increases (revenues) and decreases (expenses) in total net position.

Fund Financial Statements

All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the Balance Sheet. The Statement of Revenues, Expenditures, and Changes in Fund Balances reports on the sources (revenues and other financing sources) and uses (expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include reconciliations with brief explanations to better identify the relationship between the government-wide financial statements and the governmental funds financial statements.

Basis of Accounting

The basis of accounting determines when transactions are recorded in the financial records and reported in the financial statements. The government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Differences between the accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred inflows/outflows, and in the presentation of expenses versus expenditures.

Revenues

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and available. Available means that the resources will be collected within the current fiscal year or are expected

to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the School, available means expected to be received within sixty days of the fiscal year-end.

Non-exchange transactions, in which the School receives value without directly giving equal value in return, include grants, entitlements and donations for which the revenue is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted; matching requirements, in which the School must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the School on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized. Under the modified accrual basis, the following revenue sources are deemed both measurable and available at fiscal year-end: investment earnings, grants and entitlements.

Deferred Inflows/Outflows of Resources

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred *outflows* of resources. This separate financial statement element represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expenditure) until then. The School's deferred outflows are related to its pension contributions, as discussed in Note 10. In addition to liabilities, the Statement of Net Position reports a separate section for deferred *inflows* of resources. This separate financial statement element represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until then. The Statement of Net Position reports deferred inflows related to its pension expense, as also discussed in Note 10. Additionally, advance payments received relating to the right to collect revenue on cell tower leases are reflected as deferred inflow of resources.

Expenses/Expenditures

On the accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds.

Budgets and Budgetary Accounting

The School adheres to policies set forth by the Nevada Department of Education (Department) to adopt a tentative budget by April 15 and a final budget not later than June 8 for the subsequent school year. The School is not required nor prohibited by the Department to amend its budget during the year. The budget was amended for the current fiscal year. The original and final budgets are compared to the actual revenues and expenditures and are presented in the accompanying supplementary information.

Cash

Cash includes demand deposits held in a commercial bank.

Interfund Receivables and Payables

Activities between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "Due to or Due from other funds" in the fund financial statements. These amounts are eliminated in the Statement of Net Position.

Capital Assets

Capital assets, which are comprised of land, buildings and improvements, furniture, equipment, and vehicles, are reported in the government-wide financial statements. The School defines capital assets as having an initial, individual cost of more than $5,000 and an estimated useful life in excess of one year. If purchased or constructed, capital assets are recorded at historical cost or estimated historical cost. Donated capital assets are valued at their estimated acquisition value as of the date of donation. The costs of normal maintenance and repairs that do not add to the value of an asset or materially extend an asset's life are not capitalized.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

Computer and equipment	3-10 years
Furniture and fixtures	10-20 years
Buildings and improvements	10-39 years

Accrued Liabilities

Accrued liabilities consist principally of teacher, administrator, and other School employee salaries and benefits for the school program year ended June 30, 2020, but which were not yet paid as of that date.

Income Taxes

The School is exempt from federal income taxes under Internal Revenue Code Section 501(c)(3) as a non-profit organization. Management annually reviews its tax positions, which are summarized as follows:

- The School has not engaged in activities that would jeopardize its tax-exempt status;
- The School has not engaged in any activities that would result in unrelated business income tax;
- The School has determined that there are no material uncertain tax positions that require recognition in the financial statements.

No provision for income taxes has been made in the accompanying financial statements and the School does not expect any material change in uncertain tax positions within the next twelve months.

Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses/expenditures and disclosure of contingent assets and liabilities. Accordingly, actual results could differ from these estimates.

Comparative Data

Comparative total data for the prior year has been provided on the budgetary comparison schedules to facilitate financial analysis. It is not considered full disclosure of transactions for fiscal year 2019. Such information can only be obtained by referring to the audited financial statements for that year.

NOTE 2 – COMPLIANCE WITH NEVADA REVISED STATUTES

The School conformed to all significant statutory constraints on its financial administration during the year, with the exception of NRS 354.626 as expenditures exceeded appropriations in the following line items:

General Fund	
• Facilities	$ 7,258
• Capital outlay	348,006
Special Education Fund	
• Special instruction	806
	$ 356,070

Although expenditures exceed appropriations in these areas, the School received unbudgeted proceeds from sale of capital assets and a PPP loan totaling $709,897.

NOTE 3 – CASH

The School's cash balances as of June 30, 2020 consists of two checking accounts in a commercial bank, and one checking and one savings account in a credit union. Government-wide balance is $1,163,321 and Fiduciary fund balance is $41,383 for a combined balance of $1,204,704. The accounts are insured by the Federal Deposit Insurance Corporation (FDIC) up to an aggregate of $250,000 per institution. Amounts in excess of $250,000 per institution are fully collateralized through the State of Nevada Pooled Collateral Program.

NOTE 4 – ACCOUNTS RECEIVABLE

Accounts receivable consist of amounts due for services provided by the School for the Kindergarten Enhancement Program, Before and After Care, and Pre-K Programs. In addition, accounts receivable includes amounts due from the Department of Education for education funding for this fiscal year.

NOTE 5 – NET POSITION AND FUND BALANCE CLASSIFICATIONS

Government-Wide Financial Statements

The government-wide Statement of Net Position represents the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources. Net position is typically categorized as invested in capital assets, restricted and unrestricted.

Net position is reported as restricted when there are statutory limitation on their use either through enabling legislation adopted by the School or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. As of June 30, 2020, no part of the School's net position is reported as restricted.

Unrestricted net position represents the School's available financial resources.

Fund Financial Statements

Generally accepted accounting principles for governments require fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds.

The School may report the following classifications:

Non-spendable – amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

Restricted – amounts that can be spent only for specific purposes because of constitutional provisions, charter requirements or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

Committed – amounts that can be used only for specific purposes determined by a formal action of the Board. The Board is the highest level of decision making authority for the School. Commitments may be established, modified, or rescinded only through ordinances or resolutions approved by the Board.

Assigned – amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes.

Unassigned – the residual classification for the General Fund.

When both restricted and unrestricted resources are available for use, it is the Board's policy to use externally restricted resources first, then unrestricted resources – committed, assigned, and unassigned, in that order – as needed, unless the Board has provided for otherwise in its commitment or assignment actions.

NOTE 6 – CAPITAL ASSETS

A summary of changes in capital assets for the year ended June 30, 2020 is shown below:

	Balance July 1, 2019	Increases (Decreases)	Balance June 30, 2020
Nondepreciable capital assets			
Land	$ 1,908,364	$ (610,925)	$ 1,297,439
Depreciable capital assets			
Buildings and improvements	4,644,689	(2,552)	4,642,137
Computer Equipment	187,951	19,493	207,444
Furniture and fixtures	91,793	2,395	94,188
Total cost	4,924,433	19,336	4,943,769
Less: accumulated depreciation	1,358,137	177,405	1,535,542
Depreciable assets, net	3,566,296	(158,069)	3,408,227
Construction in progress	-	326,117	326,117
Governmental Activities			
Capital assets net	$ 5,474,660	$ (442,877)	$ 5,031,783

Depreciation expense of $178,171 for the year ended June 30, 2020 has not been allocated to the School's functions/programs.

As of June 30, 2020 the School had the following construction project to be completed:

	Project Amount	Completed Through June 30, 2020	Remaining Commitment
Remodel 2025 Silverada Blvd.	$ 1,002,902	$ 216,915	$ 785,987

NOTE 7 – NON-CURRENT LIABILITIES

During the year ended June 30, 2015, the School assumed several mortgage loans in connection with the donation of land, building and improvements that were previously being leased. The land, building and equipment were valued at $4,141,953 with debt assumed of $3,571,448 at the date of transfer. A summary of the remaining notes are as follows:

- Mortgage loan, assigned as part of transfer of asset; $1,485,773 face value at date of transfer; monthly payments of $20,000 including interest at 1.11%; to be paid in full on October 31, 2021; secured by certain real property.
- Mortgage loan, refinanced; $2,014,866 face value; monthly payments of $15,160 including interest at 6.5%; unpaid balance due in full July 1, 2030; secured by certain real property.

On May 5, 2020, the School received loan proceeds in the amount of $449,654 pursuant to the Paycheck Protection Program (PPP) established as part of the Coronavirus Aid, Relief and Economic Security Act (CARES Act). The loan and accrued interest are forgivable after eight weeks as long as the borrower uses the loan proceeds for eligible purposes including payroll, benefits, mortgage interest, rent and utilities, and maintains its payroll levels. The unforgiven portion of the PPP loan is payable over two years at an interest rate of 1% with a deferral of payments for the first six months. The School believes that its use of the loan proceeds will meet the conditions for forgiveness of the loan.

The annual debt service requirements for the outstanding loans as of June 30, 2020 are as follows:

Fiscal Year	Principal	Interest	Total Requirements
2021	$ 481,581	$ 119,344	$ 600,925
2022	449,197	107,859	557,056
2023	79,382	102,532	181,915
2024	84,508	97,407	181,915
2025	90,516	91,399	181,915
2026-2030	1,334,322	360,443	1,694,765
	$ 2,519,505	$ 878,985	$ 3,398,490

Total interest paid on long-term debt for the year ended June 30, 2020 was $141,009.

The following shows the changes in the School's non-current liabilities for the year ended June 30, 2020:

	Balance July 1, 2019	Additions of New Debt	Retirements, Repayments and Reductions	Balance June 30, 2020	Due Within One Year
Mortgages payable	$ 2,711,003	$ -	$ (641,152)	$ 2,069,851	$ 307,068
PPP loan	-	449,654	-	449,654	174,513
Total loans payable	2,711,003	449,654	(641,152)	2,519,505	481,581
Net pension liability	3,261,652	-	-	3,261,652	-
Total non-current liabilities	$ 5,972,655	$ 449,654	$ (641,152)	$ 5,781,157	$ 481,581

NOTE 8 – LEASES

The School leases multiple copiers which are not capitalized. The leases mature between September 2020 and September 2023 and consist of monthly payments of $283 to $308 per month. Total equipment lease expense under these leases was $10,494 for the year ended June 30, 2020.

The following is a schedule of minimum rental payments as of June 30, 2020:

Year ending June 30,	Amount
2021	$ 10,494
2022	9,903
2023	567

During the year ended June 30, 2016 the School sold cell tower lease rights for $298,000. The School recognized the payment as other financing sources in the year ended June 30, 2016 for government-funds financial statements, and will recognize income of $3,010 annually through June 30, 2115, the term of the lease. For the year ended June 30, 2020, the income was included in rental revenue for the government-wide financial statements.

NOTE 9 – DEFERRED INFLOWS OF RESOURCES OTHER THAN PENSIONS

At June 30, 2020, deferred inflows of resources other than pensions consisted of:

Deferred revenue – sale of cell tower lease rights	$ 285,960
Deferred grants and donations	41,304
	$ 327,264

NOTE 10 – NEVADA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

Plan Description

The School contributes to the State of Nevada Public Employees Retirement System (PERS) a statewide, cost-sharing, multiple-employer defined benefit plan administered by the State of Nevada that covers substantially all employees of the School. PERS provides retirement, disability, and death benefits, including annual cost of living adjustments, to plan members and their beneficiaries. Chapter 286 of the Nevada Revised Statutes establishes the benefit provisions

provided to the participants of PERS. These benefit provisions may only be amended through legislation. PERS issues a publicly available financial report that includes financial statements and required supplementary information. That report is available on the web at http://www.nvpers.org or by writing to the State of Nevada Public Employees Retirement System, 693 West Nye Lane, Carson City, NV 89703-1599 or by calling (775) 687-4200.

Benefits Provided

Benefits provisions of the defined benefit pension plan are established by Nevada Revised Statutes (NRS or statute), which may be amended. Benefits are determined by the number of years of accredited service at time of retirement and the member's highest average compensation in any 36 consecutive months with special provisions for members entering the System on or after January 1, 2010, and on or after July 1, 2015. Benefit payments to which participants or their beneficiaries may be entitled under the plan include pension benefits, disability benefits, and survivor benefits.

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

Post-retirement increases are provided by authority of NRS 286.575-.579.

Vesting

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

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

Contributions

Contribution provisions are specified by state statute and may be amended only by action of the State legislature. Contribution rates are based on annual actuarial valuations and are expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance a portion of the unfunded accrued liability. New hires, in agencies which did not elect the Employer-Pay Contribution (EPC) plan prior to July 1, 1983, have the option of selecting one of two contribution plans. One plan provides for matching employee and employer contributions, while the other plan provides for employer-pay contributions only. Under the matching Employee/Employer Contribution (EE/ER) plan a member may, upon termination of service for which contribution is required, withdraw employee contributions which have been credited to their account. All membership rights and active service credit in the System are canceled upon withdrawal of contributions from the member's account. If EPC was elected, the member cannot convert to the Employee/Employer Contribution plan.

The required contribution rates for the fiscal year ended June 30, 2020 was 15.25% for the EE/ER contribution and 29.25% for the EPC contribution. The School's contributions were $211,662 for the year ended June 30, 2020.

PERS Investment Policy

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

The following was the PERS Board's adopted policy target asset allocation as of June 30, 2019:

Investment Category	Target Allocation	Long-term Expected Real Rate of Return
U.S. Stocks	42%	5.50%
Private Markets	12%	6.65%
International Stocks	18%	5.50%
U.S. Bonds	28%	0.75%
Total	100%	

Net Pension Liability

At June 30, 2020, the School reported a liability of $3,181,118 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The School's proportion of the net pension liability was based on the School's share of contributions in the PERS pension plan relative to the total contributions of all participating reporting units and members. At June 30, 2019, the School's proportion of the regular plan was .02333%, compared to its .02392% proportion measured as of June 30, 2018, a decrease of .00059%.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability of the School calculated using the discount rate of 7.5%. The following also reflects what the School's net pension liability would be if it were calculated using a discount rate that is 1.00 percentage point lower (6.50%) or 1.00 percentage point higher (8.50%) than the current discount rate of 7.50%.

	1% Decrease in Discount Rate (6.50%)	Discount Rate (7.5%)	1% Increase in Discount Rate (8.5%)
Net Pension Liability	$ 4,925,576	$ 3,181,118	$ 1,731,031

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the Comprehensive Annual Financial Report, available on the NVPERS website.

Actuarial Assumptions

The System's net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

The total pension liability was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Investment rate of return	7.5% per year.
Salary increases	4.25% to 9.15% depending on service.
Inflation rate	2.75% per year.
Productivity pay increase	0.50%
Consumer Price Index	2.75%
Other assumptions	Same as those used in the June 30, 2019 funding actuarial valuation.

Actuarial assumptions used in the June 30, 2019 valuation were based on the results of the experience review for the period July 1, 2012 through June 30, 2016.

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

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

For the year ended June 30, 2020, the School recognized pension expense of $382,312. As of June 30, 2020, the School reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$ 119,288	$ 91,755
Changes in assumptions	129,458	-
Net difference between projected and actual earnings on pension plan assets	-	158,250
Changes in proportion	161,434	117,129
The School's contributions subsequent to the measurement date	211,662	-
	$ 621,842	$ 367,134

The School's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2021. Other amounts reported as deferred outflows of resources and (deferred inflows) of resources related to pensions will be recognized in pension expense as follows:

Years Ending June 30	Amount
2021	$ 6,965
2022	6,965
2023	6,965
2024	6,965
2025	6,965
Thereafter	8,221
	$ 43,046

NOTE 11 – RISK MANAGEMENT

The School is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions and natural disasters for which the School carries commercial insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

NOTE 12 – SUBSEQUENT EVENTS

The School is currently in negotiation to procure New Market Tax Credit (NMTC) financing to fund a renovation of the 2005 Silverada Boulevard property so it can be utilitized for school operations. The school has entered into reservation agreements with four investors, and has engaged a consultant to assist with structuring and closing the NMTC transaction. The renovation is expected to cost $12,500,000.

NOTE 13 – PRIOR PERIOD ADJUSTMENT

An error was made in the reporting of certain pension-related items in the government-wide statements as of and for the year ended June 30, 2019. The deferred outflows for employer contributions made after the measurement date was overstated by $128,707 and the pension expense was understated by the same amount.

The Net Position as of July 1, 2019 has been restated to correct this error, as follows:

Net Position, July 1, 2019, as originally presented	$	228,365
Correction of pension-related items		(128,707)
Net Position, July 1, 2019, as restated	$	99,658

HIGH DESERT MONTESSORI SCHOOL

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF SCHOOL'S PROPORTIONATE SHARE OF THE NPL
(NET PENSION LIABILITY)
PUBLIC EMPLOYEES' RETIREMENT SYSTEM OF NEVADA
LAST TEN FISCAL YEARS*

Plan Year Ended	2019	2018	2017	2016	2015	2014
School's portion of the Net Pension Liability	0.02333%	0.02392%	0.02373%	0.02448%	0.02307%	0.02066%
School's proportionate share of the Net Pension Liability	$ 3,181,118	$ 3,261,652	$ 3,155,658	$ 3,293,959	$ 2,643,388	$ 2,153,357
School's covered employee payroll	$ 1,668,787	$ 1,733,678	$ 1,666,993	$ 1,612,661	$ 1,531,090	$ 1,390,851
School's proportionate share of the Net Pension Liability as a percentage of its covered employee payroll	190.62%	188.13%	189.30%	204.26%	172.65%	154.82%
Plan fiduciary net position as a percentage of the Total Pension Liability	76.50%	75.20%	74.40%	72.20%	75.10%	76.30%

*GASB Statement No. 68 requires ten years of information to be presented. However, until a full 10 year trend is available, the School presents information for those years for which the information is available.

HIGH DESERT MONTESSORI SCHOOL

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE SCHOOL'S CONTRIBUTIONS
PUBLIC EMPLOYEES' RETIREMENT SYSTEM OF NEVADA
LAST TEN FISCAL YEARS*

	Determined for the Year Ended June 30,					
	2020	2019	2018	2017	2016	2015
Statutorily required contribution	$ 211,662	$ 353,286	$ 370,051	$ 352,614	$ 349,884	$ 290,876
Contributions in relation to the statutorily required contribution	211,662	353,286	370,051	352,614	349,884	290,876
Contribution deficiency (excess)	-	-	-	-	-	-
School's covered employee payroll	$ 1,426,569	$ 1,668,787	$ 1,733,678	$ 1,666,993	$ 1,612,661	$ 1,531,090
Contributions as a percentage of covered employee payroll	14.84%	21.17%	21.34%	21.15%	21.70%	19.00%

*GASB Statement No. 68 requires ten years of information to be presented. However, until a full 10 year trend is available, the School presents information for those years for which the information is available.

HIGH DESERT MONTESSORI SCHOOL

BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
YEAR ENDED JUNE 30, 2020

(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2019)

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE TO FINAL BUDGET	2019 ACTUAL (Memo Only)
REVENUES					
State sources	$ 2,477,783	$ 2,764,266	$ 2,760,035	$ (4,231)	$ 2,642,515
Federal source	-	-	-	-	5,238
Local sources:					
Charges for services	660,200	435,930	435,930	-	534,468
Rental income, net of expenditures	3,000	18,071	18,071	-	26,207
Donations and fundraising	4,500	5,033	5,088	55	5,584
Other	-	33,843	2,221	(31,622)	1,031
Total Revenues	3,145,483	3,257,143	3,221,345	(35,798)	3,215,043
EXPENDITURES					
Current					
Instruction					
Regular instruction	1,201,009	1,237,032	1,217,326	19,706	1,336,218
Other instruction	426,072	377,013	370,278	6,735	347,978
Total Instruction	1,627,081	1,614,045	1,587,604	26,441	1,684,196
Support Services					
Administration	510,122	678,760	556,316	122,444	559,169
Facilities	242,498	241,234	248,492	(7,258)	238,661
Student support	246,059	206,098	202,734	3,364	147,330
Total Support Services	998,679	1,126,092	1,007,542	118,550	945,160
Capital Outlay	-	-	348,006	(348,006)	6,088
Debt Service					
Principal	333,487	331,406	331,406	-	328,275
Interest	141,358	141,009	141,009	-	150,609
Total Debt Service	474,845	472,415	472,415	-	478,884
Total Expenditures	3,100,605	3,212,552	3,415,567	(203,015)	3,114,328
Excess (deficiency) of revenue over (under) expenditures	44,878	44,591	(194,222)	(238,813)	100,715

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HIGH DESERT MONTESSORI SCHOOL

BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
YEAR ENDED JUNE 30, 2020

(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2019)

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE TO FINAL BUDGET	2019 ACTUAL (Memo Only)
OTHER FINANCING SOURCES (USES)					
Sale of capital assets	$ -	$ -	$ 260,243	$ 260,243	$ -
Proceeds from PPP loan	-	449,654	449,654	-	-
Transfers in (out)	(42,293)	-	(1,106)	(1,106)	634
	(42,293)	449,654	708,791	259,137	634
Net Change in Fund Balance	2,585	494,245	514,569	20,324	101,349
FUND BALANCE, July 1, 2019	311,452	380,771	380,771	-	279,422
FUND BALANCE, June 30, 2020	$ 314,037	$ 875,016	$ 895,340	$ 20,324	$ 380,771

RA

HIGH DESERT MONTESSORI SCHOOL

BUDGETARY COMPARISON SCHEDULE - SPECIAL EDUCATION FUND
YEAR ENDED JUNE 30, 2020

(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2019)

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE TO FINAL BUDGET	2019 ACTUAL (Memo Only)
REVENUES					
State sources	$ 147,305	$ 165,575	$ 165,344	$ (231)	$ 51,983
Federal sources	43,202	49,365	49,296	(69)	160,530
Total Revenues	190,507	214,940	214,640	(300)	212,513
EXPENDITURES					
Current					
Instruction					
Special Instruction	232,800	214,940	215,746	(806)	214,635
Excess (deficiency) of revenue over (under) expenditures	(42,293)	-	(1,106)	(1,106)	(2,122)
OTHER FINANCING SOURCES					
Transfers in (out)	42,293	-	1,106	1,106	2,122
Net Change in Fund Balance	-	-	-	-	-
FUND BALANCE, July 1, 2019	-	-	-	-	-
FUND BALANCE, June 30, 2020	$ -	$ -	$ -	$ -	$ -

RA

SILVA, SCEIRINE
& ASSOCIATES, LLC
CERTIFIED PUBLIC ACCOUNTANTS

David E. Silva, CPA
David T. Sceirine, CPA
Melinda R. Torvinen, CPA

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

To the Members of the Board
High Desert Montessori School
Reno, Nevada

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of High Desert Montessori School (the School) as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the School's basic financial statements and have issued our report thereon dated October 21, 2020.

Internal Control over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Reno, Nevada
October 21, 2020

RA

HIGH DESERT MONTESSORI SCHOOL

INDEPENDENT AUDITORS' COMMENTS
JUNE 30, 2020

STATUTE COMPLIANCE

Current Year

Our comments related to the School's compliance with significant statutory constraints are reported in Note 2 to the financial statements.

Progress on Prior Year

Potential violations due to expenditures exceeding appropriations were reported in the financial statements for the year ended June 30, 2019, and have also been reported for the year ended June 30, 2020.

RA

AUDIT RECOMMENDATIONS

Current Year

There are no recommendations of the magnitude which we consider necessary for inclusion in this report as of or for the year ended June 30, 2020.

Prior Year

There were no recommendations of the magnitude considered necessary for inclusion in the report as of or for the year ended June 30, 2019.

HIGH DESERT MONTESSORI SCHOOL

Financial Statements and
Required Supplementary Information

June 30, 2021

RA

SILVA, SCEIRINE
& ASSOCIATES, LLC
CERTIFIED PUBLIC ACCOUNTANTS

HIGH DESERT MONTESSORI SCHOOL

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RA

SILVA, SCEIRINE
& ASSOCIATES, LLC
CERTIFIED PUBLIC ACCOUNTANTS

David E. Silva, CPA
David T. Sceirine, CPA
Melinda R. Torvinen, CPA

INDEPENDENT AUDITORS' REPORT

To the Members of the Board
High Desert Montessori School
Reno, Nevada

We have audited the accompanying financial statements of the governmental activities and each major fund of High Desert Montessori School, Reno, Nevada (the School) as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the School's basic financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major funds of High Desert Montessori School as of June 30, 2021, and the respective changes in its financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Prior Year Partial Comparative Information

We have previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of the School as of and for the year ended June 30, 2020 and have issued our report thereon dated October 21, 2020, which expressed an unmodified opinion on the respective financial statements of the governmental activities and the major funds. The summarized comparative information presented in the required supplemental information as of and for the year ended June 30, 2020, is consistent with the audited financial statements from which it has been derived.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 29, 2021, on our consideration of the School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control over financial reporting and compliance.

Reno, Nevada
October 29, 2021

HIGH DESERT MONTESSORI SCHOOL
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2021

As the administration of the High Desert Montessori School (the School), we offer readers of the School's financial statements this narrative overview and analysis of its financial activities for the fiscal year ended June 30, 2021. We encourage readers to read the information presented here in conjunction with additional information that we have furnished in the School's financial statements, which follow this narrative.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the School's financial statements. The School's basic financial statements consist of three components: 1) Government-wide financial statements, 2) Fund financial statements, and 3) Notes to the financial statements. The basic financial statements present two different views of the School through the use of government-wide statements and fund financial statements. In addition to the basic financial statements, this report contains other required supplemental information that will enhance the reader's understanding of the financial condition of the School.

Financial Highlights

- The School's net position (d it) as of ne 30, 2021 was $(219,339), which represents a decrease of $414,587 from he prio year ne position of $195,248.

- The General Fund had a und balance of $11,026,887 as of June 30, 2021, which represents an increase of $10,131,547 o r the prior year fund balance of $895,340.

Basic Financial Statements

Government-Wide Financial Statements

The first two statements in the basic financial statements are the **Government-wide Financial Statements**. The government-wide financial statements are designed to provide the reader with a broad overview of the School's finances, similar in format to the financial statements of a private-sector business. They provide both short and long-term information about the School's financial status.

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

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

The government-wide financial statements are on pages 11 and 12 of this report.

Fund Financial Statements

The next statements are **Fund Financial Statements**. These statements focus on the activities of the individual parts of the School. These statements provide more detail than the government-wide statements. The fund financial statements for the School report the General Fund, the Special Education Fund, and the School Activity Agency Fund.

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or ob e ives. The School uses fund accounting to ensure and reflect compliance (or non-compliance) ith fin ce-related legal requirements, such as the Nevada Revised Statutes (NRS) and the School regulations.

Governmental Funds – Governm ntal fu ds are u ed to account for those functions reported as governmental activities in th governm nt wide financial statements. These funds focus on how assets can readily be converte in cash flow in and out, and the balances left at year-end available for spending in future p iods. Governmental funds are reported using an accounting method called *modified accrual account g* that provides a short-term spending focus. As a result, the governmental fund financial statements give the reader a detailed short-term view that helps you determine if there are more or less financial resources available to finance the School's programs. The relationships between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds are described in reconciliations that are a part of the fund financial statements. These can be found on pages 14 and 17.

The focus of the governmental fund statements is on major funds. The School has two individual governmental funds, both of which are considered major funds:

- General Fund
- Special Education Fund

These funds are disclosed separately in the Governmental Funds Balance Sheet (page 13) and the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances (page 15).

Notes to the Financial Statements

The next section of the basic financial statements is the notes. The notes to the financial statements explain in detail some of the data contained in the government-wide and fund financial statements and can be found on pages 19 through 32.

Required Supplementary Information

The School's required supplementary information includes a comparison of its budgeted revenues and expenditures to the actual results achieved for the current fiscal year. The *Budgetary Comparison Schedules* can be found on pages 35 through 37. In addition to these schedules, the School provides information that is required by the Governmental Accounting Standards Board, relative to its participation in the Public Employees' Retirement System in Nevada (PERS). This information can be found on pages 33 and 34.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve as o e eful indicator of the School's financial condition over time. The liabilities and deferred inflows of r urces exceeded the assets and deferred outflows of resources by $219,339 as of June 30 021, compared to a positive net position of $195,248 as of June 30, 2020. Included in the hool's net position is $2,797,268, reflecting its investment in capital assets (.g. build ngs, improvements, furniture and equipment) net of related mortgages. These cap al asset sed to provide educational services to its students; consequently, they are not availa l for future spending.

RA

Below is a summary of the School's net position for 2021 compared to 2020:

HIGH DESERT MONTESSORI SCHOOL
NET POSITION (DEFICIT)

	2021	2020	Change
Assets			
Current assets	$ 638,181	$ 1,267,527	$ (629,346)
Other assets	90,740	99,532	(8,792)
Restricted cash and equivalents	10,844,325	-	10,844,325
Net capital assets	6,623,164	5,031,783	1,591,381
Total Assets	18,196,410	6,398,842	11,797,568
Deferred Outflows of Resources	489,870	621,842	(131,972)
Total Assets and Deferred Outflows	18,686,280	7,020,684	11,665,596
Liabilities			
Current liabilities	5 6,360	430,415	115,945
Long-term liabilities, due in one ear	09,141	481,581	(372,440)
Long-term liabilities, due afte one year	17,3 0,009	5,219,042	12,170,967
Total Liabilities	045,510	6,131,038	11,914,472
Deferred Inflows of Resources	860,109	694,398	165,711
Total Liabilities and Deferred Inflows	18,905,619	6,825,436	12,080,183
Net Position (Deficit)			
Net investment in capital assets	2,797,268	2,512,278	284,990
Unrestricted (Deficit)	(3,016,607)	(2,317,030)	(699,577)
Total Net Position (Deficit)	$ (219,339)	$ 195,248	$ (414,587)

A case can conceivably continue to be made that a significant impact on the School's financial statement had no impact on the School's financial condition; GASB 68 (as amended by GASB 82) requires the School to recognize a net pension liability of $2,828,929. As discussed below, users of this financial statement will gain a clearer understanding of the School's actual financial condition by adding deferred inflows related to pension and the net pension liabilities to the

reported net position and subtracting deferred outflows related to pensions. The resulting net position would be $2,696,879, which is $2,916,218 more than the net position reported.

GASB statements are national and apply to all governmental financial reports which are prepared in accordance with generally accepted accounting principles. Under the standards required by GASB 68, the pension liability equals the School's proportionate share of the plan's collective present value of estimated future pension benefits attributable to active and inactive employees' past service, less plan assets available to pay benefits.

GASB noted that the unfunded portion of the pension benefit promise is a present obligation of the government – part of a bargained-for-benefit to the employee and should accordingly be reported by the government as a liability since they received the benefit of the exchange. However, the School is not responsible for certain key factors affecting the balance of this liability. In Nevada, the employee shares the obligation of funding pension benefits with the employer. Contribution rates are established by State statute and are determined biennially. Nevada's Public Employees' Retirement Act requires an adjustment in the statutory contribution rates on July 1 of each odd-numbered year, as d on the actuarially determined rates indicated in the actuarial valuation report for the immed ately p ceding year. There is no legal means to enforce the unfunded liability of the pension sy tem against the public employer.

Most long-term liabilities have t repayment schedules. There is no repayment schedule for the pension liabilities. Changes i pension contributi n rates, and return on investments affect the balance of the pension liability, ut re outside the control of the local government. In the event that contributions, investment ret ns, and other changes are insufficient to keep up with the required pension payments, State sta te does not assign or identify the responsible party for the unfunded portion. In accordance with GASB 68, the School's statements are prepared on an accrual basis of accounting including an annual pension expense for its proportionate share of the plan's change in net pension liability not accounted for as deferred inflows or outflows.

The changes in the School's net position for the years ended June 30, 2021 and 2020 are presented below:

HIGH DESERT MONTESSORI SCHOOL
CHANGES IN NET POSITION

	2021	2020	Change
Revenues:			
Program revenue:			
Operating grants	$ 307,690	$ 316,018	$ (8,328)
Charges for services	337,164	438,151	(100,987)
General revenue:			
State funding	2 694,907	2,658,658	36,249
Contributions/donations	3 606	5,088	29,518
PPP loan forgiveness	449 654	-	449,654
Other income	3,010	21,081	(18,071)
Total Revenues	3,8 7,031	3,438,996	388,035
Expenses:			
Instruction	1,915,995	1,974,001	(58,006)
Support services	1,699,753	1,191,234	508,519
Depreciation	416,320	178,171	238,149
Interest	209,550	-	209,550
Total Expenses	4,241,618	3,343,406	898,212
Change in Net Position	$ (414,587)	$ 95,590	$ (510,177)

BUDGETARY HIGHLIGHTS

There were numerous challenges affecting the operation and overall financial position for the 2020-21 school year including continued responses to the COVID-19 pandemic, and continuing work on the Silverada remodel projects. The School's actual results compared to its June 30, 2021 budget are presented in the accompanying "Budgetary Comparison Schedules", which can be found on pages 35 through 37. Expenditures in excess of budgeted appropriations in the General

Fund have been disclosed in Note 2 to the financial statements. Additional operating expenses were incurred in response to the pandemic, unbudgeted capital expenditures were incurred related to the Silverada remodel project, and an unplanned interest payment was required on the new financing received through the bond sale/borrowing discussed below. Additional resources were received this year in the form of the forgiveness of PPP loan.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

As of June 30, 2021 High Desert Montessori School had total capital assets, net of accumulated depreciation of $6,623,164, which includes land, buildings and related improvements, equipment and furniture. Depreciation expense and loss on disposed assets amounted to $416,320 for the year. Additional detail can be found on page 25 of these statements.

Debt Administration

The School's long-term debt is com rised of mortgage loan, secured by real property; the estimate of the future obligation of em oyee p nsions (as discussed earlier in this document), and borrowings related to th June 202 bond sa of $11,965,000, issued by the Public Finance Authority of the State of Wisc sin he proc s of which became the principal debt obligation of the School, proceeds of which were used for its Silverada construction project. Additional detail on long-term debt and pensio obligations can be found beginning on page 26 of these statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The School's major source of revenue is per-pupil funding from the State of Nevada. High Desert Montessori School estimates enrollment based upon applications received and a projected late sign up before the start of the school year. The total amount is now based upon Average Daily Enrollment (ADE), a figure that is calculated and submitted to the state on a quarterly basis.

For budgeted expenditures, the School typically assumes an increase of 5% to 10% over the prior year for non-contract items. The majority of the School's expense is teachers' salaries. It is a goal that the School's teachers earn salaries in accordance with the Washoe County School District (WCSD) salary schedule.

The School has begun Phase II of its construction project which involves the renovation of the existing three-story building located on the 2005 Silverada site. The existing 32,003 square foot

former medical office building will be converted into a charter school facility, consisting of classrooms, multi-purpose rooms, a conference room, offices, storage, restrooms, and support spaces. Phase I of the project was completed in FY21 for approximately $671,005 and Phase II is expected to be completed in the Spring of 2022 for a contract amount of $10,083,788. This amount is subject to adjustment for any approved changes in work as may be ordered by the School.

REQUESTS FOR INFORMATION

This report is designed to provide an overview of the High Desert Montessori School's finances for those with an interest in this area. Questions concerning any of the information found in this report or requests for additional information should be directed to Tammie Stockton, Executive Director, 2590 Orovada St., Reno, NV 89512, 775/624-2800.

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HIGH DESERT MONTESSORI SCHOOL

STATEMENT OF NET POSITION (DEFICIT)
JUNE 30, 2021

	Governmental Activities
ASSETS	
Cash	$ 624,663
Receivables	13,518
Prepaid expenses	90,740
Restricted cash and cash equivalents	10,844,325
Capital assets, net	6,623,164
Total Assets	18,196,410
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to pensions	489,870
Total Assets and Deferred Outflows	18,686,280
LIABILITIES	
Accounts payable	338,237
Salaries and benefits payable	208,123
Long-term liabilities:	
Due within one year	109,141
Due in more than one yea	17,390,009
Total Liabilities	18,045,510
DEFERRED INFLOWS OF RESOURCES	
Cell tower rights	282,950
Deferred inflows related to pensions	577,159
Total Liabilities and Deferred Inflows	18,905,619
NET POSITION (DEFICIT)	
Investment in capital assets, net of related debt	2,797,268
Unrestricted	(3,016,607)
Total Net Position (Deficit)	$ (219,339)

RA

See accompanying notes.

HIGH DESERT MONTESSORI SCHOOL

STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2021

GOVERNMENTAL ACTIVITIES FUNCTIONS / PROGRAMS	EXPENSES	PROGRAM REVENUES: CHARGES FOR SERVICES	PROGRAM REVENUES: OPERATING GRANTS	NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION
Regular programs instruction	$ 1,374,246	$ -	$ 113,250	$ (1,260,996)
Special programs instruction	186,804	-	194,440	7,636
Other programs instruction	354,945	327,008	-	(27,937)
Total Instruction	1,915,995	327,008	307,690	(1,281,297)
General administration	1,302,152	-	-	(1,302,152)
Facilities	263,791	-	-	(263,791)
Student Support	133,810	10,156	-	(123,654)
Depreciation	416 320	-	-	(416,320)
Interest	209 550			(209,550)
Total Support	2,325,6 3	156	-	(2,315,467)
Total Governmental Activities	$ 4,241,618	$ 337,164	$ 307,690	(3,596,764)
Gen ral Revenu s				
State funding				2,694,907
Donations				34,606
PP loan forgiveness				449,654
Other revenue				3,010
Total General Revenues				3,182,177
Change in Net Position				(414,587)
NET POSITION, July 1, 2020				195,248
NET POSITION (DEFICIT), June 30, 2021				$ (219,339)

RA

See accompanying notes.

HIGH DESERT MONTESSORI SCHOOL

BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2021

	GENERAL FUND	SPECIAL EDUCATION FUND	TOTAL
ASSETS			
Cash	$ 624,664	$ -	$ 624,664
Receivables	13,518	-	13,518
Prepaid expenses	90,740	-	90,740
Restricted cash and cash equivalents	10,844,325		10,844,325
Total Assets	$ 11,573,247	$ -	$ 11,573,247
LIABILITIES			
Accounts payable	$ 338,237	$ -	$ 338,237
Accrued payroll and benefits	208,123	-	208,123
Total Liabilities	546,360	-	546,360
FUND BALANCES			
Nonspendable	90,740	-	90,740
Restricted	10,844,325	-	10,844,325
Unassigned	91,822	-	91,822
Total Fund Balance	11,026,887	-	11,026,887
Total Liabilities, Deferred Inflow and Fund Balances	$ 11,573,247	$ -	$ 11,573,247

RA

See accompanying notes.

HIGH DESERT MONTESSORI SCHOOL

RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION JUNE 30, 2021

Fund Balance - Governmental Funds		$11,026,887
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds:		
Governmental capital assets	8,224,508	
Less accumulated depreciation	(1,601,345)	6,623,163
Deferred outflows related to pension, including payments made subsequent to the measurement date are not reported in gover ental funds.		489,870
Long-term liabilities are not due and payable in e urrent period and therefore are not reported in the governm tal fu ds:		
Long term debt	(14,670,221)	
Net pension liability	(2,828,929)	(17,499,150)
Deferred inflows related to pension inv tment returns and changes in advance payments:		
Advance payments for cellular tower rights	(282,950)	
Pension requirement	(577,159)	(860,109)
Net Position - Governmental Activities		$ (219,339)

See accompanying notes.

HIGH DESERT MONTESSORI SCHOOL

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2021

	GENERAL FUND	SPECIAL EDUCATION FUND	TOTAL
REVENUES			
State sources	$ 2,753,025	$ 152,565	$ 2,905,590
Federal sources	55,132	41,875	97,007
Local sources:			
Charges for services	327,008	-	327,008
Donations and fundraising	34,606	-	34,606
Other	10,156	-	10,156
Total Revenues	3,179,927	194,440	3,374,367
EXPENDITURES			
Current			
Instruction			
Regular instruction	1,399,345	-	1,399,345
Special instruction	-	194,440	194,440
Other instruction	356,455	-	356,455
Total Instruction	1,755,800	194,440	1,950,240
Support Services			
Administration	1,305,970	-	1,305,970
Facilities	217,235	-	217,235
Student support	127,138	-	127,138
Total Support Services	1,650,343	-	1,650,343
Capital Outlay	2,033,057	-	2,033,057
Debt Service			
Principal	2,006,620	-	2,006,620
Interest	209,550	-	209,550
Total Debt Service	2,216,170	-	2,216,170
Total Expenditures	7,655,370	194,440	7,849,810

Continued on next page.

See accompanying notes.

HIGH DESERT MONTESSORI SCHOOL

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2021

	GENERAL FUND	SPECIAL EDUCATION FUND	TOTAL
Excess (Deficiency) of Revenue Over (Under) Expenditures	$ (4,475,443)	$ -	$ (4,475,443)
OTHER FINANCING SOURCES (USES)			
Proceeds from loans	1,150,000	-	1,150,000
Proceeds from bond issues	11,965,000	-	11,965,000
Bond premium	1,042,336	-	1,042,336
PPP loan forgiveness	449,654	-	449,654
	14,606,990	-	14,606,990
Net Change in Fund Balance	131,547	-	10,131,547
FUND BALANCE, July 1, 2020	895,340	-	895,340
FUND BALANCE, June 30, 2021	$ 11,026,887	$ -	$ 11,026,887

RA

See accompanying notes.

HIGH DESERT MONTESSORI SCHOOL

RECONCILIATION OF GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES YEAR ENDED JUNE 30, 2021

Net Change in Fund Balances - Governmental Funds		$ 10,131,547
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of capital assets is depreciated over their estimated useful lives.		
Capital outlay	2,007,701	
Net basis of disposed assets	(177,093)	
Less current year depreciation expense	(239,227)	1,591,381
Revenue reported in the governmental funds in a prior e is reported as revenue in the Statement of Activities in the cu re t year.		3,010
Proceeds from loans and bon issues an premium are reported in the governmental funds as other nancin so but are reported as an increase in long-term liabilities in h Statement of Activities.		(14,157,337)
Repayment of long-term debt is reporte in the governmental funds as expenditures but is reported as a reduction in long-term liabilities in the Statement of Activities.		2,006,620
Pension expense - difference between actuarial determined liability and actual contributions made.		10,192
Change in Net Position - Governmental Activities		$ (414,587)

See accompanying notes.

HIGH DESERT MONTESSORI SCHOOL

STATEMENT OF CHANGES IN STUDENT ACTIVITY AGENCY FUND
YEAR ENDED JUNE 30, 2021

	BALANCE JULY 1, 2020	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, 2021
REVENUES				
Cash	$ 41,383	$ -	$ 16,133	$ 25,250
LIABILITIES				
Accounts payable	$ 44	$ 83	$ -	$ 127
Due to student groups	41,339	-	16,216	25,123
Total Liabilities	$ 41,383	$ 83	$ 16,216	$ 25,250

RA

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying financial statements of High Desert Montessori School, Reno, Nevada (the School) have been prepared in accordance with United States generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the authoritative standard-setting body for establishing governmental accounting and financial reporting. A summary of the School's significant accounting policies consistently applied in the preparation of the accompanying financial statements is as follows:

Reporting Entity

The School is a Nevada nonprofit organization, originally incorporated in January 2014. It is organized to operate as a public charter school sponsored by Washoe County, under Nevada Revised Statutes (NRS) 386.500 to 386.610 and currently operates an elementary and middle school in Reno, Nevada. The governing Board of Directors (Board), consisting of three to seven members, is considered to be an independent body, as authorized by the Board of Trustees of the Was e County School District. The Board of Directors has decision making authority, the authority to desi nate m gement, the ability to significantly influence operations and is primarily accountable for fiscal m tters Theref re, the School is not included in any other governmental reporting entity as defin GASB p nouncements.

Basic Financial Statements - Go ernment-Wide Statements

The basic financial statements incl de both government-wide (based on the School as a whole) and fund financial statements. The governmen wide financial statements (the Statement of Net Position and the Statement of Activities) report informatio on all of the non-fiduciary activities of the School.

In the government-wide Statement of Net Position, the governmental activities column is presented on a consolidated basis and is reflected on a full accrual, economic resource basis that recognizes all long-term assets and receivables, as well as long-term debt and obligations. The School's net position is reported in two parts: invested in capital assets and unrestricted net position. At the present time, no part of the School's net position is restricted.

The government-wide Statement of Activities reports both the gross and net cost of each of the School's functions. The functions are also supported by general revenues (distributive school funds and interest income not legally restricted for specific programs, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues and operating grants. Program revenues include operating grants, contributions and investment earnings legally restricted to support a specific program. Program revenue must be directly associated with the function. Operating grants include operating-specific and discretionary grants. The net costs (by function) are normally covered by general revenue.

Basic Financial Statements – Fund Financial Statements

The financial transactions of the School are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. The School's resources are allocated to and accounted for in the individual funds based upon the purposes for which they are intended and the means by which spending activities are controlled.

The emphasis of the fund financial statements is on the major funds in the governmental type activity category. GASB Statement No. 34 sets forth minimum criteria (percentage of assets, liabilities, revenues or expenditures/expenses of either fund category) for the determination of major funds. The School's management may electively add funds as major funds, when it is determined the funds have specific community or management focus. Major individual governmental funds are reported as separate columns in the fund financial statements.

The School reports the following major **Governmen l Funds**:

General Fund

The General Fund is the chool's rimary perating fund and accounts for all revenues and expenditures of the Sch l not requ red by law or contractual agreement to be reported in another fund.

Special Education Fund

The Special Education Fund is a special revenue fund. The revenues are legally restricted to expenditures for special education purposes.

Measurement Focus

Government-Wide Financial Statements

The government-wide statements are prepared using the economic resources measurement focus. All assets and liabilities associated with the operation of the School are included on the Statement of Net Position. The Statement of Activities presents increases (revenues) and decreases (expenses) in total net position.

Fund Financial Statements

All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the Balance Sheet. The Statement of Revenues, Expenditures, and Changes in Fund Balances reports on the sources (revenues and other financing sources) and uses (expenditures and other financing uses) of current financial

resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include reconciliations with brief explanations to better identify the relationship between the government-wide financial statements and the governmental funds financial statements.

Basis of Accounting

The basis of accounting determines when transactions are recorded in the financial records and reported in the financial statements. The government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Differences between the accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred inflows/outflows, and in the presentation of expenses versus expenditures.

Revenues

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the School, available means expected to be received within sixty days of the fiscal year-end.

Non-exchange transactions, in which the School receives value without directly giving equal value in return, include grants, entitlements and donations for which the revenue is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted; matching requirements, in which the School must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the School on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized. Under the modified accrual basis, the following revenue sources are deemed both measurable and available at fiscal year-end: investment earnings, grants and entitlements.

Deferred Inflows/Outflows of Resources

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred *outflows* of resources. This separate financial statement element represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expenditure) until then. The School's deferred outflows are related to its pension contributions, as discussed in Note 10. In addition to liabilities, the Statement of Net Position reports a separate section for deferred *inflows* of resources. This separate financial statement element represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until then. The Statement of Net Position reports deferred inflows related to its pension expense, as also discussed in Note 9.

Additionally, advance payments received relating to the right to collect revenue on cell tower leases are reflected as deferred inflow of resources.

Expenses/Expenditures

On the accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds.

Budgets and Budgetary Accounting

The School adheres to policies set forth by the Nevada Department of Education (Department) to adopt a tentative budget by April 15 and a final budget not later than June 8 for the subsequent school year. The School is not required nor prohibited by the Dep rtment to amend its budget during the year. The budget was amended for the current fiscal year. The orig nal a d final budgets are compared to the actual revenues and expenditures and are presented in the accomp nying upp mentary information.

Cash

Cash includes demand deposits held in a mmercial ank and cash and cash equivalents maintained at Wilmington Trust, which is restri d for he pu p of debt service and construction spending.

Capital Assets

Capital assets, which are comprised of land, buildings and improvements, furniture, equipment, and vehicles, are reported in the government-wide financial statements. The School defines capital assets as having an initial, individual cost of more than $5,000 and an estimated useful life in excess of one year. If purchased or constructed, capital assets are recorded at historical cost or estimated historical cost. Donated capital assets are valued at their estimated acquisition value as of the date of donation. The costs of normal maintenance and repairs that do not add to the value of an asset or materially extend an asset's life are not capitalized.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

Computer and equipment	3-10 years
Furniture and fixtures	10-20 years
Buildings and improvements	10-39 years

Accrued Liabilities

Accrued liabilities consist principally of teacher, administrator, and other School employee salaries and benefits for the school program year ended June 30, 2021, but which were not yet paid as of that date.

Income Taxes

The School is exempt from federal income taxes under Internal Revenue Code Section 501(c)(3) as a non-profit organization. Management annually reviews its tax positions, which are summarized as follows:

- The School has not engaged in activities that would jeopardize its tax-exempt status; has not engaged in any activities that would result in unrelated business income tax, and has determined that there are no material uncertain tax positions that require recognition in the financial statements.

No provision for income taxes has been made in the accompanying financial statements and the School does not expect any material change in uncertain tax positions within the next twelve months.

Use of Estimates

The preparation of financial statements in conform ty wit GA P requires management to make estimates and assumptions that affect the reported mounts o a ets, liabilities, revenues and expenses/expenditures and disclosure of contingent asset and li bilities. Accordingly, actual results could differ from these estimates.

Comparative Data

Comparative total data for the prior ye has been provided on the budgetary comparison schedules to facilitate financial analysis. It is not consi ered full disclosure of transactions for fiscal year 2020. Such information can only be obtained by referring to the audited financial statements for that year.

NOTE 2 – COMPLIANCE WITH NEVADA REVISED STATUTES

The School conformed to all significant statutory constraints on its financial administration during the year, with the exception of NRS 354.626 as expenditures exceeded appropriations in the following line items:

Program / Function	Amount
General Fund:	
Other Instruction	$ 22,125
Student support	3,221
Capital outlay	256,408
Debt service	53,010

NOTE 3 – CASH

The School's cash balances for general operating purposes as of June 30, 2021 consists primarily of a checking and savings account. The government-wide balance of unrestricted cash is $624,663 as of June 30, 2021. The accounts are insured by the Federal Deposit Insurance Corporation (FDIC) up to an aggregate of $250,000 per institution. Amounts in excess of $250,000 per institution are fully collateralized through the State of Nevada Pooled Collateral Program. Cash and cash equivalents of $10,844,325 are held in Wilmington Trust and are restricted for the Silverada construction and the loan/bond repayment (Note 7).

NOTE 4 – ACCOUNTS RECEIVABLE

Accounts receivable consist of amounts due for services provided by the School for the Kindergarten Enhancement Program, Before and After Care, and Pre-K Programs. In addition, accounts receivable includes amounts due from the Department of Education for education funding for this fiscal year.

NOTE 5 – NET POSITION AND FUND BALANCE CLASSIFICATIONS

Government-Wide Financial Statements

The government-wide Statement of N Position r esents the difference between assets and deferred outflows of resources, and liabilities nd def red infl ws of resources. Net position is typically categorized as invested in capital assets, restr ted and unrestricted

Net position is reported as restricted en there are statutory limitation on their use either through enabling legislation adopted by the School or thr ugh external restrictions imposed by creditors, grantors or laws or regulations of other governments. As of J ne 30, 2021, no part of the School's net position is reported as restricted.

Unrestricted net position represents the School's available financial resources.

Fund Financial Statements

Generally accepted accounting principles for governments require fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds.

The School may report the following classifications:

Non-spendable – amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

Restricted – amounts that can be spent only for specific purposes because of constitutional provisions, charter requirements or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

Committed – amounts that can be used only for specific purposes determined by a formal action of the Board. The Board is the highest level of decision making authority for the School. Commitments may be established, modified, or rescinded only through ordinances or resolutions approved by the Board.

Assigned – amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes.

Unassigned – the residual classification for the General Fund.

When both restricted and unrestricted resources are available for use, it is the Board's policy to use externally restricted resources first, then unrestricted resou – committed, assigned, and unassigned, in that order – as needed, unless the Board has provided for oth wise its commitment or assignment actions.

NOTE 6 – CAPITAL ASSETS

A summary of changes in capital a ets for t e year ended June 30, 2021 is shown below:

	B nce July 1, 2020	Increases (Decreases)	Balance June 30, 2021
Nondepreciable capital assets			
Land	$ 1,297,439	$ -	$ 1,297,439
Depreciable capital assets			
Buildings and improvements	4,642,137	1,778,450	6,420,587
Computers and equipment	207,444	(49,162)	158,282
Furniture and fixtures	94,188	(2,395)	91,793
Total cost	4,943,769	1,726,893	6,670,662
Less: accumulated depreciation	1,535,542	65,803	1,601,345
Depreciable assets, net	3,408,227	1,661,090	5,069,317
Construction in progress	326,117	(69,709)	256,408
Governmental Activities			
Capital assets, net	$ 5,031,783	$ 1,591,381	$ 6,623,164

Depreciation expense of $239,227 and loss on disposals of $177,093 for the year ended June 30, 2021 have not been allocated to the School's functions/programs.

As of June 30, 2021, the School had begun Phase 2 of its construction project (known as Silverada Design Build), which involves the demo and abatement of an existing 3 story medical office building and improvements for a school building. The Phase 2 construction contract was entered into in May, 2021 for $10,083,788, of which $256,408 represents construction in progress and included in accounts payable as of June 30, 2021.

NOTE 7 – LONG-TERM DEBT

During the year ended June 30, 2015, the School assumed several mortgage loans in connection with the donation of land, building and improvements that were previously being leased. The remaining mortgage payable as of June 30, 2021 is as follows:

- Mortgage loan, refinanced; $2,014,866 face value; monthly payments of $15,160 including interest at 6.5%; unpaid balance due in full July 1, 2030; secured by certain real property. The balance as of June 30, 2021 was $1,662,885.

On June 10, 2021, the School entered into a Loan gre ment as the borrower of proceeds of $11,965,000 Charter School Revenue Bonds, Seri 21AB, iss d by the Public Finance Authority of the State of Wisconsin. The proceeds will be used t finance and/or refinance certain costs of the acquisition, construction, installation, renov tion, reha ilitation, i provement, furnishing and equipment of charter school education facilities located 2005 2025 Sil da Blvd in Reno, NV; fund a debt service reserve fund for the bonds; and pay certain issuan osts related to the bond issue. The bonds have a coupon interest rate of 5% and mature in June 2061.

The obligation is a general obligation of the School, and is secured by a pledge of the School's (the Borrower) gross revenues, along with a deed of trust on the School's principal facilities. The School is required to make payments sufficient to provide for the payment of the principal of and the redemption premium, and interest on the bonded debt. In addition, payments are required to maintain a debt service reserve fund, as well as certain administrative fees.

The annual debt service requirements for the outstanding mortgage and bonds as of June 30, 2021, net of bond premiums, are as follows:

Annual Debt Service Requirements

Fiscal Year	Principal	Interest	Total Requirements
2022	$ 83,083	$ 119,344	$ 202,427
2023	184,799	107,859	292,658
2024	194,928	102,532	297,460
2025	205,929	97,407	303,336
2026	217,496	91,399	308,895
2027-2031	1,945,401	3,083,504	5,028,905
2032-2036	908,750	2,612,729	3,521,479
2037-2041	1,154,583	2,361,458	3,516,041
2042-2046	1,466,250	2,043,417	3,509,667
2047-2051	1 877,500	1,637,708	3,515,208
2052-2056	2,395, 0	1,119,563	3,514,563
2057-2061	994,1 6	458,083	3,452,249
	$ 13,6 7,885	$ 13,835,004	$ 27,462,889

Total interest paid on long-term d t fo he year en ed June 30, 2021 was $209,550.

The following shows the changes in the S hool's long-term liabilities for the year ended June 30, 2021:

	Balance July 1, 2020	Additions of New Debt	Retirements, Repayments and Reductions	Balance June 30, 2021	Due Within One Year
Mortgages and loans payable	$ 2,069,851	$ 1,150,000	$ (1,556,966)	$ 1,662,885	$ 74,333
Bonds payable	-	11,965,000	-	11,965,000	8,750
Bond premium	-	1,042,336	-	1,042,336	26,058
PPP loan	449,654	-	(449,654)	-	-
	2,519,505	14,157,336	(2,006,620)	14,670,221	109,141
Net pension liability	3,181,118	-	(352,189)	2,828,929	-
Total long-term liabilities	$ 5,700,623	$ 14,157,336	$ (2,358,809)	$ 17,499,150	$ 109,141

NOTE 8 – DEFERRED INFLOWS OF RESOURCES OTHER THAN PENSIONS

As of June 30, 2021, deferred inflows of resources other than pensions consisted of $282,950 from the sale of cell tower lease rights.

NOTE 9 – NEVADA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

Plan Description

The School contributes to the State of Nevada Public Employees Retirement System (PERS) a statewide, cost-sharing, multiple-employer defined benefit plan administered by the State of Nevada that covers substantially all employees of the School. PERS provides retirement, disability, and death benefits, including annual cost of living adjustments, to plan members and their beneficiaries. Chapter 286 of the Nevada Revised Statutes establishes the benefit provisions provided to the participants of PERS. These benefit provisions may only be amended through legisl ion PERS issues a publicly available financial report that includes financial statements and required supplementary rmation. That report is available on the web at http://www.nvpers.org or by writing to the Stat of Nevada Public Employees Retirement System, 693 West Nye Lane, Carson City, NV 8970 15 or by ca ng (775) 687-4200.

Benefits Provided

Benefits provisions of the defined b t pension plan are established by Nevada Revised Statutes (NRS or statute), which may be amended. Ben ts are determined by the number of years of accredited service at time of retirement and the member's hig est average compensation in any 36 consecutive months with special provisions for members entering the System on or after January 1, 2010, and on or after July 1, 2015. Benefit payments to which participants or their beneficiaries may be entitled under the plan include pension benefits, disability benefits, and survivor benefits.

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

Post-retirement increases are provided by authority of NRS 286.575-.579.

Vesting

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

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

Contributions

Contribution provisions are specified by state tute and may be amended only by action of the State legislature. Contribution rates are based on annu actu ial valuations and are expected to finance the costs of benefits earned by employees during the year with a a ditional amount to finance a portion of the unfunded accrued liability. New hires, in agencies w ich did not elect the Employer-Pay Contribution (EPC) plan prior to July 1, 1983, have the o ion o selecting one of two contribution plans. One plan provides for matching employee and emplo er contr utions, hile the other plan provides for employer-pay contributions only. Under the m tching E 1 ee/Employer Contribution (EE/ER) plan a member may, upon termination of service for w ch ontribution is required, withdraw employee contributions which have been credited to their account. ll membership rights and active service credit in the System are canceled upon withdrawal of contributio s from the member's account. If EPC was elected, the member cannot convert to the Employee/Employer Contribution plan.

The required contribution rates for the fiscal year ended June 30, 2021 was 15.25% for the EE/ER contribution and 29.25% for the EPC contribution. The School's contributions were $241,412 for the year ended June 30, 2021.

PERS Investment Policy

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

The following was the PERS Board's adopted policy target asset allocation as of June 30, 2020:

Asset Class	Target Allocation	Long-Term Geometric Expected Real Rate of Return
U.S. Stocks	42%	5.50%
International Stocks	18%	5.50%
U.S. Bonds	28%	0.75%
Private Markets	12%	6.65%
	100%	

Net Pension Liability

At June 30, 2021, the School reported a liability of $2,828,929 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020 and the total pension liability used to calculate the net pension liability was determin d by n actuarial valuation as of that date. The School's proportion of the net pension liability was based o the Sc l's share of contributions in the PERS pension plan relative to the total contributions of all partic ating reporting units and members. At June 30, 2020, the School's proportion of the regula plan was .020 %, compared to its .02333% proportion measured as of June 30, 2019, a decrease of .0030 .

Sensitivity of the Net Pension Lia ility o Changes in the Discount Rate

The following presents the net pension ability of the School calculated using the discount rate of 7.5%. The following also reflects what the School's n pension liability would be if it were calculated using a discount rate that is 1.00 percentage point lower (6.50%) or 1.00 percentage point higher (8.50%) than the current discount rate of 7.50%.

	1% Decrease in Discount Rate (6.50%)	Discount Rate (7.5%)	1% Increase in Discount Rate (8.5%)
Net Pension Liability	$ 4,412,036	$ 2,828,929	$ 1,512,693

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the Comprehensive Annual Financial Report, available on the NVPERS website.

Actuarial Assumptions

The System's net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

The total pension liability was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Investment rate of return	7.5% per year.
Salary increases	4.25% to 9.15% depending on service.
Inflation rate	2.75% per year.
Productivity pay increase	0.50%
Consumer Price Index	2 75%
Other assumptions	S me as t os sed in the June 30, 2020 funding actuarial valuation.

Actuarial assumptions used in th June 30, 2 19 valuat n were based on the results of the experience study for the period July 1, 2012 throug June 30

The discount rate used to measure the al pension liability was 7.50% as of June 30, 2020. The projection of cash flows used to determine the discoun ate assumed that employee and employer contributions will be made at the rate specified in statute. Based on that assumption, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments for current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

For the year ended June 30, 2021, the School recognized pension expense of $231,222. As of June 30, 2021, the School reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$ 87,893	$ 36,528
Changes in assumptions	79,462	-
Net difference between projected and actual earnings on pension plan assets	-	106,865
Changes in proportion	81,103	433,766
The School's contributions subsequent to the measurement date	241,412	-
	$ 489,870	$ 577,159

The School's contributions subsequent to the mea uremen te will be recognized as a reduction of the net pension liability in the year ending June 30, 2022. O her amounts eported as deferred outflows of resources and (deferred inflows) of resources rel o pensio will be recognized in pension expense as follows:

Years En ing Jun 30	Amount
022	$ (81,166)
202	(55,307)
2024	(55,988)
2025	(60,838)
2026	(66,853)
2027	(8,549)
	$ (328,701)

NOTE 10 – RISK MANAGEMENT

The School is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions and natural disasters for which the School carries commercial insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

HIGH DESERT MONTESSORI SCHOOL

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF SCHOOL'S PROPORTIONATE SHARE OF THE NPL
(NET PENSION LIABILITY)
PUBLIC EMPLOYEES' RETIREMENT SYSTEM OF NEVADA
LAST TEN FISCAL YEARS*

Plan Year Ended	2020	2019	2018	2017	2016	2015	2014
School's portion of the Net Pension Liability	0.02030%	0.02333%	0.02392%	0.02373%	0.02448%	0.02307%	0.02066%
School's proportionate share of the Net Pension Liability	$ 2,828,929	$ 181,118	$ 3,261,652	$ 3,155,658	$ 3,293,959	$ 2,643,388	$ 2,153,357
School's covered employee payroll	$ 1,665,475	$ 668,787	1 733,678	$ 1,666,993	$ 1,612,661	$ 1,531,090	$ 1,390,851
School's proportionate share of the Net Pension Liability as a percentage of its covered employee payroll	169.86%	19 62%	188.13%	189.30%	204.26%	172.65%	154.82%
Plan fiduciary net position as a percentage of the Total Pension Liability	.00%	76.50%	75.20%	74.40%	72.20%	75.10%	76.30%

*GASB Statement No. 68 requires ten years of information to be presented. However, until a full 10 year trend is available, the School presents information for those years for which the information is available.

HIGH DESERT MONTESSORI SCHOOL

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE SCHOOL'S CONTRIBUTIONS
PUBLIC EMPLOYEES' RETIREMENT SYSTEM OF NEVADA
LAST TEN FISCAL YEARS*

	Determined for the Year Ended June 30,						
	2021	**2020**	**2019**	**2018**	**2017**	**2016**	**2015**
Statutorily required contribution	$ 252,146	$ 211,662	$ 353,286	$ 370,051	$ 352,614	$ 349,884	$ 290,876
Contributions in relation to the statutorily required contribution	252,146	211,662	53 286	370,051	352,614	349,884	290,876
Contribution deficiency (excess)	-	-	-	-	-	-	-
School's covered employee payroll	$ 1,665,475	$ 1,426, 9	$ 668,787	$ 1,733,678	$ 1,666,993	$ 1,612,661	$ 1,531,090
Contributions as a percentage of covered employee payroll	15.14%	14.84%	21.17%	21.34%	21.15%	21.70%	19.00%

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*GASB Statement No. 68 requires ten years of information to be presented. However, until a full 10 year trend is available, the School presents information for those years for which the information is available.

HIGH DESERT MONTESSORI SCHOOL

BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
YEAR ENDED JUNE 30, 2021

(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020)

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE TO FINAL BUDGET	2020 ACTUAL (Memo Only)
REVENUES					
State sources	$ 2,637,923	$ 2,744,911	$ 2,753 5	$ 8,114	$ 2,760,035
Federal source	27,649	55,226	5,132	(94)	-
Local sources:					
Charges for services	589,180	317,426	327,00	9,582	435,930
Rental income, net	-	-	-	-	18,071
Donations and fundraising	4,500	36 00	34,606	(2,194)	5,088
Other	29,444	3 5 567	10,156	(295,411)	2,221
Total Revenues	3,288,696	3,459,9	3,179,927	(280,003)	3,221,345
EXPENDITURES					
Current					
Instruction					
Regular instruction	1,5 314	1,408,300	1,399,345	8,955	1,217,326
Other instruction	3 2,162	334,330	356,455	(22,125)	370,278
Total Instruction	1,872,476	1,742,630	1,755,800	(13,170)	1,587,604
Support Services					
Administratio	0,677	1,401,968	1,305,970	95,998	556,316
Operations & aintenance	229,268	220,976	217,235	3,741	248,492
Student support	155,653	123,917	127,138	(3,221)	202,734
Total Support Serv es	1,005,598	1,746,861	1,650,343	96,518	1,007,542
Capital Outlay	-	1,776,649	2,033,057	(256,408)	348,006
Debt Service					
Principal	406,791	2,006,445	2,006,620	(175)	331,406
Interest	15,124	156,715	209,550	(52,835)	141,009
Total Debt Service	421,915	2,163,160	2,216,170	(53,010)	472,415
Total Expenditures	3,299,989	7,429,300	7,655,370	(226,070)	3,415,567
Excess (Deficiency) of Revenue Over (Under) Expenditures	(11,293)	(3,969,370)	(4,475,443)	(506,073)	(194,222)

Continued on next page.

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HIGH DESERT MONTESSORI SCHOOL

BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
YEAR ENDED JUNE 30, 2021

(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020)

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE TO FINAL BUDGET	2020 ACTUAL (Memo Only)
OTHER FINANCING SOURCES (USES)					
Sale of capital assets	$ -	$ -	$	$ -	$ 260,243
Proceeds from loans	-	1,150,000	1 1 0,000	-	449,654
Proceeds from bond issues	-	11,965,000	1,965 00	-	-
Bond premium	-	1,042,336	1,042,33	-	-
PPP loan forgiveness	-	449,65	449,654	-	-
Transfers in (out)	-		-	-	(1,106)
	-	14,60 990	14,606,990	-	708,791
Net Change in Fund Balance	(11,293)	10,637,620	10,131,547	(506,073)	514,569
FUND BALANCE, July 1,	-	89 41	895,340	(1)	380,771
FUND BALANCE, June 30,	$ (11,293)	1,532,961	$ 11,026,887	$ (506,074)	$ 895,340

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HIGH DESERT MONTESSORI SCHOOL

BUDGETARY COMPARISON SCHEDULE - SPECIAL EDUCATION FUND
YEAR ENDED JUNE 30, 2021

(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020)

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE TO FINAL BUDGET	2020 ACTUAL (Memo Only)
REVENUES					
State sources	$ 165,575	$ 152,565	$ 15 565	$ -	$ 165,344
Federal sources	49,365	41,875	41, 5	-	49,296
Total Revenues	214,940	194,440	194,440	-	214,640
EXPENDITURES					
Current					
Instruction					
Special Instruction	251,27	194,440	194,440	-	215,746
Excess (Deficiency) of Revenue Over (Under) Expenditures	36,339)	-	-	-	(1,106)
OTHER FINANCING SOURCES					
Transfers in (out)	-	-	-	-	1,106
Net Change in Fund Bal e	(36,339)	-	-	-	-
FUND BALANCE, Jul 1,	-	-	-	-	-
FUND BALANCE, June 30	$ (36,339)	$ -	$ -	$ -	$ -

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SILVA, SCEIRINE
& ASSOCIATES, LLC
CERTIFIED PUBLIC ACCOUNTANTS

David E. Silva, CPA
David T. Sceirine, CPA
Melinda R. Torvinen, CPA

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

To the Members of the Board
High Desert Montessori School
Reno, Nevada

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We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of High Desert Montessori School (the School) as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the School's basic financial statements and have issued our report thereon dated October 29, 2021.

Internal Control over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Allen Seeliger & Assoc, LLC

Reno, Nevada
October 29, 2021

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INDEPENDENT AUDITORS' COMMENTS
JUNE 30, 2021

STATUTE COMPLIANCE

Current Year

Our comments related to the School's compliance with significant statutory constraints are reported in Note 2 to the financial statements.

Progress on Prior Year

Potential violations due to expenditures exceeding appropriations were reported in the financial statements for the year ended June 30, 2020, and have also been reported for the year ended June 30, 2021.

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AUDIT RECOMMENDATIONS

Current Year

There are no recommendations of the magnitude which we consider necessary for inclusion in this report as of or for the year ended June 30, 2021.

Prior Year

There were no recommendations of the magnitude considered necessary for inclusion in the report as of or for the year ended June 30, 2020.

HIGH DESERT MONTESSORI SCHOOL

Annual Report

June 30, 2022

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SILVA, SCEIRINE
& ASSOCIATES, LLC
CERTIFIED PUBLIC ACCOUNTANTS

HIGH DESERT MONTESSORI SCHOOL

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SILVA, SCEIRINE
& ASSOCIATES, LLC
CERTIFIED PUBLIC ACCOUNTANTS

David E. Silva, CPA
David T. Sceirine, CPA
Melinda R. Torvinen, CPA

INDEPENDENT AUDITORS' REPORT

To the Board of Directors
High Desert Montessori School
Reno, Nevada

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of the High Desert Montessori School (the School), Reno, Nevada of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the School's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the High Desert Montessori School as of June 30, 2022, and the respective changes in financial position, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

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Auditors' Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.

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

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation in the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the School's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, pension information, and the Governmental Funds' budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not

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express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the Other Information – Borrower's Ratios section but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required describe it in our report.

Prior Year Partial Comparative Information

We have previously audited in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of the School as of and for the year ended June 30, 2021, and have issued our report thereon dated October 29, 2021 which expressed an unmodified opinion on the respective financial statements of the governmental activities and each major fund. The summarized comparative information presented in the basic financial statements as of and for the year ended June 30, 2021 is consistent with the audited financial statements from which it is derived.

The individual fund financial statements and schedules related to the 2021 financial statements are presented for purposes of additional analysis and were derived from and relate directly to the underlying accounting and other records used to prepare the 2021 financial statements. The information has been subjected to the auditing procedures applied in the audit of the 2021 basic financial statements and certain other additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare those financial statements or to those financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. The individual fund financial statements and schedules are consistent in relation to the basic financial statements from which they have been derived.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 20, 2022, on our consideration of the School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control over financial reporting and compliance.

Silva, Pecciine & Assocs LLC

Reno, Nevada
December 20, 2022

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HIGH DESERT MONTESSORI SCHOOL
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2022

As the administration of the High Desert Montessori School (the School), we offer readers of the School's financial statements this narrative overview and analysis of its financial activities for the fiscal year ended June 30, 2022. We encourage readers to read the information presented here in conjunction with additional information that we have furnished in the School's financial statements, which follow this narrative.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an intro u ion to the School's financial statements. The School's basic financial statements consist of three c mponents: 1) Government-wide financial statements, 2) Fund financial statements, a d 3) Notes to he financial statements. The basic financial statements present two different iews of the Schoo through the use of government-wide statements and fund financial st ements In addition to the basic financial statements, this report contains other required supple en al information that will enhance the reader's understanding of the financial condition of the Sch ol.

Financial Highlights

- The School's net position as J ne 30, 2 22 was $296,893, which represents an increase of $516,232 from the prior y ar net p sition (eficit) of $(219,339).

- The General Fund had fund balance of $4,123,952, which includes amounts that are either restricted o nonspen ble totaling $3,729,370 as of June 30, 2022.

Basic Financial S atements

Government-Wide Finan ial Statements

The first two statements in the basic financial statements are the **Government-wide Financial Statements**. The government-wide financial statements are designed to provide the reader with a broad overview of the School's finances, similar in format to the financial statements of a private-sector business. They provide both short and long-term information about the School's financial status.

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

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

The government-wide financial statements are on pages 12 and 13 of this report.

Fund Financial Statements

The next statements are **Fund Financial Statements**. These s atem ts focus on the activities of the individual parts of the School. These statements provide more de il than the government-wide statements. The fund financial statements for the School report e General Fund, the Special Education Fund, and the School Activity Age cy Fund

A fund is a grouping of related accounts that is used to m ntain control over resources that have been segregated for specific activities or ob e ives. The Sc ool uses fund accounting to ensure and reflect compliance (or non-compliance) ith fin ce-related legal requirements, such as the Nevada Revised Statutes (NRS) and the School regulations.

Governmental Funds – Governm ntal fu ds are u ed to account for those functions reported as governmental activities in th governm nt wide financial statements. These funds focus on how assets can readily be converte in cash flow in and out, and the balances left at year-end available for spending i ture p iods. Governmental funds are reported using an accounting method called *modi ed accrual ccount g* that provides a short-term spending focus. As a result, the governmenta und financial tatements give the reader a detailed short-term view that helps you determine if th re are mor or less financial resources available to finance the School's programs. The relation hips b ween governmental activities (reported in the Statement of Net Position and the Statemen Activities) and governmental funds are described in reconciliations that are a part of the fund financial statements. These can be found on pages 15 and 18.

The focus of the governmental fund statements is on major funds. The School has two individual governmental funds, both of which are considered major funds:

- General Fund
- Special Education Fund

These funds are disclosed separately in the Governmental Funds Balance Sheet (page 14) and the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances (page 16).

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Notes to the Financial Statements

The next section of the basic financial statements is the notes. The notes to the financial statements explain in detail some of the data contained in the government-wide and fund financial statements and can be found on pages 20 through 35.

Required Supplementary Information

The School's required supplementary information includes a comparison of its budgeted revenues and expenditures to the actual results achieved for the cu ent fiscal year. The *Budgetary Comparison Schedule* can be found on pages 38-39. In additi n to this schedule, the School provides information that is required by the Governmental A countin Standards Board, relative to its participation in the Public Employees' Retirem nt System i Nevada (PERS). This information can be found on pages 36 and 37.

GOVERNMENT-WIDE FINANCI L ANALYSIS

As noted earlier, net position may serve as o e eful indicat r of the School's financial condition over time. The assets and deferred outflow of reso es exceeded the liabilities and deferred inflows of resources by $296,893 as of June 30, 2022 compared to a deficit net position of $219,339 as of June 30, 2021. Included in the Sch ol's ne position is $826,171, reflecting its investment in capital assets (e.g. buildings, improvements, fur iture and equipment) net of related bonded debt. These capital assets are sed to d educational services to its students; consequently, they are not available for future s e ding.

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Below is a summary of the School's net position for 2022 compared to 2021:

HIGH DESERT MONTESSORI SCHOOL
NET POSITION (DEFICIT)

	2022	2021	Change
Assets			
Current assets	$ 682,403	$ 63 ,181	$ 44,222
Other assets	72,170	90,740	(18,570)
Restricted cash and equivalents	3,657,200	0, 44,325	(7,187,125)
Net capital assets	12,051,804	6,623 164	5,428,640
Total Assets	16,463,577	18,196,41	(1,732,833)
Deferred Outflows of Resources	1,695 55	489,870	1,205,485
Total Assets and Deferred Outflows	18,158,932	18,686,280	(527,348)
Liabilities			
Current liabilities	287 821	546,360	(258,539)
Long-term liabilities, due in one ye	31,475	109,141	22,334
Long-term liabilities, due after ne year	15, 25,951	17,390,009	(2,364,058)
Total Liabilities	15,4 5,247	18,045,510	(2,600,263)
Deferred Inflows of Resources	2,416,792	860,109	1,556,683
Total Liabil ies and Deferr d Inflows	17,862,039	18,905,619	(1,043,580)
Net Position (Defi t)			
Net investment in cap l asse s	826,171	2,797,268	(1,971,097)
Restricted for debt servic	1,028,692	-	1,028,692
Unrestricted (Deficit)	(1,557,970)	(3,016,607)	1,458,637
Total Net Position (Deficit)	$ 296,893	$ (219,339)	$ 516,232

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A case can conceivably continue to be made that a significant impact on the School's financial statement had no impact on the School's financial condition; GASB 68 (as amended by GASB 82) requires the School to recognize a net pension liability of $2,184,898. As discussed below, users of this financial statement will gain an alternative perspective of the School's actual financial condition by adding deferred inflows related to pension and the net pension liabilities to the reported net position and subtracting deferred outflows related to pensions. The resulting net position would be $2,923,288, which is $2,626,395 more than the net position reported.

GASB statements are national and apply to all governmental financial reports which are prepared in accordance with generally accepted accounting principles. Under the standards required by GASB 68, the pension liability equals the School's proportionate share of the plan's collective present value of estimated future pension benefits attributable to active and inactive employees' past service, less plan assets available to pay benefits.

GASB noted that the unfunded portion of the pension benefit promise is a present obligation of the government – part of a bargained-for-benefit to the employee and should accordingly be reported by the government as a liability since they received he benefit of the exchange. However, the School is not responsible for certain key fact s affecting the balance of this liability. In Nevada, the employee shares the obligation of funding pension benefits with the employer. Contribution rates are established by State atute and ar determined biennially. Nevada's Public Employees' Retirement Act requires a adjustment in the atutory contribution rates on July 1 of each odd-numbered year, based on he actua ially determined rates indicated in the actuarial valuation report for the immediately pr ed ng year. There is no legal means to enforce the unfunded liability of the pension system again the public employer.

Most long-term liabilities have set repaymen schedu There is no repayment schedule for the pension liabilities. Changes in pension contributio rates, and return on investments affect the balance of the pension liability, bu ar utside he control of the local government. In the event that contributions, investment eturns, nd othe changes are insufficient to keep up with the required pension payments, S ate statu e d es not assign or identify the responsible party for the unfunded portion. In accordan with GASB 68, the School's statements are prepared on an accrual basis of accoun g cludin an annual pension expense for its proportionate share of the plan's change in ne pension lia ility n accounted for as deferred inflows or outflows.

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The changes in the School's net position for the years ended June 30, 2022 and 2021 are presented below:

HIGH DESERT MONTESSORI SCHOOL
CHANGES IN NET POSITION

	2022	21	Change
Revenues:			
Program revenue:			
Operating grants	$ 1,461 2 2	$ 307,690	$1,153,562
Charges for services	668, 83	337,164	331,819
General revenue:			
State funding	2 757,570	2,694,907	62,663
Contributions/donations	3 174	34,606	1,568
PPP loan forgiveness	-	449,654	(449,654)
Gain on sale of property	43,779	-	343,779
Other income	16,202	3,010	13,192
Total Revenues	283,960	3,827,031	1,456,929
Expenses:			
Instructio	1,795,904	1,561,050	234,854
Support ser ices	2,111,959	2,054,698	57,261
Depreciation	209,393	416,320	(206,927)
Interest	650,472	209,550	440,922
Total Expenses	4,767,728	4,241,618	526,110
Change in Net Position	$ 516,232	$ (414,587)	$ 930,819

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BUDGETARY HIGHLIGHTS

There were numerous challenges affecting the operation and overall financial position for the 2021-22 school year including continued responses to the COVID-19 pandemic, and continuing work on the Silverada remodel projects, which were completed in time for the 2022-23 school year. The School's actual results compared to its June 30, 2022 budget are presented in the

accompanying "Budgetary Comparison Schedules", which can be found on pages 38-39. Expenditures in excess of budgeted appropriations have been disclosed in Note 2 to the financial statements. However, overall expenditures in FY22 did not exceed budgeted appropriations. Additional operating expenses were incurred in response to the pandemic, unbudgeted capital expenditures were incurred related to the Silverada remodel project, and an unplanned interest payment was required on the new financing received through the bond sale/borrowing discussed below. Additional resources were received this year in the form of additional Federal grants and the sale of the Orovada property.

CAPITAL ASSETS AND DEBT ADMINI T ATION

Capital Assets

As of June 30, 2022 High Desert Montessori School ad tot capital assets, net of accumulated depreciation of $12,051,804, which includes land, ildings and related improvements, equipment and furniture. Depreciation exp nse amounte to $209,393 for the year. Additional detail can be found on page 28 of these statements

Debt Administration

The School's long-term debt compri ed of the stimate of the future obligation of employee pensions (as discussed earlier this docum , and borrowings related to the June 2021 bond sale of $11,965,000, issued by the P blic Finance Authority of the State of Wisconsin, the proceeds of which became th princip debt bligation of the School and were utilized primarily for its Silverada constru tion project. Additional detail on long-term debt and pension obligations can be found beginning on page 29 o hese statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The School's major source of revenue is per-pupil funding from the State of Nevada, based on pupil enrollment, or the Average Daily Enrollment (ADE), a figure that is calculated and submitted to the state on a quarterly basis.

For budgeted expenditures, the School typically assumes an increase of 5% to 10% over the prior year for non-contract items. The majority of the School's expense is teachers' salaries. It is a goal that the School's teachers earn salaries in accordance with the Washoe County School District (WCSD) salary schedule.

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REQUESTS FOR INFORMATION

This report is designed to provide an overview of the High Desert Montessori School's finances for those with an interest in this area. Questions concerning any of the information found in this report or requests for additional information should be directed to Tammie Stockton, Executive Director, 101 Fantastic Drive, Reno, NV 89512, 775/624-2800.

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HIGH DESERT MONTESSORI SCHOOL

STATEMENT OF NET POSITION
JUNE 30, 2022

	Governmental Activities
ASSETS	
Cash and investments	$ 1,127,289
Receivables	436,727
Prepaid expenses	72,170
Restricted cash and investments	2,775,587
Capital assets, net	12,051,804
Total Assets	16,463,577
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to pensions	1,695,355
Total Assets and Deferred Outflows	18,158,932
LIABILITIES	
Accounts payable	39,692
Salaries and benefits payable	248,129
Long-term liabilities:	
Due within one year	131,475
Due in more than one yea	15,025,951
Total Liabilities	15,445,247
DEFERRED INFLOWS OF RESOURCES	
Cell tower righ	279,940
Deferred inflows r ted to pen ons	2,136,852
Total Liabilities and D ferred Inflows	17,862,039
NET POSITION	
Investment in capital assets, net of related debt	826,171
Restricted for debt service	1,028,692
Unrestricted	(1,557,970)
Total Net Position	$ 296,893

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See accompanying notes.

HIGH DESERT MONTESSORI SCHOOL

STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2022

GOVERNMENTAL ACTIVITIES FUNCTIONS / PROGRAMS	EXPENSES	PROGRAM REVENUES: CHARGES FOR SERVICES	PROGRAM REVENUES: OPERATING GRANTS	NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION
Regular programs instruction	$ (1,441,403)	$ -	$ 1,302,687	$ (138,716)
Special programs instruction	(354,501)	-	158,565	(195,936)
Total Instruction	(1,795,904)	-	1,461,252	(334,652)
General administration	(658,620)	-	-	(658,620)
Facilities	(428,687)	-		(428,687)
Student Support	(113,501)		-	(113,501)
Nutrition service	(382,183)	-	-	(382,183)
Other support	(528 968)	66 983	-	140,015
Depreciation	(209 393)	-	-	(209,393)
Interest and fiscal charges	(650, 72)	-	-	(650,472)
Total Support	(2,971,82	668,983	-	(2,302,841)
Total Governmental Activi es	$,767,728)	$ 668,983	$ 1,461,252	(2,637,493)
	General Revenues			
	State funding			2,757,570
	D nations			36,174
	Gain on sale of property			343,779
	Other revenue			16,202
	Total General Revenues			3,153,725
	Change in Net Position			516,232
	NET POSITION (DEFICIT), July 1, 2021			(219,339)
	NET POSITION, June 30, 2022			$ 296,893

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See accompanying notes.

HIGH DESERT MONTESSORI SCHOOL

BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2022
(With Comparative Totals for June 30, 2021)

	GENERAL FUND	SPECIAL EDUCATION FUND	TOTALS GOVERNMENTAL FUNDS 2022	2021
ASSETS				
Cash and investments	$ 1,127,289	$ -	1,127,289	$ 624,664
Receivables	436,727		436,727	13,518
Prepaid expenses	72,170		72,170	90,740
Restricted cash and investments	2,775,587		2,775,587	10,844,325
Total Assets	$ 4,411,773	$ -	$ 4 11,773	$ 11,573,247
LIABILITIES				
Accounts payable	$ 39,692	$ -	$ 39,692	$ 338,237
Accrued payroll and benefits	248 129	-	248,129	208,123
Total Liabilities	28 821		287,821	546,360
FUND BALANCES				
Nonspendable	72,17	-	72,170	90,740
Restricted	2,775,587	-	2,775,587	10,844,325
Unassigned	1 276 195	-	1,276,195	91,822
Total Fund Balance	4,123,952	-	4,123,952	11,026,887
Total Liabilities Deferred Inflo and Fund Bal ces	$ 4,411,773	$ -	$ 4,411,773	$ 11,573,247

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See accompanying notes.

HIGH DESERT MONTESSORI SCHOOL

RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION JUNE 30, 2022

Fund Balance - Governmental Funds		$ 4,123,952
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not financial es rces and therefore are not reported in the governmental funds:		
Governmental capital assets	13,106,27	
Less accumulated depreciation	(1,054,472)	12,051,804
Deferred outflows related to pension, including payments m de subsequent to the measurement date are not reported in gove mental fund		1,695,355
Long-term liabilities are not due and payable in he urrent period and therefore are not reported in the governme tal fu ds:		
Long-term debt	(12,972,528)	
Net pension liability	(2,184,898)	(15,157,426)
Deferred inflow elated to pe ion in tment returns and changes in advance payments:		
Advance paym nts for ellular tower rights	(279,940)	
Pension requirem	(2,136,852)	(2,416,792)
Net Position - Governmental Activities		$ 296,893

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See accompanying notes.

HIGH DESERT MONTESSORI SCHOOL

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2022

(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2021)

	GENERAL FUND	SPECIAL EDUCATION FUND	TOTALS GOVERNMENTAL FUNDS 2022	2021
REVENUES				
Local sources	$ 718,349	$ -	718,349	$ 371,770
State sources	2,757,570	158,565	2,916,135	2,905,590
Federal sources	1,252,835	49,8 2	1,302,687	97,007
Total Revenues	4,728,754	2 8,417	4, 7,171	3,374,367
EXPENDITURES				
Current				
Instruction				
Regular programs	1,603 641		1,603,641	1,399,345
Special programs	16 372	208,4	374,789	194,440
Total Instruction	1,770, 3	417	1,978,430	1,593,785
Support Services				
Administration	712,953	-	712,953	1,305,970
Operations and maintenanc	293 286	-	293,286	217,235
Student support	122,16	-	122,166	127,138
Other support	571,241	-	571,241	356,455
Nutrition services	382,183	-	382,183	-
Total Supp Services	2,081,829	-	2,081,829	2,006,798
Capital Outlay	8,131,682	-	8,131,682	2,033,057
Debt Service				
Principal	57,665	-	57,665	2,006,620
Interest	659,484	-	659,484	209,550
Other	17,046	-	17,046	-
Total Debt Service	734,195	-	734,195	2,216,170
Total Expenditures	12,717,719	208,417	12,926,136	7,849,810
Excess (Deficiency) of Revenue Over (Under) Expenditures	(7,988,965)	-	(7,988,965)	(4,475,443)

Continued on next page.

See accompanying notes.

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HIGH DESERT MONTESSORI SCHOOL

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2022

(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2021)

	GENERAL FUND	SPECIAL EDUCATION FUND	TOTALS GOVERNMENTAL FUNDS	
			2022	2021
OTHER FINANCING SOURCES (USES)				
Proceeds from sales of capital assets	$ 1,086,030	$ -	1,086,030	$ -
Proceeds from loans	-	-	-	1,150,000
Proceeds from bond issues	-		-	11,965,000
Bond premium	-	-	-	1,042,336
PPP loan forgiveness	-	-		449,654
	1,086,030	-	1,086,030	14,606,990
Net Change in Fund Balance	(6,902,935)	-	(6,902,935)	10,131,547
FUND BALANCE, July 1, 2021	11,02 887	-	11,026,887	895,340
FUND BALANCE, June 30, 2022	$ 4,123,9 2	$ -	$ 4,123,952	$ 11,026,887

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See accompanying notes.

HIGH DESERT MONTESSORI SCHOOL

RECONCILIATION OF GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2022

Net Change in Fund Balances - Governmental Funds		$ (6,902,935)
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of capital assets is epreciated over their estimated useful lives.		
Capital outlay	7,994,255	
Net basis of disposed assets	(2,356,486)	
Less current year depreciation expense	(209,393)	5,428,376
Revenue reported in the governmental funds in a prior e is reported as revenue in the Statement of Activities in the cu re year.		3,010
Deferred bond premiums are cognized n income ver the term of the bond.		26,058
Repayment of long-t m d is repo ed in the governmental funds as expenditures but s reported as reduct n in long-term liabilities in the Statement of Ac ities.		1,671,900
Pension expense - diffe nce b ween actuarial determined liability and actual contributions made		289,823
Change in Net Position - Governmental Activities		$ 516,232

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See accompanying notes.

HIGH DESERT MONTESSORI SCHOOL

STATEMENT OF CHANGES IN STUDENT ACTIVITY AGENCY FUND
YEAR ENDED JUNE 30, 2022

	BALANCE JULY 1, 2021	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, 2022
ASSETS				
Cash	$ 25,250	$ 3,644	$ -	$ 28,894
LIABILITIES				
Accounts payable	$ 127	$ -	$ 127	$ -
Due to student groups	25,123	3,771	-	28,894
Total Liabilities	$ 25,250	$ 3,771	$ 127	$ 28,894

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See accompanying notes.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying financial statements of High Desert Montessori School, Reno, Nevada (the School) have been prepared in accordance with United States generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the authoritative standard-setting body for establishing governmental accounting and financi l reporting. A summary of the School's significant accounting policies consistently applied in the prepara on of the accompanying financial statements is as follows:

Reporting Entity

The School is a Nevada nonprofit organization, originally i corporated in January 2014. It is organized to operate as a public charter school sponsored by Washo County nder Nevada Revised Statutes (NRS) 386.500 to 386.610 and currently operates an elementary and id e school in Reno, Nevada. The governing Board of Directors (Board), consisting of three to seven membe is considered to be an independent body, as authorized by the Board of Trustees of the Was e County Sc ol District. The Board of Directors has decision making authority, the authority to desi nate m gement, the ability to significantly influence operations and is primarily accountable for fiscal m tters Theref re, the School is not included in any other governmental reporting entity as defin GASB p nouncements.

Basic Financial Statements - Go ernment-Wide Statements

The basic financial statements incl de both government-wide (based on the School as a whole) and fund financial statements. Th vernmen wide financial statements (the Statement of Net Position and the Statement of Activitie report in rmatio on all of the non-fiduciary activities of the School.

In the government-w de Statement f Net Position, the governmental activities column is presented on a consolidated basis and reflected n a full accrual, economic resource basis that recognizes all long-term assets and receivables, as ll a long-term debt and obligations. The School's net position is reported in two parts: invested in capital a sets and unrestricted net position. At the present time, no part of the School's net position is restricted.

The government-wide Statement of Activities reports both the gross and net cost of each of the School's functions. The functions are also supported by general revenues (distributive school funds and interest income not legally restricted for specific programs, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues and operating grants. Program revenues include operating grants, contributions and investment earnings legally restricted to support a specific program. Program revenue must be directly associated with the function. Operating grants include operating-specific and discretionary grants. The net costs (by function) are normally covered by general revenue.

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Basic Financial Statements – Fund Financial Statements

The financial transactions of the School are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. The School's resources are allocated to and accounted for in the individual funds based upon the purposes for which they are intended and the means by which spending activities are controlled.

The emphasis of the fund financial statements is on the major fu ds in the governmental type activity category. GASB Statement No. 34 sets forth minimum criteria (percentage o ssets, liabilities, revenues or expenditures/expenses of either fund category) for the de rmination of m or funds. The School's management may electively add funds as major funds, when it is determined he funds have specific community or management focus. Major individual gov nmental unds are reported as separate columns in the fund financial statements.

The School reports the following major **Governmen l Funds**:

General Fund

The General Fund is the S hool's rimary perating fund and accounts for all revenues and expenditures of the School not requ ed by law or contractual agreement to be reported in another fund.

Special Educatio d

The Special ducation Fu d is a pecial revenue fund. The revenues are legally restricted to expenditure for special edu tion purposes.

Measurement Focus

Government-Wide Financial S atements

The government-wide statements are prepared using the economic resources measurement focus. All assets and liabilities associated with the operation of the School are included on the Statement of Net Position. The Statement of Activities presents increases (revenues) and decreases (expenses) in total net position.

Fund Financial Statements

All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the Balance Sheet. The Statement of Revenues, Expenditures, and Changes in Fund Balances reports on the sources (revenues and other financing sources) and uses (expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include

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reconciliations with brief explanations to better identify the relationship between the government-wide financial statements and the governmental funds financial statements.

Basis of Accounting

The basis of accounting determines when transactions are recorded in the financial records and reported in the financial statements. The government-wide financial statements are pr pared using the accrual basis of accounting. Governmental funds use the modified accrual basis of a ounting. Differences between the accrual and the modified accrual basis of accounting arise in the re ogni on of revenue, the recording of deferred inflows/outflows, and in the presentation of expenses versus expend ures.

Revenues

Revenue resulting from exchange transactions, in which ch p ty gives and receives essentially equal value, is recorded on the accrual basis when the exchange tak lace. On a modified accrual basis, revenue is recorded in the fiscal year in which the resour s are measurab and available. Available means that the resources will be collected within the current scal y r or are pected to be collected soon enough thereafter to be used to pay liabilities of the curren fiscal ea For the School, available means expected to be received within sixty days of the fiscal year-end.

Non-exchange transactions, in wh h the Sch ol receiv value without directly giving equal value in return, include grants, entitlements and onation hich the revenue is recognized in the fiscal year in which all eligibility requirements have been ti fied. Eligibility requirements include timing requirements, which specify the year when th rces ar equired to be used or the year when use is first permitted; matching requirements, in whi h the Scho l must rovide local resources to be used for a specified purpose; and expenditure requi ments, in which he resources are provided to the School on a reimbursement basis. On a modified accrual b is, revenue f m non-exchange transactions must also be available before it can be recognized. Under the m dified ac ual basis, the following revenue sources are deemed both measurable and available at fiscal year- d: vestment earnings, grants and entitlements.

Deferred Inflows/Outflows of Resources

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred *outflows* of resources. This separate financial statement element represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expenditure) until then. The School's deferred outflows are related to its pension contributions, as discussed in Note 10. In addition to liabilities, the Statement of Net Position reports a separate section for deferred *inflows* of resources. This separate financial statement element represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until then. The Statement of Net Position reports deferred inflows related to its pension expense, as also discussed in Note 9. Additionally, advance payments received relating to the right to collect revenue on cell tower leases are reflected as deferred inflow of resources.

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Expenses/Expenditures

On the accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds.

Budgets and Budgetary Accounting

The School adheres to policies set forth by the Nevada Department of Educa n (Department) to adopt a tentative budget by April 15 and a final budget not later th June 8 for the su equent school year. The School is not required nor prohibited by the Department amend i s budget during the year. The budget was amended for the current fiscal year. The original and f al budgets are compared to the actual revenues and expenditures and are presented in the accompanying suppl mentary information.

Cash

Cash includes demand deposits held in a comme ial b nk an cash and cash equivalents maintained at Wilmington Trust, which is restricted f e purpos f debt service.

Capital Assets

Capital assets, which are compri d land, buildings and improvements, furniture, equipment, and vehicles, are reported in th governm nt-wide financial statements. The School defines capital assets as having an initial, indi dual cos f mor han $5,000 and an estimated useful life in excess of one year. If purchased or const ucted, capital a ets are recorded at historical cost or estimated historical cost. Donated capital assets are val d at their esti ated acquisition value as of the date of donation. The costs of normal maintenance and repair that do no add to the value of an asset or materially extend an asset's life are not capitalized.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

Computer and equipment	3-10 years
Furniture and fixtures	10-20 years
Buildings and improvements	10-39 years

Accrued Liabilities

Accrued liabilities consist principally of teacher, administrator, and other School employee salaries and benefits for the school program year ended June 30, 2022, but which were not yet paid as of that date.

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Income Taxes

The School is exempt from federal income taxes under Internal Revenue Code Section 501(c)(3) as a non-profit organization. Management annually reviews its tax positions, which are summarized as follows:

- The School has not engaged in activities that would jeopardize its tax-exempt status; has not engaged in any activities that would result in unrelated business income tax and has determined that there are no material uncertain tax positions that require recognition in he financial statements.

No provision for income taxes has been made in the accompanying fi nc l statements and the School does not expect any material change in uncertain tax positions within the next tw ve months.

Use of Estimates

The preparation of financial statements in conformity with GAAP equires management to make estimates and assumptions that affect the reported amounts of assets, l b ities, revenues and expenses/expenditures and disclosure of contingent assets and liabilities. According y actual results could differ from these estimates.

Comparative Data

Comparative total data for the prio year s been rovided on the budgetary comparison schedules to facilitate financial analysis. It is ot consid red full d closure of transactions for fiscal year 2021. Such information can only be obtained y refer g audited financial statements for that year.

NOTE 2 – COMPLIANCE WIT NEVADA REVISED STATUTES

The School confor ed to all signific nt statutory constraints on its financial administration during the year, with the exception of NRS 354.626 a expenditures exceeded appropriations in the following line items:

rogram / Function	Amount
General Fund:	
Capital outlay	$ 58,279

NOTE 3 – CASH AND INVESTMENTS

The School's cash balances for general operating purposes as of June 30, 2022 consists primarily of a checking and savings account. The government-wide balance of unrestricted cash is $244,321 as of June 30, 2022. The accounts are insured by the Federal Deposit Insurance Corporation (FDIC) up to an aggregate of $250,000 per institution. Amounts in excess of $250,000 per institution are fully collateralized through the State of Nevada Pooled Collateral Program. Cash of $262,317 is held in Wilmington Trust and is restricted for debt service.

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A summary of the School's cash and investments as of June 30, 2022 is as follows:

Cash Balances:	
Wells Fargo	$ 209,231
United Federal Credit Union	35,090
Wilmington Trust	262,317
	506,638
Investments:	
Edward Jones, custodian	881,6
Wilmington Trust, custodian	2,514,625
	3,396,238
Total Cash and Investments	$ 3,902,876

The cash and investments are reported in the finan ial stat m ts as follows:

Cash and in estment	$ 1,127,289
Restricte cash and i vestments	2,775,587
Total Cas a d Investments	$ 3,902,876

The School categoriz the fair va e meas ements of its investments based on the hierarchy established by generally accepted ccounting prin ples. The fair value hierarchy, which has three levels, is based on the valuation inputs used o measure an sset's fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs a e significant other observable inputs; Level 3 inputs are significant unobservable inputs. The Sc ool does not have any investments that are measured using Level 2 or 3 inputs.

As of June 30, 2022, the School's fair value measurements are as follows on:

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Exchange Traded and Closed-End Funds	Fair Value	Fair Value Measurements 1	2	3
iShares MSCI EAFE Small Cap	$ 7,368	$ 7,368	$ -	$ -
iShares Core US Aggregate Bond	86,600	86,600	-	-
Vanguard FTSE Dev Mkts	43,825	43,825	-	-
Vanguard FTSE Emerging Mkt	21,897	21,89	-	-
Vanguard Growth	46,580	46 580	-	-
Vanguard Value	74,755	74,7 5	-	-
Vanguard Large Cap	15,167	15,167	-	-
Vanguard Small Cap	15,132	15,132	-	-
			-	-
Open-Ended Mutual Funds			-	-
Bridge Builder Core Plus	115,3	115,351	-	-
Bridge Builder Intl Equity	44,493	44,493	-	-
Bridge Builder Large Growth	46,238	46,238	-	-
Bridge Builder Large Value	52 4	52,564	-	-
Bridge Builder Small/Mid Growth	3 ,892	30,892	-	-
Bridge Builder Small/Mid Value	29,946	29,946	-	-
Delaware Emerging Mkts	28,804	28,804	-	-
DFA Intl Small Company	14,557	14,557	-	-
Goldman Fs Govt	14,487	14,487	-	-
Oakmark Intl R6	14,477	14,477	-	-
TRP HY Bond	21,582	21,582	-	-
TCW Emergin Mkts Income	14,316	14,316	-	-
	739,031	$ 739,031	$ -	$ -
Investments Not Cla ified y Level:				
Wilmington US Treasury Money Market	2,514,625			
Edward Jones Money Market	663			
Edward Jones Cash Account	96,571			
	3,350,890			
Unrecorded adjustment to fair value	45,348			
Total Investments	$ 3,396,238			

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NOTE 4 – ACCOUNTS RECEIVABLE

Accounts receivable consist of amounts due for services provided by the School for the Kindergarten Enhancement Program, Before and After Care, and Pre-K Programs. In addition, accounts receivable includes amounts due from the Department of Education for education funding for this fiscal year.

NOTE 5 – NET POSITION AND FUND BALANCE CLASSIFICAT ONS

Government-Wide Financial Statements

The government-wide Statement of Net Position represents the differenc between assets and deferred outflows of resources, and liabilities and deferred inflows of res urces. Net pos on is typically categorized as invested in capital assets, restricted and unrestricted.

Net position is reported as restricted when there are statutory limi ation on their use either through enabling legislation adopted by the School or through external restrictio s imposed by creditors, grantors or laws or regulations of other governments. As of June 30 2 22 $1,028,692 f the School's net position is reported as restricted.

Unrestricted net position represents th hool's ava ble financial resources.

Fund Financial Statements

Generally accepted accounting prin iple for governments require fund balance classifications that comprise a hierarchy based primaril n the ex nt to which a government is bound to observe constraints imposed upon the use of the re urces rep rted in overnmental funds.

The School may rep the following lassifications:

Non-spendable – amounts th t can ot be spent because they are either (a) not in spendable form or (b) legally or contractually required to b maintained intact.

Restricted – amounts that can be spent only for specific purposes because of constitutional provisions, charter requirements or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

Committed – amounts that can be used only for specific purposes determined by a formal action of the Board. The Board is the highest level of decision making authority for the School. Commitments may be established, modified, or rescinded only through ordinances or resolutions approved by the Board.

Assigned – amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes.

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Unassigned – the residual classification for the General Fund.

When both restricted and unrestricted resources are available for use, it is the Board's policy to use externally restricted resources first, then unrestricted resources – committed, assigned, and unassigned, in that order – as needed, unless the Board has provided for otherwise in its commitment or assignment actions.

NOTE 6 – CAPITAL ASSETS

A summary of changes in capital assets for the year ended June 30, 2 22 is hown below:

	Balance July 1, 2021	Increases (Decreases)	Balance June 30, 2022
Nondepreciable capital assets			
Land	$ 1,297,439	(925,685)	$ 371,754
Depreciable capital assets			
Buildings and improvements	6,420, 7	,109,620	12,530,207
Computers and equipment	158,2 2	(26,760)	131,522
Furniture and fixtures	9 793	(19,000)	72,793
Total cost	6,6 0,662	6,063,860	12,734,522
Less: accumulated depr ciation	1,60 345	(546,873)	1,054,472
Depreciable asset net	69,317	6,610,733	11,680,050
Construction in p g ss	256,408	(256,408)	-
Governm ntal Activities			
Capital assets, net	$ 6,623,164	$ 5,428,640	$ 12,051,804

Depreciation expense of $20 3 for the year ended June 30, 2022 have not been allocated to the School's functions/programs.

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NOTE 7 – LONG-TERM DEBT

On June 10, 2021, the School entered into a Loan Agreement as the borrower of proceeds of $11,965,000 Charter School Revenue Bonds, Series 2021AB, issued by the Public Finance Authority of the State of Wisconsin. The proceeds were used to finance and/or refinance certain costs of the acquisition, construction, installation, renovation, rehabilitation, improvement, furnishings and equipment of the School's facilities in Reno, NV; fund a debt service reserve fund for the bonds; and pay certain i uance costs related to the bond issue. The bonds have a coupon interest rate of 5% and mature in June 2 61.

The obligation is a general obligation of the School, and is secu d by a pledge of e School's (the Borrower) gross revenues, along with a deed of trust on the School's p ncipal facilities. The School is required to make payments sufficient to provide for the payment of the prin pal of an the redemption premium, and interest on the bonded debt. In addition, payments are required to m in ain a debt service reserve fund, as well as certain administrative fees.

Total interest expense related to the School's long erm deb f r the year ended June 30, 2022 was $633,426.

The following shows the changes in th ol's long erm liabilities for the year ended June 30, 2022:

	Bal e uly 1, 2	Additions of New Debt	Retirements, Repayments and Reductions	Balance June 30, 2022	Due Within One Year
Mortgages and loans yable	$ 662,885	$ -	$ (1,662,885)	$ -	$ -
Bonds payable	11 65,000	-	(8,750)	11,956,250	105,417
Bond premium	042,336	-	(26,058)	1,016,278	26,058
	14,670,221	-	(1,697,693)	12,972,528	131,475
Net pension liability	2,828,929	-	(644,031)	2,184,898	-
Total long-term liabilities	$ 17,499,150	$ -	$ (2,341,724)	$ 15,157,426	$ 131,475

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The annual debt service requirements for the outstanding bonds as of June 30, 2022, net of bond premiums, are as follows:

Fiscal Year	Principal	Intere	Total Requirements
2023	$ 105,417	$ 97 813	$ 703,230
2024	110,416	592,54	702,957
2025	115,417	587,021	702,438
2026	120,833	581,250	702,083
2027	130,4	575,209	705,626
2028-2032	742,917	2,772,916	3,515,833
2033-2037	954,166	2,567,292	3,521,458
2038-2042	1,21 000	303,729	3,513,729
2043-2047	541,25	1,970,104	3,511,354
2048-2052	1, 68 334	1,543,834	3,512,168
2053-2057	2,5 5,416	999,812	3,515,228
2058-2062	2,44 667	308,375	2,750,042
	$ 11,956,250	$ 15,399,896	$ 27,356,146

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NOTE 8 – DEFERR D INFLOWS F RESOURCES OTHER THAN PENSIONS

As of June 30, 2021, def red inflow of resources other than pensions consisted of $279,940 from the sale of cell tower lease rights.

NOTE 9 – NEVADA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

Plan Description

The School contributes to the State of Nevada Public Employees Retirement System (PERS) a statewide, cost-sharing, multiple-employer defined benefit plan administered by the State of Nevada that covers substantially all employees of the School. PERS provides retirement, disability, and death benefits, including annual cost of living adjustments, to plan members and their beneficiaries. Chapter 286 of the Nevada Revised Statutes establishes the benefit provisions provided to the participants of PERS. These benefit provisions may only be amended through legislation. PERS issues a publicly available financial report that includes financial statements and required supplementary information. That report is available on the web

at http://www.nvpers.org or by writing to the State of Nevada Public Employees Retirement System, 693 West Nye Lane, Carson City, NV 89703-1599 or by calling (775) 687-4200.

Benefits Provided

Benefits provisions of the defined benefit pension plan are established by Nevada Revised Statutes (NRS or statute), which may be amended. Benefits are determined by the number f years of accredited service at time of retirement and the member's highest average compensation i any 36 consecutive months with special provisions for members entering the System on or after Janu y 1, 010, and on or after July 1, 2015. Benefit payments to which participants or their beneficiaries may be entitled u der the plan include pension benefits, disability benefits, and survivor benefits.

Monthly benefit allowances for members are computed at 2 5% of erage compensation for each accredited year of service prior to July 1, 2001. For service earned on an fter July 1, 2001, this multiplier is 2.67% of average compensation. For members entering he System on after January 1, 2010, there is a 2.5% multiplier, and for regular members entering PE S on after July 2015, there is a 2.25% multiplier. The System offers several alternatives to the unmodifi d servi e r ement allowance which, in general, allow the retired employee to accept a reduced service re rement allowance payable monthly during his or her lifetime and various optional monthl paym nts to a amed beneficiary after his or her death.

Post-retirement increases are pro ided by a thority of RS 286.575-.579.

Vesting

Regular members are igible fo etirem t at age 65 with five years of service, at age 60 with ten years of service, or at any a e with thirty ye rs of service. Regular members entering the System on or after January 1, 2010, are eligible f retirement at ge 65 with five years of service, or age 62 with ten years of service, or any age with thirty yea of servic Regular members who entered the System on or after July 2015, are eligible for retirement at ag 65 w th five years of service, or at age 62 with ten years of service or at age 55 with 30 years of service or any age with 33 1/3 years of service.

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

Contributions

Contribution provisions are specified by state statute and may be amended only by action of the State legislature. Contribution rates are based on annual actuarial valuations and are expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance a portion of the unfunded accrued liability. New hires, in agencies which did not elect the Employer-Pay Contribution (EPC) plan prior to July 1, 1983, have the option of selecting one of two contribution plans. One plan provides for

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matching employee and employer contributions, while the other plan provides for employer-pay contributions only. Under the matching Employee/Employer Contribution (EE/ER) plan a member may, upon termination of service for which contribution is required, withdraw employee contributions which have been credited to their account. All membership rights and active service credit in the System are canceled upon withdrawal of contributions from the member's account. If EPC was elected, the member cannot convert to the Employee/Employer Contribution plan.

The required contribution rates for the fiscal year ended June 30, 2022 wa 5.50% for the EE/ER contribution and 29.75% for the EPC contribution. The School's contributions w re $283, 69 for the year ended June 30, 2022.

PERS Investment Policy

PERS' policies which determine the investment portfolio targ t a set allocation are established by the PERS Board. The asset allocation is reviewed annually and is designe o meet the future risk and return needs of the System.

The following was the PERS Board's adopted policy a get asset allocation as of June 30, 2021:

Asset lass	Targe Allo ion	Long-Term Geometric Expected Real Rate of Return
U.S Stocks	42%	5.50%
I ernation l Stock	18%	5.50%
U.S. Bonds	28%	0.75%
Private Marke	12%	6.65%
	100%	

Net Pension Liability

At June 30, 2022, the School reported a liability of $2,184,898 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The School's proportion of the net pension liability was based on the School's share of contributions in the PERS pension plan relative to the total contributions of all participating reporting units and members. At June 30, 2021, the School's proportion of the regular plan was .02395%, compared to its .02031% proportion measured as of June 30, 2019, a decrease of .00085.

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Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability of the School calculated using the discount rate of 7.25%. The following also reflects what the School's net pension liability would be if it were calculated using a discount rate that is 1.00 percentage point lower (6.25%) or 1.00 percentage point higher (8.25%) than the current discount rate of 7.25%.

	1% Decrease in Discount Rate (6.25%)	D scoun Rate (7.25%)	1% Increase in Discount Rate (8.25%)
Net Pension Liability	$ 4,350 0 2	$ 2,184,898	$ 398,815

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's duciary net po tion is available in the Comprehensive Annual Financial Report, available on the NVPERS web

Actuarial Assumptions

The System's net pension liability as meas red as o June 30, 2021, and the total pension liability used to calculate the net pension liabilit was determined by an actuarial valuation as of that date.

The total pension liability was determ ed using the following actuarial assumptions, applied to all periods included in the measu ment:

Investm nt rate of return	7.25% per year.
Salary increa s	4.20% to 9.10% depending on service.
Inflation rate	2.50% per year.
Productivity pay increase	0.50%
Other assumptions	Same as those used in the June 30, 2021 funding actuarial valuation.

Actuarial assumptions used in the June 30, 2021 valuation were based on the results of the experience study for the period July 1, 2016 through June 30, 2020.

The discount rate used to measure the total pension liability was 7.25% as of June 30, 2021. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rate specified in statute. Based on that assumption, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments for current active and inactive

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employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

For the year ended June 30, 2022, the School recognized pension expense of $3,204. As of June 30, 2022, the School reported deferred outflows of resources and deferred inflows of re urces related to pensions from the following sources:

	De red Outflow of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$ 242,020	$ 15,377
Changes in assumptions	725,424	-
Net difference between projected and actual earnings on pension plan assets	-	1,782,807
Changes in proportion and differences bet een the District's contributions and proportionate s are of contributions	444,242	338,668
The District's contribution ubseque to the measurement date	283,669	-
	$ 1,695,355	$ 2,136,852

The School's contri utions subsequ nt to the measurement date will be recognized as a reduction of the net pension liability in th year ending J ne 30, 2023. Other amounts reported as deferred outflows of resources and (deferred inflows) o resources elated to pensions will be recognized in pension expense as follows:

Years Ending June 30	Amount
2023	$ (243,664)
2024	(243,725)
2025	(249,963)
2026	(258,746)
2027	236,614
2028	34,318
	$ (725,166)

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NOTE 10 – RISK MANAGEMENT

The School is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions and natural disasters for which the School carries commercial insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

NOTE 11 – PUPIL-CENTERED FUNDING PLAN FOR FINANCING EDUCATION

During the 2019 State legislative session, Senate Bill 543 created he new Pupil-Centered Funding Plan (PCFP), effective July 1, 2021. The PCFP replaces the Nevada Plan formula, whi had been in existence since the late 1960's. Under the PCFP all state and local funding f r education flow t ough the newly created State Education Fund (SEF), a special revenue fund of th State of Nevada. Accordingly, taxes generated locally in support of education are now remitted to the Stat and th n distributed to the districts and charter schools through the PCFP funding formula.

In addition to the SEF, an Education Stabilization Acco t (ESA) wa established. The purpose of this fund is to receive school district surplus funds. Transfer by sch ol tricts to this fund are required if a district's fund balances exceeds 16.6% of total budgeted expe di ures compared with the same calculation for FY20.

The PCFP is comprised of a statew de base p r pupil f nding amount, determined for the biennium during its respective legislative session. ertain c dj stment factors are then applied to equitably adjust the per pupil funding for each school distr a d charter schools, resulting in an adjusted base per pupil funding. This per pupil amount y hen be creased for certain auxiliary services provided to pupils, such as transportation and fo d services. is com onent of the PCFP funding is unrestricted General Fund revenue.

Additional weighted funding inclu ed in the PCFP are restricted amounts for certain student groups, including English learn s, at-risk and gifted and talented students. Special education funding is not currently part of the PCFP. e f nding is based on the number of special education students in each district or charter school, subject to certain limitations and/or provisions.

Finally, pursuant to NRS 387.1246, the Commission on School Funding was created. The Commission's duties include providing guidance to the school districts and the Nevada Department of Education as the PCFP is being implemented. The Commission will also monitor the impact of the implementation and provide recommendations for improvement.

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HIGH DESERT MONTESSORI SCHOOL

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF SCHOOL'S PROPORTIONATE SHARE OF THE NPL
(NET PENSION LIABILITY)
PUBLIC EMPLOYEES' RETIREMENT SYSTEM OF NEVADA
LAST TEN FISCAL YEARS*

Plan Year Ended	2021	2020	2019	2018	2017	2016	2015	2014
School's portion of the Net Pension Liability	0.02396%	0.02030%	0 2333%	.02392%	0.02373%	0.02448%	0.02307%	0.02066%
School's proportionate share of the Net Pension Liability	$ 2,184,898	$ 2,828,929	$ 3,181,1	$ 3,261,652	$ 3,155,658	$ 3,293,959	$ 2,643,388	$ 2,153,357
School's covered employee payroll	$ 1,902,167	$ 1,665, 5	$ 1,668,787	1,733,678	$ 1,666,993	$ 1,612,661	$ 1,531,090	$ 1,390,851
School's proportionate share of the Net Pension Liability as a percentage of its covered employee payroll	114.86%	169.86%	190.62%	188.13%	189.30%	204.26%	172.65%	154.82%
Plan fiduciary net position as a percentage of the Total Pension Liability	6.51%	77.00%	76.50%	75.20%	74.40%	72.20%	75.10%	76.30%

*GASB Statement No. 68 requires ten years of inform ion to be p ented. H wever, until a full 10 year trend is available, the School presents information for th se years for whic he inform tion is available.

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HIGH DESERT MONTESSORI SCHOOL

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE SCHOOL'S CONTRIBUTIONS
PUBLIC EMPLOYEES' RETIREMENT SYSTEM OF NEVADA
LAST TEN FISCAL YEARS*

	Determined fo the Year ded June 30,							
	2022	**2021**	**2020**	**2 9**	**20**	**2017**	**2016**	**2015**
Statutorily required contribution	$ 283,669	$ 252,146	$ 211,662	$ 353 6	$ 370,051	$ 352,614	$ 349,884	$ 290,876
Contributions in relation to the statutorily required contribution	283,669	252,146	1 662	35 86	370,051	352,614	349,884	290,876
Contribution deficiency (excess)	-	-	-	-	-	-	-	-
School's covered employee payroll	$ 1,902,167	$ 1 5,475	$ 1,426 69	$ 1,668,787	$ 1,733,678	$ 1,666,993	$ 1,612,661	$ 1,531,090
Contributions as a percentage of covered employee payroll	14.91%	15 1 %	4%	21.17%	21.34%	21.15%	21.70%	19.00%

*GASB Statement No. 68 requires ten years o nformation to be p sented. However, until a full 10 year trend is available, the School presents information for ose years for wh h the information is available.

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HIGH DESERT MONTESSORI SCHOOL

BUDGETARY COMPARISON SCHEDULE - GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2022

(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021)

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE TO FINAL BUDGET	2021 ACTUAL (Memo Only)
REVENUES					
Local sources:					
Charges for services	$ 701,000	$ 678,650	$ 668,983	$ (9,667)	$ 327,008
Rental income, net	30,000	11,250	,440	(2,810)	-
Donations and fundraising	23,000	31,260	6 174	4,914	34,606
Investment income	-	1,910	4, 2	2,842	10,156
	754,000	723,070	718,349	(4,721)	371,770
State sources:					
Pupil-Centered Funding Plan	3,081,235	2 5 2,748	2,541,252	(41,496)	-
Pupil-Centered Funding Plan, restricted	-	4 665	216,318	(214,347)	-
Special Education State allocation	152,565	158,5	158,565	-	152,565
Distributive School Account	-	-	-	-	2,753,025
	3,233,80	171,978	2,916,135	(255,843)	2,905,590
Federal sources:					
Federal grants	88,203	1,001,092	1,302,687	301,595	97,007
Total Revenues	4,0 6,003	4,896,140	4,937,171	41,031	3,374,367
EXPENDITURES					
Current					
Instruction					
Regular program	1,558,457	1,667,479	1,603,641	63,838	1,399,345
Special programs	242,833	568,017	374,789	193,228	194,440
Total Instruction	1,801,290	2,235,496	1,978,430	257,066	1,593,785
Support Services					
Administration	608,943	715,942	712,953	2,989	1,305,970
Operations and maintenance	213,269	294,375	293,286	1,089	217,235
Student support	200,987	124,126	122,166	1,960	127,138
Other support	468,755	574,656	571,241	3,415	356,455
Nutrition services	1,612	385,899	382,183	3,716	-
Total Support Services	1,493,566	2,094,998	2,081,829	13,169	2,006,798
Capital Outlay	-	8,073,403	8,131,682	(58,279)	2,033,057

Continued on next page.

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HIGH DESERT MONTESSORI SCHOOL

BUDGETARY COMPARISON SCHEDULE - GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2022

(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021)

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE TO FINAL BUDGET	2021 ACTUAL (Memo Only)
Debt Service					
Principal	$ 791,290	$ 57,665	$ 57,665	$ -	$ 2,006,620
Interest	-	659,484	659,484	-	209,550
Other		17,046	17 046	-	-
Total Debt Service	791,290	734,195	4 195	-	2,216,170
Total Expenditures	4,086,146	13,138,092	12,926,136	211,956	7,849,810
Excess (Deficiency) of Revenue Over (Under) Expenditures	(10,143)	(8, 1,952)	(7,988,965)	252,987	(4,475,443)
OTHER FINANCING SOURCES (USES)					
Sale of capital assets	-	1,086,030	1,086,030	-	-
Proceeds from loans	-	-	-	-	1,150,000
Proceeds from bond issues	-	-	-	-	11,965,000
Bond premium	-	25,818	-	(25,818)	1,042,336
PPP loan forgiveness	-	-	-	-	449,654
	-	1,111,848	1,086,030	(25,818)	14,606,990
Net Change in Fund Balance	(10,143)	(7,130,104)	(6,902,935)	227,169	10,131,547
**FUND BALANCE, July , **	11 26,890	11,026,890	11,026,887	(3)	895,340
FUND BALANCE, June	$11,016,747	$ 3,896,786	$ 4,123,952	$ 227,166	$11,026,887

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HIGH DESERT MONTESSORI SCHOOL

BORROWER'S RATIOS

JUNE 30, 2022

LOAN AGREEMENT SEC. 8.04 - DEBT SERVICE COVERAGE RATIO

I. Net Income Available for Debt Service

Statement of Activities:	
Change in Net Position	$ 516,232
Adjustments:	
Interest expense	650,472
Depreciation	209,393
Gain on sale of Orovada property	(343,779)
Net Income Available for Debt Service FYE 30/22	1,032,318

II. Debt Service

Debt Service Schedule (Public Finance Au hori y 6/1/21)	637,059
CDFI Loan (Orovada)	122,616
Total Debt Service FYE /22	759,675

III. Debt Service Coverage Rat (DSCR)

Net Income Available for Deb Service FYE 6/30/22	1,032,318
Divided By	
Total Debt rvice FYE 6/30 2	759,675
Debt S vice Cove ge Ratio	**1.36**
Requirement	1.00

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HIGH DESERT MONTESSORI SCHOOL

BORROWER'S RATIOS

JUNE 30, 2022

LOAN AGREEMENT SEC. 8.18 - LIQUIDITY COVENANT (DAYS CASH ON HAND)

I. Cash and Cash Equivalents	
Cash and Cash Equivalents - Unrestricted	
Wells Fargo	$ 209,234
UFCU	35,090
Edw Jones - MM Fund	663
Edw Jones - Cash Acct	96,571
	341,558
Cash and Cash Equivalents with Wilmington Trust	
Total held with Wilmington Trust	2,775,587
Less: Restricted for construction costs	(1,808,007)
	967,580
Due from Other Governments (Accounts Receivable)	
Total Due from Other Governments	434,583
Less: Childrens Cabinet (not received wi in 60 d y)	(303,705)
	130,878
Cash on Hand at 6/3 22	1,440,016
II. Average Daily Expenses	
Statement of Activities	
Total Expenses	4,767,728
Adjustment	
Inter t (added back rough Debt Service, below)	(650,472)
Depr iation	(209,393)
Debt Ser ce Payment	
Bond	637,059
CDFI (Orov a)	122,616
	4,667,538
Divided by 365 days	
Average Daily Expenses	12,788
III. Days Cash on Hand	
Cash on Hand at 6/30/22	1,440,016
Divided by:	
Average Daily Expenses	12,788
Days Cash on Hand	**113**
Requirement	45

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SILVA, SCEIRINE
& ASSOCIATES, LLC
CERTIFIED PUBLIC ACCOUNTANTS

David E. Silva, CPA
David T. Sceirine, CPA
Melinda R. Torvinen, CPA

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

To the Board of Directors
High Desert Montessori School
Reno, Nevada

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the High Desert Montessori School (the School) as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the School's basic financial statements and have issued our report thereon dated December 20, 2022.

Internal Control over Financial Reporting

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

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

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

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Compliance and Other Matters

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

Purpose of this Report

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

Wilkin, Perrine & Assoc, LLC

Reno, Nevada
December 20, 2022

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HIGH DESERT MONTESSORI SCHOOL

INDEPENDENT AUDITORS' COMMENTS
JUNE 30, 2022

STATUTE COMPLIANCE

Current Year

Our comments related to the School's compliance with significant statut ry constraints are reported in Note 2 to the financial statements.

Progress on Prior Year

Potential violations due to expenditures exceeding appr priations were ported in the financial statements for the year ended June 30, 2021, and have al o been reported for e year ended June 30, 2022.

AUDIT RECOMMENDAT ONS

Current Year

There are no recommendations f th magnitude which we consider necessary for inclusion in this report as of or for the y ded Jun 30, 2022.

Prior Year

There were no recommendations o the magnitude considered necessary for inclusion in the report as of or for the year ended Ju 30, 202 .

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HIGH DESERT MONTESSORI SCHOOL

Annual Report

June 30, 2023

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SILVA, SCEIRINE
& ASSOCIATES, LLC
CERTIFIED PUBLIC ACCOUNTANTS

HIGH DESERT MONTESSORI SCHOOL

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors
High Desert Montessori School
Reno, Nevada

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the vernmental ac vities and each major fund of the High Desert Montessori School (the School), Reno, N ada of and for the y r ended June 30, 2023, and the related notes to the financial statements, which ollectively comprise the School's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above pr sent fairly, in all material respects, the respective financial position of the governmen al ivities and ach major fund of the High Desert Montessori School as of June 30, 2023, and the re pective ges in financial position, for the year then ended in accordance with accounting principles gen ral y accepted in the United States of America.

Basis for Opinions

We conducted our audit in acc dance wit auditing s andards generally accepted in the United States of America and the standards applica le to nancial au its contained in *Government Auditing Standards,* issued by the Comptroller General of the U ted States. Our responsibilities under those standards are further described in the Audit r s Resp sibilit for the Audit of the Financial Statements section of our report. We are required to b independent f the School and to meet our other ethical responsibilities, in accordance with the relevant et cal requireme s relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropria e to provide a basis for our audit opinions.

Responsibilities of Manag me for the Financial Statements

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

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

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Auditors' Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional sk tici m throughout the audit.

- Identify and assess the risks of material misstatement f the financial s tements, whether due to fraud or error, and design and perform audit proced res responsive to thos risks. Such procedures include examining, on a test basis, evidence regar ng the a ounts and disclosures in the financial statements.

- Obtain an understanding of internal contr l r vant to the a dit in order to design audit procedures that are appropriate in the circumstances, ut not the purpose of expressing an opinion on the effectiveness of the School's internal control Acc rdingly, no such opinion is expressed.

- Evaluate the appropriaten ss of ac unting policies used and the reasonableness of significant accounting estimates m de by ma agement, a well as evaluate the overall presentation in the financial statements.

- Conclude whe er, in our udgme there are conditions or events, considered in the aggregate, that raise substa tial doubt abo the School's ability to continue as a going concern for a reasonable period of tim

We are required to comm nicate w th those charged with governance regarding, among other matters, the planned scope and timing f e audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, pension information, and the Governmental Funds' budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial

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statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Prior Year Partial Comparative Information

We have previously audited in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of the School as of and for the year ended June 30, 2022, and have issued our report thereon dated December 20, 2022 which expressed an unmodified opinion on the respective financial statements of the governmental activities and each major fund. The summarized comparative information presented in the basic financial statements as of and for the year ended June 30, 2022 is consistent with the audited financial statements from which it is derived.

The individual fund financial statements and schedules related to the 2022 financial statements are presented for purposes of additional analysis and were derived from an relate directly to the underlying accounting and other records used to prepare the 2022 financial s tem nts. The information has been subjected to the auditing procedures applied in the audit of the 2022 basic fi ncial statements and certain other additional procedures, including comparing and rec nciling such in rmation directly to the underlying accounting and other records used to prepare t ose financial stateme s or to those financial statements themselves, and other additional procedures accorda ce with auditing standards generally accepted in the United States of America. The individual un financial statements and schedules are consistent in relation to the basic financial statements from whi they have been derived.

Other Reporting Required by Government Aud ting tandards

In accordance with *Government Auditing Standards*, e have also ued our report dated November 7, 2023, on our consideration of the School's rnal con over financial reporting and on our tests of its compliance with certain provisions laws, gulation contracts, and grant agreements and other matters. The purpose of that report is sol ly to des ibe the sc pe of our testing of internal control over financial reporting and compliance and th esults f tha g, and not to provide an opinion on the effectiveness of the School's internal control over ancial reporting or on compliance. That report is an integral part of an audit performed in corda e with *Government Auditing Standards* in considering the School's internal control over financia reporting an compl nce.

Other Information

Management is responsi e for the ther information included in the annual report. The other information comprises the Schedules of or wer's Ratios but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any other for of assurance thereon. In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Reno, Nevada
November 7, 2023

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HIGH DESERT MONTESSORI SCHOOL
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2023

As the administration of the High Desert Montessori School (the School), we offer readers of the School's financial statements this narrative overview and analysis of its financial activities for the fiscal year ended June 30, 2023. We encourage readers to read the information presented here in conjunction with additional information that we have furnished in the School's financial statements, which follow this narrative.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an intro u ion to the School's financial statements. The School's basic financial statements consist of three c mponents: 1) Government-wide financial statements, 2) Fund financial statements, a d 3) Notes to he financial statements. The basic financial statements present two different iews of the Schoo through the use of government-wide statements and fund financial st ements In addition to the basic financial statements, this report contains other required supple en al information that will enhance the reader's understanding of the financial condition of the Sch ol.

Financial Highlights

- The School's net position (d it) as of J e 30, 2023 was ($777,585), which represents an decrease of ($1,074,478) fr m the p ior yea net position of $296,893.

- The General Fund had fun balance f $1,836,263, compared to a June 30, 2022 fund balance of $4,123 952

Basic Financial S atements

Government-Wide Finan ial Statements

The first two statements in the basic financial statements are the **Government-wide Financial Statements**. The government-wide financial statements are designed to provide the reader with a broad overview of the School's finances, similar in format to the financial statements of a private-sector business. They provide both short and long-term information about the School's financial status.

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

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

Fund Financial Statements

The next statements are **Fund Financial Statements**. These statements focus on the activities of the individual parts of the School. These statements provide more detail than the government-wide statements. The fund financial statements for the School report the General Fund, the Special Education Fund, and the School Activity Agency Fund.

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The School uses fund accounting to ensure and reflect compliance (or non-compliance) with finance-related legal requirements, such as the Nevada Revised Statutes (NRS) and the School's regulations.

Governmental Funds – Governmental funds are used to account for those functions reported as governmental activities in the government-wide financial statements. These funds focus on how assets can readily be converted into cash flows in and out, and the balances left at year-end available for spending in future periods. Governmental funds are reported using an accounting method called *modified accrual accounting* that provides a short-term spending focus. As a result, the governmental fund financial statements give the reader a detailed short-term view that helps you determine if there are more or less financial resources available to finance the School's programs. The relationships between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds are described in reconciliations that are a part of the fund financial statements.

The focus of the governmental fund statements is on major funds. The School has two individual governmental funds, both of which are considered major funds:

- General Fund
- Special Education Fund

Notes to the Financial Statements

The next section of the basic financial statements is the notes. The notes to the financial statements explain in detail some of the data contained in the government-wide and fund financial statements.

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Required Supplementary Information

The School's required supplementary information includes a comparison of its budgeted revenues and expenditures to the actual results achieved for the current fiscal year. In addition to this schedule, the School provides information that is required by the Governmental Accounting Standards Board, relative to its participation in the Public Employees' Retirement System in Nevada (PERS).

GOVERNMENT-WIDE FINANCIAL AN LYSIS

As noted earlier, net position may serve as one useful indicator of the S hool's financial condition over time. The assets and deferred outflows of resour es exceeded the iabilities and deferred inflows of resources by ($777,585) as of June 30, 2023 ompared to a net position of $296,893 as of June 30, 2022. Included in the School's net position is 476,36 , reflecting its investment in capital assets (e.g. buildings, improvements, furniture and equip ent) net of related bonded debt. These capital assets are used to provide education ervices to its students; consequently, they are not available for future spending.

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Below is a summary of the School's net position for 2023 compared to 2022:

HIGH DESERT MONTESSORI SCHOOL
NET POSITION (DEFICIT)

	2023	2022	Change
Assets			
Current assets	$ 1,140,701	$ 682,403	$ 458,298
Other assets	62,505	72,170	(9,665)
Restricted cash and equivalents	1,069,352	3 657,200	(2,587,848)
Net capital assets	13,317,414	12,0 804	1,265,610
Total Assets	15,589,972	16,463,5 7	(873,605)
Deferred Outflows of Resources	2,13 027	1,695,355	442,672
Total Assets and Deferred Outflows	17,727,999	18,158,932	(430,933)
Liabilities			
Current liabilities	43 ,292	287,821	148,471
Long-term liabilities, due in one y	147,067	131,475	15,592
Long-term liabilities, due after ne yea	17 398,398	15,025,951	2,372,447
Total Liabilities	17,981,757	15,445,247	2,536,510
Deferred Inflows of Resource	523,828	2,416,792	(1,892,964)
Total Liabi ties and Defer ed Inflows	18,505,585	17,862,039	643,546
Net Position (Def it)			
Net investment in cap tal ass ts	476,361	826,171	(349,810)
Restricted for debt servi	708,615	1,028,692	(320,077)
Unrestricted (Deficit)	(1,951,484)	(1,557,970)	(393,514)
Total Net Position (Deficit)	$ (777,585)	$ 296,893	$(1,074,478)

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A case can conceivably continue to be made that a significant impact on the School's financial statement had no impact on the School's financial condition; GASB 68 (as amended by GASB 82) requires the School to recognize a net pension liability of $4,658,783. As discussed below, users of this financial statement will gain an alternative perspective of the School's actual financial condition by adding deferred inflows related to pension and the net pension liabilities to the reported net position and subtracting deferred outflows related to pensions.

GASB statements are national and apply to all governmental financial reports which are prepared in accordance with generally accepted accounting principles. Under the standards required by GASB 68, the pension liability equals the School's proportionate share of the plan's collective present value of estimated future pension benefits attributable to active and inactive employees' past service, less plan assets available to pay benefits.

GASB noted that the unfunded portion of the pension benefit promise is a present obligation of the government – part of a bargained-for-benefit to the employee and should accordingly be reported by the government as a liability since they received he benefit of the exchange. However, the School is not responsible for certain key fact s affecting the balance of this liability. In Nevada, the employee shares the obligation of funding pension benefits with the employer. Contribution rates are established by State atute and ar determined biennially. Nevada's Public Employees' Retirement Act requires a adjustment in the atutory contribution rates on July 1 of each odd-numbered year, based on he actua ially determined rates indicated in the actuarial valuation report for the immediately pr ed ng year. There is no legal means to enforce the unfunded liability of the pension system again the public employer.

Most long-term liabilities have set repaymen schedu There is no repayment schedule for the pension liabilities. Changes in pension contributio rates, and return on investments affect the balance of the pension liability, bu ar utside he control of the local government. In the event that contributions, investment eturns, nd othe changes are insufficient to keep up with the required pension payments, S ate statu e d es not assign or identify the responsible party for the unfunded portion. In accordan with GASB 68, the School's statements are prepared on an accrual basis of accoun g cludin an annual pension expense for its proportionate share of the plan's change in ne pension lia ility n accounted for as deferred inflows or outflows.

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The changes in the School's net position for the years ended June 30, 2023 and 2022 are presented below:

HIGH DESERT MONTESSORI SCHOOL
CHANGES IN NET POSITION

	2023	20 2	Change
Revenues:			
Program revenue:			
Operating grants	$ 899,803	$1 461,252	$ (561,449)
Charges for services	798,656	668,983	129,673
General revenue:			
State funding	2, 87 672	2,757,570	230,102
Contributions/donations	39,2	36,174	3,027
Gain on sale of property	-	343,779	(343,779)
Other income	1 3,807	16,202	97,605
Total Revenues	4 839,139	5,283,960	(444,821)
Expenses:			
Instructio	2,216,453	1,795,904	420,549
Support s rvices	2,462,200	2,111,959	350,241
Depreciation	651,930	209,393	442,537
Interest	583,034	650,472	(67,438)
Total Expenses	5,913,617	4,767,728	1,145,889
Change in Net Position	$(1,074,478)	$ 516,232	$ (1,590,710)

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BUDGETARY HIGHLIGHTS

The School's actual results compared to its June 30, 2023 budget are presented in the accompanying "Budgetary Comparison Schedules" Expenditures in excess of budgeted appropriations have been disclosed in Note 2 to the financial statements. However, overall expenditures in FY23 did not exceed budgeted appropriations.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

As of June 30, 2023 High Desert Montessori School had total capital assets, net of accumulated depreciation of $13,317,414 which includes land, buildings and related improvements, equipment and furniture. Depreciation expense amounted to $651,930 for the year.

Debt Administration

The School's long-term debt is comprised of the estimate of the fut e obligation of employee pensions (as discussed earlier in this document), and bo owings relate to the June 2021 bond. Additional detail can be found in the notes to these fin ncial statements.

ECONOMIC FACTORS AND NEXT EAR'S BUDGET

The School's major source of revenue is per pupi funding fr m the State of Nevada, based on pupil enrollment, or the Average Daily En ollme t (DE), a figure that is calculated and submitted to the state on a quarterly b sis.

For budgeted expenditures, the School t pically a umes an increase of 5% to 10% over the prior year for non-contract items. Th maj rity of School's expense is teachers' salaries. It is a goal that the School's teachers earn sa ries in accordance with the Washoe County School District (WCSD) salary schedule.

REQUESTS FOR INFORMATION

This report is designed t pr ide an overview of the High Desert Montessori School's finances for those with an interest in this area. Questions concerning any of the information found in this report or requests for additional information should be directed the Executive Director, 101 Fantastic Drive, Reno, NV 89512, 775/624-2800.

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HIGH DESERT MONTESSORI SCHOOL

STATEMENT OF NET POSITION (DEFICIT)
JUNE 30, 2023

	Governmental Activities
ASSETS	
Cash and investments	$ 1,065,281
Receivables	75,420
Prepaid expenses	62,505
Restricted cash and investments	1,069,352
Capital assets, net	13,317,414
Total Assets	15,589,972
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to pensions	2,138,027
Total Assets and Deferred Outflows	17,727,999
LIABILITIES	
Accounts payable	199,038
Salaries and benefits payable	237,254
Long-term liabilities:	
Due within one year	147,067
Due in more than one yea	17,398,398
Total Liabilities	17,981,757
DEFERRED INFL WS OF RESOURCES	
Unearned reven e	276,930
Deferred inflows r ted to pen ons	246,898
Total Liabilities and D ferred Inflows	18,505,585
NET POSITION	
Investment in capital assets, net of related debt	476,361
Restricted for debt service	708,615
Unrestricted	(1,951,484)
Total Net Position (Deficit)	$ (777,585)

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See accompanying notes.

HIGH DESERT MONTESSORI SCHOOL

STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2023

GOVERNMENTAL ACTIVITIES FUNCTIONS / PROGRAMS	EXPENSES	PROGRAM REVENUES: CHARGES FOR SERVICES	PROGRAM REVENUES: OPERATING GRANTS	NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION
Regular programs instruction	$ 1,997,149	$ 798,656	$ 273,108	$ (925,385)
Special programs instruction	219,304	-	219,304	-
Total Instruction	2,216,453	798,65	492,412	(925,385)
General administration	751,998	-	-	(751,998)
Facilities	319,861	-		(319,861)
Student support	419,762		-	(419,762)
Nutrition service	395,861	-	407,391	11,530
Other support	574 718	-	-	(574,718)
Depreciation	651 930	-	-	(651,930)
Interest and fiscal charges	583, 34	-	-	(583,034)
Total Support	3,697,16	-	407,391	(3,289,773)
Total Governmental Activi es	$,913,617	$ 798,656	$ 899,803	(4,215,158)
General Revenues				
State funding				2,987,672
D nations				39,201
Investment income				52,331
Other revenue				61,476
Total General Revenues				3,140,680
Change in Net Position				(1,074,478)
NET POSITION (DEFICIT), July 1, 2022				296,893
NET POSITION (DEFICIT), June 30, 2023				$ (777,585)

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See accompanying notes.

HIGH DESERT MONTESSORI SCHOOL

BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2023

(With Comparative Totals for June 30, 2022)

	GENERAL FUND	SPECIAL EDUCATION FUND	TOTALS GOVERNMENTAL FUNDS 2023	TOTALS GOVERNMENTAL FUNDS 2022
ASSETS				
Cash and investments	$ 1,065,277	$ -	1,065,277	$ 1,127,289
Receivables	75,420	-	75,420	436,727
Prepaid expenses	62,505		62,505	72,170
Restricted cash and investments	1,069,352	-	1,069,352	2,775,587
Total Assets	$ 2,272,554	$ -	$ 2 72,554	$ 4,411,773
LIABILITIES				
Accounts payable	$ 199,038	$ -	$ 199,038	$ 39,692
Accrued payroll and benefits	237 254	-	237,254	248,129
Total Liabilities	43 292		436,292	287,821
FUND BALANCES				
Nonspendable	62,505	-	62,505	72,170
Restricted	1 069 352	-	1,069,352	2,775,587
Unassigned	704,406	-	704,406	1,276,195
Total Fund Balance	1,836,263	-	1,836,263	4,123,952
Total Liabilities an Fund Balance	$ 2,272,554	$ -	$ 2,272,554	$ 4,411,773

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See accompanying notes.

HIGH DESERT MONTESSORI SCHOOL

RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION JUNE 30, 2023

Fund Balance - Governmental Funds		$ 1,836,263
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not financial s urces and therefore are not reported in the governmental funds:		
Governmental capital assets	15,023,81	
Less accumulated depreciation	(1,706,402)	13,317,414
Deferred outflows related to pension, including payments m de subsequent to the measurement date are not reported in o nmental fun		2,138,027
Long-term liabilities are not due and payable in he c rrent pe iod and therefore are not reported in the governmen ds:		
Long-term debt	(12,886,682)	
Net pension liability	(4,658,783)	(17,545,465)
Deferred inflows lated to p sion in estment returns and changes in advance payments:		
Advance pay ents for c llular tower rights	(276,930)	
Pension requirement	(246,898)	(523,824)
Net Position - Governmental Activities		$ (777,585)

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See accompanying notes.

HIGH DESERT MONTESSORI SCHOOL

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2023

(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2022)

	GENERAL FUND	SPECIAL EDUCATION FUND	TOTALS GOVERNMENTAL FUNDS 2023	2022
REVENUES				
Local sources	$ 953,338	$ -	953,338	$ 718,349
State sources	2,987,671	168,484	3,156,156	2,916,135
Federal sources	673,500	50,8 0	729,646	1,302,687
Total Revenues	4,614,509	2 9,304	4, 9,139	4,937,171
EXPENDITURES				
Current				
Instruction				
Regular programs	1,8 , 4		1,809,864	1,603,641
Special programs		219,30	219,304	374,789
Total Instruction	1,809,8 4	219,304	2,029,168	1,978,430
Support Services				
Administration	751,998	-	751,998	712,953
Operations and maintenance	61	-	319,861	293,286
Student support	419,762	-	419,762	122,166
Other support	574,718	-	574,718	571,241
Nutrition servic	395,861	-	395,861	382,183
Total Suppo Services	2,462,200	-	2,462,200	2,081,829
Capital Outlay	1,919,265	-	1,919,265	8,131,682
Debt Service				
Principal	107,102	-	107,102	57,665
Interest	598,438	-	598,438	659,484
Other	10,655	-	10,655	17,046
Total Debt Service	716,195	-	716,195	734,195
Total Expenditures	6,907,524	219,304	7,126,828	12,926,136
Excess (Deficiency) of Revenue Over (Under) Expenditures	(2,293,015)	-	(2,287,689)	(7,988,965)

Continued on next page.

See accompanying notes.

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HIGH DESERT MONTESSORI SCHOOL

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2023

(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2022)

	GENERAL FUND	SPECIAL EDUCATION FUND	TOTALS GOVERNMENTAL FUNDS 2023	2022
OTHER FINANCING SOURCES (USES)				
Proceeds from sales of capital assets	$ -	$ -	-	$ 1,086,030
	-	-	-	1,086,030
Net Change in Fund Balance	(2,293,015)	-	(2, 7,689)	(6,902,935)
FUND BALANCE, July 1, 2022	4,123,952	-	4,123,952	11,026,887
FUND BALANCE, June 30, 2023	$ 1,830,937	$ -	$ 1,836,263	$ 4,123,952

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See accompanying notes.

HIGH DESERT MONTESSORI SCHOOL

RECONCILIATION OF GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2023

Net Change in Fund Balances - Governmental Funds		$ (2,287,689)
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of capital assets is preciated over their estimated useful lives.		
Capital outlay	1,870,226	
Less current year depreciation expense	(651,930)	1,218,296
Revenue reported in the governmental funds n a rior year is r orted as revenue in the Statement of Activities in the urrent y		3,010
Deferred bond premiums are reco nize n incom over the term of the bond.		26,062
Repayment of long-term debt is po ed in the governmental funds as expenditures but is not rted in e Statement of Activities.		107,102
Pension expen - difference bet een actuarial determined liability and actual contribution made.		(141,259)
Change in Net Position Governmental Activities		$ (1,074,478)

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See accompanying notes.

HIGH DESERT MONTESSORI SCHOOL

STATEMENT OF CHANGES IN STUDENT ACTIVITY AGENCY FUND
YEAR ENDED JUNE 30, 2023

	BALANCE JULY 1, 2022	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, 2023
ASSETS				
Cash	$ 28,894	$ 64,835	$ 57,664	$ 36,065
LIABILITIES				
Due to student groups	$ 28,894	$ 64,83	$ 57,664	$ 36,065

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See accompanying notes.

HIGH DESERT MONTESSORI SCHOOL

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying financial statements of High Desert Montessori School, Reno, Nevada (the School) have been prepared in accordance with United States generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the authoritative standard-setting body for establishing governmental accounting and financi l reporting. A summary of the School's significant accounting policies consistently applied in the prepara on of the accompanying financial statements is as follows:

Reporting Entity

The School is a Nevada nonprofit organization, originally i corporated in January 2014. It is organized to operate as a public charter school sponsored by Washo County nder Nevada Revised Statutes (NRS) 386.500 to 386.610 and currently operates an elementary and id e school in Reno, Nevada. The governing Board of Directors (Board), consisting of three to seven membe is considered to be an independent body, as authorized by the Board of Trustees of the Was e County Sc ol District. The Board of Directors has decision making authority, the authority to desi nate m gement, the ability to significantly influence operations and is primarily accountable for fiscal m tters Theref re, the School is not included in any other governmental reporting entity as defin GASB p nouncements.

Basic Financial Statements - Go ernment-Wide Statements

The basic financial statements incl de both government-wide (based on the School as a whole) and fund financial statements. Th vernmen wide financial statements (the Statement of Net Position and the Statement of Activitie report in rmatio on all of the non-fiduciary activities of the School.

In the government-w de Statement f Net Position, the governmental activities column is presented on a consolidated basis and reflected n a full accrual, economic resource basis that recognizes all long-term assets and receivables, as ll a long-term debt and obligations. The School's net position is reported in two parts: invested in capital a sets and unrestricted net position. At the present time, no part of the School's net position is restricted.

The government-wide Statement of Activities reports both the gross and net cost of each of the School's functions. The functions are also supported by general revenues (distributive school funds and interest income not legally restricted for specific programs, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues and operating grants. Program revenues include operating grants, contributions and investment earnings legally restricted to support a specific program. Program revenue must be directly associated with the function. Operating grants include operating-specific and discretionary grants. The net costs (by function) are normally covered by general revenue.

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Basic Financial Statements – Fund Financial Statements

The financial transactions of the School are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. The School's resources are allocated to and accounted for in the individual funds based upon the purposes for which they are intended and the means by which spending activities are controlled.

The emphasis of the fund financial statements is on the major fu ds in the governmental type activity category. GASB Statement No. 34 sets forth minimum criteria (percentage o ssets, liabilities, revenues or expenditures/expenses of either fund category) for the de rmination of m or funds. The School's management may electively add funds as major funds, when it is determined he funds have specific community or management focus. Major individual gov nmental unds are reported as separate columns in the fund financial statements.

The School reports the following major **Governmen l Funds**:

General Fund

The General Fund is the S hool's rimary perating fund and accounts for all revenues and expenditures of the School not requ ed by law or contractual agreement to be reported in another fund.

Special Educatio d

The Special ducation Fu d is a pecial revenue fund. The revenues are legally restricted to expenditure for special edu tion purposes.

Measurement Focus

Government-Wide Financial S atements

The government-wide statements are prepared using the economic resources measurement focus. All assets and liabilities associated with the operation of the School are included on the Statement of Net Position. The Statement of Activities presents increases (revenues) and decreases (expenses) in total net position.

Fund Financial Statements

All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the Balance Sheet. The Statement of Revenues, Expenditures, and Changes in Fund Balances reports on the sources (revenues and other financing sources) and uses (expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include

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reconciliations with brief explanations to better identify the relationship between the government-wide financial statements and the governmental funds financial statements.

Basis of Accounting

The basis of accounting determines when transactions are recorded in the financial records and reported in the financial statements. The government-wide financial statements are pr pared using the accrual basis of accounting. Governmental funds use the modified accrual basis of a ounting. Differences between the accrual and the modified accrual basis of accounting arise in the re ogni on of revenue, the recording of deferred inflows/outflows, and in the presentation of expenses versus expend ures.

Revenues

Revenue resulting from exchange transactions, in which ch p ty gives and receives essentially equal value, is recorded on the accrual basis when the exchange tak lace. On a modified accrual basis, revenue is recorded in the fiscal year in which the resour s are measurab and available. Available means that the resources will be collected within the current scal y r or are pected to be collected soon enough thereafter to be used to pay liabilities of the curren fiscal ea For the School, available means expected to be received within sixty days of the fiscal year-end.

Non-exchange transactions, in wh h the Sch ol receiv value without directly giving equal value in return, include grants, entitlements and onation hich the revenue is recognized in the fiscal year in which all eligibility requirements have been ti fied. Eligibility requirements include timing requirements, which specify the year when th rces ar equired to be used or the year when use is first permitted; matching requirements, in whi h the Scho l must rovide local resources to be used for a specified purpose; and expenditure requi ments, in which he resources are provided to the School on a reimbursement basis. On a modified accrual b is, revenue f m non-exchange transactions must also be available before it can be recognized. Under the m dified ac ual basis, the following revenue sources are deemed both measurable and available at fiscal year- d: vestment earnings, grants and entitlements.

Deferred Inflows/Outflows of Resources

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred *outflows* of resources. This separate financial statement element represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expenditure) until then. The School's deferred outflows are related to its pension contributions, as discussed in Note 9. In addition to liabilities, the Statement of Net Position reports a separate section for deferred *inflows* of resources. This separate financial statement element represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until then. The Statement of Net Position reports deferred inflows related to its pension expense, as also discussed in Note 9. Additionally, advance payments received relating to the right to collect revenue on cell tower leases are reflected as deferred inflow of resources.

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Expenses/Expenditures

On the accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds.

Budgets and Budgetary Accounting

The School adheres to policies set forth by the Nevada Department of Educa n (Department) to adopt a tentative budget by April 15 and a final budget not later th June 8 for the su equent school year. The School is not required nor prohibited by the Department amend its budget during the year. The budget was amended for the current fiscal year. The original and f al budgets are compared to the actual revenues and expenditures and are presented in the accompanying suppl mentary information.

Cash

Cash includes demand deposits held in a comme ial b nk an cash and cash equivalents maintained at Wilmington Trust, which is restricted f e purpos f debt service.

Capital Assets

Capital assets, which are compri d land, buildings and improvements, furniture, equipment, and vehicles, are reported in th governm nt-wide financial statements. The School defines capital assets as having an initial, indi dual cos f mor han $5,000 and an estimated useful life in excess of one year. If purchased or const ucted, capital a ets are recorded at historical cost or estimated historical cost. Donated capital assets are val d at their esti ated acquisition value as of the date of donation. The costs of normal maintenance and repair that do no add to the value of an asset or materially extend an asset's life are not capitalized.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

Computer and equipment	3-10 years
Furniture and fixtures	10-20 years
Buildings and improvements	10-39 years

Accrued Liabilities

Accrued liabilities consist principally of teacher, administrator, and other School employee salaries and benefits for the school program year ended June 30, 2023, but which were not yet paid as of that date.

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Income Taxes

The School is exempt from federal income taxes under Internal Revenue Code Section 501(c)(3) as a non-profit organization. Management annually reviews its tax positions, which are summarized as follows:

- The School has not engaged in activities that would jeopardize its tax-exempt status; has not engaged in any activities that would result in unrelated business income tax and has determined that there are no material uncertain tax positions that require recognition in he financial statements.

No provision for income taxes has been made in the accompanying fi nc l statements and the School does not expect any material change in uncertain tax positions within the next tw ve months.

Use of Estimates

The preparation of financial statements in conformity with GAAP equires management to make estimates and assumptions that affect the reported amounts of assets, l b ities, revenues and expenses/expenditures and disclosure of contingent assets and liabilities. According y actual results could differ from these estimates.

Comparative Data

Comparative total data for the prio year s been rovided on the budgetary comparison schedules to facilitate financial analysis. It is ot consid red full d closure of transactions for fiscal year 2022. Such information can only be obtained y refer g audited financial statements for that year.

NOTE 2 – COMPLIANCE WIT NEVADA REVISED STATUTES

The School confor ed to all signific nt statutory constraints on its financial administration.

The School appears to b in noncompliance as of June 30, 2023 with section 8.04, "Debt Service Coverage Ratio Covenant, " of its loan gr ement with the Public Finance Authority.

NOTE 3 – CASH AND INVESTMENTS

The School's cash balances for general operating purposes as of June 30, 2023 consists primarily of a checking and savings account. The government-wide balance of unrestricted cash is $181,538 as of June 30, 2023. The accounts are insured by the Federal Deposit Insurance Corporation (FDIC) up to an aggregate of $250,000 per institution. Amounts in excess of $250,000 per institution are fully collateralized through the State of Nevada Pooled Collateral Program. Cash and cash equivalents of $1,950,992 are held in Wilmington Trust and are restricted for debt service.

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A summary of the School's cash and investments as of June 30, 2023 is as follows:

Cash Balances:	
Wells Fargo	$ 125,290
United Federal Credit Union	56,248
Wilmington Trust	350,482
	532,020
Investments:	
Edward Jones, custodian	881,640
Wilmington Trust, custodian	7 ,970
	602,610
Total Cash and Investments	2,134,62

The cash and investments are reported in the financial statemen as follows:

Cash and investments	065,277
Restricted cash and investments	1,069,352
Total Cash and Investm nts	$ 2,134,629

The School categorizes the fair va e mea ureme f its investments based on the hierarchy established by generally accepted accounting princ es. The fair value hierarchy, which has three levels, is based on the valuation inputs used t meas an ass 's fair value: Level 1 inputs are quoted prices in active markets for identical assets; Lev l 2 inputs e signi cant other observable inputs; Level 3 inputs are significant unobservable input The School do not have any investments that are measured using Level 2 or 3 inputs.

As of June 30, 2023, the Sc ool's fa value measurements are as follows on:

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Exchange Traded and Closed-End Funds	Fair Value	Fair Value Measurements 1	2	3
iShares MSCI EAFE Small Cap	$ 8,965	$ 8,965	$ -	$ -
iShares Core US Aggregate Bond	98,048	98,048	-	-
Vanguard FTSE Dev Mkts	67,007	67,007	-	-
Vanguard FTSE Emerging Mkt	8,868	8,86	-	-
Vanguard Growth	63,949	63 9 9	-	-
Vanguard Value	57,551	57,551	-	-
Vanguard Large Cap	28,381	28,381		-
Vanguard Small Cap	17,10	17,105	-	-
Vanguard Mid Cap	18,7 4	18,714		
Open-Ended Mutual Funds				
American Capital World Bond	16, 43	16,943		
Bridge Builder Core Plus	117 97	117,497	-	-
Bridge Builder Intl Equity	9,524	69,524	-	-
Bridge Builder Large Growth	79,246	79,246	-	-
Bridge Builder Large Value	61,050	61,050	-	-
Bridge Builder Small/Mid Growth	36,178	36,178	-	-
Bridge Builder Small Mid Val	34,890	34,890	-	-
Delaware Emergi g Mkts	37,914	37,914	-	-
DFA Intl Small Com any	18,751	18,751	-	-
Goldman Fs Govt	15,033	15,033	-	-
TRP HY Bond	25,533	25,533	-	-
TCW Emerging Mkts Income	17,570	17,570	-	-
	898,684	$898,714	$ -	$ -

Investments Not Classified by Level:	
Wilmington US Treasury Money Market	720,970
Edward Jones Money Market	704
	1,620,388
Unrecorded adjustment to fair value	(17,778)
Total Investments	$1,602,610

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NOTE 4 – ACCOUNTS RECEIVABLE

Accounts receivable consist of amounts due for services provided by the School for the Kindergarten Enhancement Program, Before and After Care, and Pre-K Programs. In addition, accounts receivable includes amounts due from the Department of Education for education funding for this fiscal year.

NOTE 5 – NET POSITION AND FUND BALANCE CLASSIFICATIONS

Government-Wide Financial Statements

The government-wide Statement of Net Position represents the ifferenc between assets and deferred outflows of resources, and liabilities and deferred inflows of res urces. Net pos ion is typically categorized as invested in capital assets, restricted and unrestricted.

Net position is reported as restricted when there are statutor limi tion on their use either through enabling legislation adopted by the School or through external restrictio s imposed by creditors, grantors or laws or regulations of other governments. As of June 3 023, $777,585 f the School's net position is reported as restricted.

Unrestricted net position represents the S hool's ava l le financial resources.

Fund Financial Statements

Generally accepted accounting pri iple for governments require fund balance classifications that comprise a hierarchy based primarily on the ex nt to which a government is bound to observe constraints imposed upon the use of the res urces rep rted in overnmental funds.

The School may rep t the following classifications:

Non-spendable – amounts th t can ot be spent because they are either (a) not in spendable form or (b) legally or contractually required to b maintained intact.

Restricted – amounts that can be spent only for specific purposes because of constitutional provisions, charter requirements or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

Committed – amounts that can be used only for specific purposes determined by a formal action of the Board. The Board is the highest level of decision making authority for the School. Commitments may be established, modified, or rescinded only through ordinances or resolutions approved by the Board.

Assigned – amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes.

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Unassigned – the residual classification for the General Fund.

When both restricted and unrestricted resources are available for use, it is the Board's policy to use externally restricted resources first, then unrestricted resources – committed, assigned, and unassigned, in that order – as needed, unless the Board has provided for otherwise in its commitment or assignment actions.

NOTE 6 – CAPITAL ASSETS

A summary of changes in capital assets for the year ended June 30, 2 23 is hown below:

	Balance June 30, 202	Increases (Decreases)	Balance June 30, 2023
Nondepreciable capital assets			
Land	$ 371,754	-	$ 371,754
Depreciable capital assets			
Buildings and improvements	12 30,2	1,867,875	14,398,082
Computers and equipment	1 ,521	47,314	178,835
Furniture and fixtures	7 794	-	72,794
Total cost	12,734, 22	1,915,189	14,649,710
Less: accumulated deprecia n	1,054,472	651,636	1,706,108
Depreciab ts, net	11,680,050	1,263,553	12,943,603
Governmen l Activities			
Capi l assets, net	$ 12,051,804	$ 1,263,553	$ 13,315,357

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Depreciation expense of $651,930 for the year ended June 30, 2023 has not been allocated to the School's functions/programs.

NOTE 7 – LONG-TERM DEBT

On June 10, 2021, the School entered into a Loan Agreement as the borrower of proceeds of $11,965,000 Charter School Revenue Bonds, Series 2021AB, issued by the Public Finance Authority of the State of Wisconsin. The proceeds were used to finance and/or refinance certain costs of the acquisition, construction, installation, renovation, rehabilitation, improvement, furnishings and equipment of the School's facilities in Reno, NV; fund a debt service reserve fund for the bonds; and pay certain issuance costs related to the bond issue. The bonds have a coupon interest rate of 5% and mature in June 2061. The balance payable as of June 30, 2023 is $11,850,833.

The obligation is a general obligation of the School, and is secured by a pledge of the School's (the Borrower) gross revenues, along with a deed of trust on the School's principal facilities. The School is required to make payments sufficient to provide for the payment of the principal of and the redemption premium, and interest on the bonded debt. In addition, payments are required to maintain a debt service reserve fund, as well as certain administrative fees.

The following shows the changes in the School's long-term liabilities for e year ended June 30, 2023:

	Balance July 1, 2022	Additions of New Debt	Retirements, Repayme and Red tions	Balanc June 30, 2023	Due Within One Year
Bonds payable	$ 11,956,250	$ -	$ (105,417)	$ 11,850,833	$ 122,418
Bond premium	1,016,278	-	(26,058	990,220	26,058
Lease payable	-	49,665	(1 39)	39,226	12,002
	12,972,528	49	(131,47	12,890,718	148,476
Net pension liability	2,184,898	-	73 885	4,658,783	-
Total long-term liabilities	$ 15,157,426	$ 49,665	$ 2,342,410	$ 17,549,501	$ 148,476

The annual debt service requirem nts for he o ding bonds as of June 30, 2023, net of bond premiums, are as follows:

iscal Year	Principal	Interest	Total Requirements
024	$ 122,418	$ 594,399	$ 716,817
202	128,096	588,201	716,297
2026	134,228	581,716	715,944
2027	131,568	575,215	706,783
2028	135,417	568,687	704,104
2029-2033	778,333	2,735,771	3,514,104
2034-2038	1,004,167	2,519,583	3,523,750
2039-2043	1,270,000	2,243,229	3,513,229
2044-2048	1,617,083	1,893,042	3,510,125
2049-2053	2,068,333	1,445,417	3,513,750
2054-2058	2,640,834	874,041	3,514,875
2059-2063	1,859,583	186,292	2,045,875
	$ 11,890,060	$ 14,805,593	$ 26,695,653

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NOTE 8 – DEFERRED INFLOWS OF RESOURCES OTHER THAN PENSIONS

As of June 30, 2023, deferred inflows of resources other than pensions consisted of $276,930 from the sale of cell tower lease rights.

NOTE 9 – NEVADA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

Plan Description

The School contributes to the State of Nevada Public Employees Retirement Sy tem (PERS) a statewide, cost-sharing, multiple-employer defined benefit plan administ ed by the Sta of Nevada that covers substantially all employees of the School. PERS provides reti ement, disability, and eath benefits, including annual cost of living adjustments, to plan members an their be eficiaries. Chapter 286 of the Nevada Revised Statutes establishes the benefit provisions provid d t the participants of PERS. These benefit provisions may only be amended through legislation. PERS iss s a publicly available financial report that includes financial statements and required supp em tary inform ion. That report is available on the web at http://www.nvpers.org or by writing to the St e of N da Public Employees Retirement System, 693 West Nye Lane, Carson City, NV 89703-1599 or by llin (775) 6 -4200.

Benefits Provided

Benefits provisions of the define benefit p n i n plan are established by Nevada Revised Statutes (NRS or statute), which may be amended. B ne ts are determined by the number of years of accredited service at time of retirement and th mber's ighest average compensation in any 36 consecutive months with special provisions for members e ering e System on or after January 1, 2010, and on or after July 1, 2015. Benefit payments t which particip ts or their beneficiaries may be entitled under the plan include pension benefits, disability be efits, and surv vor benefits.

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

Post-retirement increases are provided by authority of NRS 286.575-.579.

Vesting

Regular members are eligible for retirement at age 65 with five years of service, at age 60 with ten years of service, or at any age with thirty years of service. Regular members entering the System on or after January

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1, 2010, are eligible for retirement at age 65 with five years of service, or age 62 with ten years of service, or any age with thirty years of service. Regular members who entered the System on or after July 2015, are eligible for retirement at age 65 with five years of service, or at age 62 with ten years of service or at age 55 with 30 years of service or any age with 33 1/3 years of service.

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

Contributions

Contribution provisions are specified by state statute an may be amended only by action of the State legislature. Contribution rates are based on annual actuaria valua ons and are expected to finance the costs of benefits earned by employees during the year, with an a tional amount to finance a portion of the unfunded accrued liability. New hires, in agencie which did not ect the Employer-Pay Contribution (EPC) plan prior to July 1, 1983, have the option of sele ing of two co ribution plans. One plan provides for matching employee and employer contribution whil other plan provides for employer-pay contributions only. Under the matching Employee Employer Contribution (EE/ER) plan a member may, upon termination of service for whi h con ibution required, withdraw employee contributions which have been credited to their acco nt. All m mbership rights and active service credit in the System are canceled upon withdrawal of c tributio f the member's account. If EPC was elected, the member cannot convert to the Employee/Em lo er Contribution plan.

The required contribu on rates fo the fis l year ended June 30, 2023 was 15.25% for the EE/ER contribution and 29.75% for th PC contributio The School's contributions were $343,437 for the year ended June 30, 2023.

PERS Investment Policy

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

The following was the PERS Board's adopted policy target asset allocation as of June 30, 2023:

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Asset Class	Target Allocation	Long-Term Geometric Expected Real Rate of Return
U.S. Stocks	42%	5.50%
International Stocks	18%	5.50%
U.S. Bonds	28%	0 7 %
Private Markets	12%	65%
	100%	

Net Pension Liability

At June 30, 2023, the School reported a liability of $4,658 83 for its roportionate share of the net pension liability. The net pension liability was measured as of June 0, 2 22 and the total pension liability used to calculate the net pension liability was determined by an actu ial valuation as of that date. The School's proportion of the net pension liability was based o the School's s re of contributions in the PERS pension plan relative to the total contributions of all part ipating porting units and members. At June 30, 2022, the School's proportion of the regular plan was .02 80% compa d to its .02395% proportion measured as of June 30, 2021, an increase of .00184.

Sensitivity of the Net Pension ability to hanges in he Discount Rate

The following presents the net pensi ability of the School calculated using the discount rate of 7.25%. The following also reflects wh School net pension liability would be if it were calculated using a discount rate that is 1.00 perc ntage poin ower (25%) or 1.00 percentage point higher (8.25%) than the current discount rate of 7.2 %.

	1% Decrease in Discount Rate (6.25%)	Discount Rate (7.25%)	1% Increase in Discount Rate (8.25%)
Net Pension Liability	$ 7,152,756	$ 4,658,783	$ 2,600,881

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the Comprehensive Annual Financial Report, available on the NVPERS website.

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Actuarial Assumptions

The System's net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

The total pension liability was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Investment rate of return	7.25% per year.
Salary increases	4.20% to 9.10% epending on s vice.
Inflation rate	2.50% per ear.
Productivity pay increase	0.50%
Consumer Price Index	2 50%
Other assumptions	S me as t e used in the June 30, 2022 fu ding actuarial valuation.

Actuarial assumptions used in the une 30, 2 22 valua on were based on the results of the experience study for the period July 1, 2016 throu h June 30 020

The discount rate used to sure the otal pension liability was 7.25% as of June 30, 2022. The projection of cash flows used to de rmine th discoun rate assumed that employee and employer contributions will be made at the rate sp ified in statute Based on that assumption, the pension plan's fiduciary net position was projected to be avai ble to make l projected future benefit payments for current active and inactive employees. Therefore, t long-term expected rate of return on pension plan investments was applied to all periods of projected benefi paym nts to determine the total pension liability.

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

For the year ended June 30, 2023, the School recognized pension expense of $484,862. As of June 30, 2023, the School reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

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	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$ 603,235	$ 3,328
Changes in assumptions	598,453	-
Net difference between projected and actual earnings on pension plan assets	56,840	-
Changes in proportion and differences between the School's contributions and proportionate share of contributions	536,061	243,570
The School's contributions subsequent to the measurement date	343,437	-
	$ 2,138,026	$ 246,898

The School's contributions subsequent e measu ment date will be recognized as a reduction of the net pension liability in the year ending une 30, 24. Oth amounts reported as deferred outflows of resources and (deferred inflows) of resour es related pensions ill be recognized in pension expense as follows

Ye Ending Jun 30	Amount
2024	$ 233,646
2025	226,707
2026	216,524
2027	745,346
2028	125,468
	$ 1,547,691

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NOTE 10 – RISK MANAGEMENT

The School is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions and natural disasters for which the School carries commercial insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

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HIGH DESERT MONTESSORI SCHOOL

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF SCHOOL'S PROPORTIONATE SHARE OF THE NPL
(NET PENSION LIABILITY)
PUBLIC EMPLOYEES' RETIREMENT SYSTEM OF NEVADA
LAST TEN FISCAL YEARS*

Plan Year Ended	2022	2021	2020	19	2018	2017	2016	2015	2014
School's portion of the Net Pension Liability	0.02580%	0.02396%	0.02030%	0.02333%	0.02392%	0.02373%	0.02448%	0.02307%	0.02066%
School's proportionate share of the Net Pension Liability	$ 4,658,783	$ 2,184,898	$ 2,828,929	3,18 18	$ 3,261,652	$ 3,155,658	$ 3,293,959	$ 2,643,388	$ 2,153,357
School's covered employee payroll	$ 2,311,185	$ 1,902,167	$ 1,665,475	$ 1, 787	$ 1,733,678	$ 1,666,993	$ 1,612,661	$ 1,531,090	$ 1,390,851
School's proportionate share of the Net Pension Liability as a percentage of its covered employee payroll	201.58%	114.86%	169.86%	0 62%	188.13%	189.30%	204.26%	172.65%	154.82%
Plan fiduciary net position as a percentage of the Total Pension Liability	14.86%	86.5	7 00%	76.50%	75.20%	74.40%	72.20%	75.10%	76.30%

*GASB Statement No. 68 requires ten years of information to be presented. H er, until a full 10 year trend is available, the School presents information for those years f the inform on is available.

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HIGH DESERT MONTESSORI SCHOOL

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE SCHOOL'S CONTRIBUTIONS
PUBLIC EMPLOYEES' RETIREMENT SYSTEM OF NEVADA
LAST TEN FISCAL YEARS*

	Determined for e Year ded June 30,								
	2023	**2022**	**2021**	**2020**	**2019**	**2018**	**2017**	**2016**	**2015**
Statutorily required contribution	$ 343,437	$ 283,669	$ 252,146	$ 2 ,662	$ 53,286	$ 370,051	$ 352,614	$ 349,884	$ 290,876
Contributions in relation to the statutorily required contribution	343,437	283,669	252,146	211,662	353,286	370,051	352,614	349,884	290,876
Contribution deficiency (excess)	-	-	-	-	-	-	-	-	-
School's covered employee payroll	$ 2,311,185	$ 1,902,167	$ 1,665,475	$ 426,569	$ 1,668,787	$ 1,733,678	$ 1,666,993	$ 1,612,661	$ 1,531,090
Contributions as a percentage of covered employee payroll	14.86%	.91%	15.14%	14.84%	21.17%	21.34%	21.15%	21.70%	19.00%

*GASB Statement No. 68 requires ten years of informat to be p ented. H wever, until a full 10 year trend is available, the School presents information for tho years for whic he inform ion is available.

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HIGH DESERT MONTESSORI SCHOOL

BUDGETARY COMPARISON SCHEDULE - GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2023

(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022)

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE TO FINAL BUDGET	2022 ACTUAL (Memo Only)
REVENUES					
Local sources:					
Charges for services	$ 878,660	$ 821,765	$ 798,656	$ (23,109)	$ 668,983
Rental income, net	20,000	16,500	1 ,500	-	8,440
Donations and fundraising	28,000	30,100	9 201	9,101	36,174
Miscellaneous	-	45,500	46, 0	1,150	-
Investment income	810	68,000	52,331	(15,669)	4,752
	927,470	981 65	953,337	(28,528)	718,349
State sources:					
Pupil-Centered Funding Plan	2,846,800	2,82 600	2,936,871	107,271	2,541,252
Pupil-Centered Funding Plan, restricted	51,111	50,8	50,802	-	216,318
Special Education State allocation	165,34	164,342	168,483	4,141	158,565
	3,063,255	44 744	3,156,156	111,412	2,916,135
Federal sources:					
Federal grants	-	939,206	729,646	(209,560)	1,302,687
Total Revenues	3,99 ,725	,965,815	4,839,139	(126,676)	4,937,171
EXPENDITURES					
Current					
Instruction					
Regular program	1,7 1,519	1,864,624	1,743,264	121,360	1,603,641
Special programs	208,148	219,343	285,904	(66,561)	374,789
Total Instructio	1,979,667	2,083,967	2,029,168	54,799	1,978,430
Undistributed Expenditures					
Support Services					
Administration	649,103	762,641	751,998	10,643	712,953
Operations and maintenance	186,197	309,125	319,861	(10,736)	293,286
Student support	208,378	423,638	419,762	3,876	122,166
Other support	487,833	577,043	574,718	2,325	571,241
Nutrition services	641	396,887	395,861	1,026	382,183
Total Support Services	1,532,152	2,469,334	2,462,200	7,134	2,081,829
Capital Outlay	-	1,900,000	1,919,265	(19,265)	8,131,682

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Continued on next page.

HIGH DESERT MONTESSORI SCHOOL

BUDGETARY COMPARISON SCHEDULE - GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2023

(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022)

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE TO FINAL BUDGET	2022 ACTUAL (Memo Only)
Debt Service					
Principal	$ 703,229	$ 105,417	$ 107,102	$ (1,685)	$ 57,665
Interest	-	597,833	598,438	(605)	659,484
Other		10,658	1 655	3	17,046
Total Debt Service	703,229	713,908	7 6 195	(2,287)	734,195
Total Undistributed Expenditures	2,235,381	5,083,242	5,097,66	(14,418)	10,947,706
Total Expenditures	4,215,048	7, 7,209	7,126,828	40,381	12,926,136
Excess (Deficiency) of Revenue Over (Under) Expenditures	(224,323	(2,201,394)	(2,287,689)	(86,295)	(7,988,965)
OTHER FINANCING SOURCES (USES)					
Sale of capital assets	-	-	-	-	1,086,030
	-	-	-	-	1,086,030
Net Change in Fund Balance	4 23)	(2,201,394)	(2,287,689)	(86,295)	(6,902,935)
FUND BALANCE, July 1,	-	4,123,956	4,123,952	(4)	11,026,887
FUND BALANCE, Jun 30,	$ (224,323)	$ 1,922,562	$ 1,836,263	$ (86,299)	$ 4,123,952

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HIGH DESERT MONTESSORI SCHOOL

BORROWER'S RATIOS

JUNE 30, 2023

LOAN AGREEMENT SEC. 8.04 - DEBT SERVICE COVERAGE RATIO

I. Net Income Available for Debt Service

Statement of Activities:	
Change in Net Position	$ (1,074,478)
Adjustments:	
Interest expense	583,034
Depreciation	651,930
Net Income Available for Debt Service FYE 6/ 0/23	160,486

II. Debt Service

Debt Service Schedule (Public Finance A th ty 6/1/21)	745,721
Lease payable	2,310
Total Debt Service FYE 30/23	748,031

III. Debt Service Coverage Ra o (DSCR)

Net Income Available for Deb Service FYE 6/30/23	160,486
Divided By	
Total Debt S rvice FYE 6/30 3	748,031
Debt S vice Cove ge Ratio	**0.21**
Requirement	1.00

DSCR Covenant not met for FYE 6/30/23.

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HIGH DESERT MONTESSORI SCHOOL

BORROWER'S RATIOS

JUNE 30, 2023

LOAN AGREEMENT SEC. 8.18 - LIQUIDITY COVENANT (DAYS CASH ON HAND)

I. Cash and Cash Equivalents		
Cash and Cash Equivalents - Unrestricted		
Wells Fargo	$	125,290
UFCU		56,248
Edw Jones - MM Fund		704
		182,242
Cash and Cash Equivalents with Wilmington Trust		
Total held with Wilmington Trust		1,071,451
Less: Restricted for construction costs		(12,355)
		1,059,096
Due from Other Governments (Accounts Receivable)		
Total Due from Other Governments		71,744
Cash on Hand at 6/30/23	$	1,313,082
II. Average Daily Expenses		
Statement of Activities		
Total Expenses		5,913,617
Adjustments:		
Interest (ded b k throug Debt Service, below)		(583,034)
Depr iation		(651,930)
Debt rvice Payments		
Bon		745,721
Lease p able		2,310
		5,426,684
Divided by 365 days		
Average Daily Expenses	$	14,868
III. Days Cash on Hand		
Cash on Hand at 6/30/23	$	1,313,082
Divided by:		
Average Daily Expenses		14,868
Days Cash on Hand		**88**
Requirement		45

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

To the Board of Directors
High Desert Montessori School
Reno, Nevada

We have audited, in accordance with the auditing standards gen rally ac pted in the United States of America and the standards applicable to financial audits con ained in *Gover ment Auditing Standards,* issued by the Comptroller General of the United States, the financial statemen of the governmental activities, each major fund, and the aggregate rem ning fun information of the High Desert Montessori School (the School) as of and for the year end d Ju e 30, 2023, and the related notes to the financial statements, which collectively comprise the Scho 's basic financial statements and have issued our report thereon dated November 7, 2 2

Internal Control over Financial Reporting

In planning and performing our au t o he finan al statements, we considered the School's internal control over financial reportin (intern contro to determine the audit procedures that are appropriate in the circumst ces for he purpose of expressing our opinions on the financial statements, but not for the pur ose f expressi g an opinion on the effectiveness of the School's internal control. Accordingly we do ot express an opinion on the effectiveness of the School's internal control.

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

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

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Compliance and Other Matters

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

Purpose of this Report

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

Wilkin, Pecorino & Assoc, LLC

Reno, Nevada
November 7, 2023

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HIGH DESERT MONTESSORI SCHOOL

INDEPENDENT AUDITORS' COMMENTS
JUNE 30, 2023

STATUTE COMPLIANCE

Current Year

Our comments related to the School's compliance with significant statutory constraints are reported in Note 2 to the financial statements.

Progress on Prior Year

Potential violations due to expenditures exceeding appropriations were reported in the financial statements for the year ended June 30, 2022, and have also been reported for the year ended June 30, 2023.

AUDIT RECOMMENDATIONS

Current Year

There are no recommendations of the magnitude which we consider necessary for inclusion in this report as of or for the year ended June 30, 2023.

Prior Year

There were no recommendations of the magnitude considered necessary for inclusion in the report as of or for the year ended June 30, 2022.

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HIGH DESERT MONTESSORI SCHOOL

Annual Report

June 30, 2024

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SILVA, SCEIRINE
& ASSOCIATES, LLC
CERTIFIED PUBLIC ACCOUNTANTS

HIGH DESERT MONTESSORI SCHOOL

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SILVA, SCEIRINE
& ASSOCIATES, LLC
CERTIFIED PUBLIC ACCOUNTANTS

David E. Silva, CPA
David T. Sceirine, CPA
Melinda R. Torvinen, CPA

INDEPENDENT AUDITORS' REPORT

To the Board of Directors
High Desert Montessori School
Reno, Nevada

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the vernmental ac ities and each major fund of the High Desert Montessori School (the School), Reno, N ada of and for the y r ended June 30, 2024, and the related notes to the financial statements, which ollectively comprise the School's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above pr ent fairly, in all material respects, the respective financial position of the governmen al ivities and ach major fund of the High Desert Montessori School as of June 30, 2024, and the re pective ges in financial position, for the year then ended in accordance with accounting principles gen ral y accepted in the United States of America.

Basis for Opinions

We conducted our audit in acc dance with auditing s andards generally accepted in the United States of America and the standards applica le to nancial au its contained in *Government Auditing Standards,* issued by the Comptroller General of the U ted States. Our responsibilities under those standards are further described in the Audit r s Resp sibilit for the Audit of the Financial Statements section of our report. We are required to b independent f the School and to meet our other ethical responsibilities, in accordance with the relevant et cal requireme s relating to our audit. We believe that the audit evidence we have obtained is sufficient an appropria e to provide a basis for our audit opinions.

Responsibilities of Manag me for the Financial Statements

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

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

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Auditors' Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional sk tici m throughout the audit.

- Identify and assess the risks of material misstatement f the financial s tements, whether due to fraud or error, and design and perform audit proced res responsive to thos risks. Such procedures include examining, on a test basis, evidence regar ng the a ounts and disclosures in the financial statements.

- Obtain an understanding of internal contr l r vant to the a dit in order to design audit procedures that are appropriate in the circumstances, ut not the purpose of expressing an opinion on the effectiveness of the School's internal control Acc rdingly, no such opinion is expressed.

- Evaluate the appropriaten ss of ac unting policies used and the reasonableness of significant accounting estimates m de by ma agement, a well as evaluate the overall presentation in the financial statements.

- Conclude whe er, in ou udgme there are conditions or events, considered in the aggregate, that raise substa tial doubt abo the School's ability to continue as a going concern for a reasonable period of tim

We are required to comm nicate w th those charged with governance regarding, among other matters, the planned scope and timing f e audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, pension information, and the Governmental Funds' budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial

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statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Prior Year Partial Comparative Information

We have previously audited in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of the School as of and for the year ended June 30, 2023, and have issued our report thereon dated November 7, 2023 which expressed an unmodified opinion on the respective financial statements of the governmental activities and each major fund. The summarized comparative information presented in the basic financial statements as of and for the year ended June 30, 2023 is consistent with the audited financial statements from which it is derived.

The individual fund financial statements and schedules related to the 2023 financial statements are presented for purposes of additional analysis and were derived from an relate directly to the underlying accounting and other records used to prepare the 2023 financial s tem nts. The information has been subjected to the auditing procedures applied in the audit of the 2023 basic fi ncial statements and certain other additional procedures, including comparing and rec nciling such in rmation directly to the underlying accounting and other records used to prepare t ose financial stateme s or to those financial statements themselves, and other additional procedures accorda ce with auditing standards generally accepted in the United States of America. The individual un financial statements and schedules are consistent in relation to the basic financial statements from whi they have been derived.

Other Reporting Required by Government Aud ting tandards

In accordance with *Government Auditing Standards*, we ha e also sued our report dated October 30, 2024, on our consideration of the School's rnal con over financial reporting and on our tests of its compliance with certain provisions laws, gulation contracts, and grant agreements and other matters. The purpose of that report is sol ly to des ibe the sc pe of our testing of internal control over financial reporting and compliance and th esults f tha g, and not to provide an opinion on the effectiveness of the School's internal control over ancial reporting or on compliance. That report is an integral part of an audit performed in corda e with *Government Auditing Standards* in considering the School's internal control over financia reporting an compl nce.

Other Information

Management is responsi e for the ther information included in the annual report. The other information comprises the Schedules of or wer's Ratios but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any other for of assurance thereon. In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Reno, Nevada
October 30, 2024

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HIGH DESERT MONTESSORI SCHOOL
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2024

As the administration of the High Desert Montessori School (the School), we offer readers of the School's financial statements this narrative overview and analysis of its financial activities for the fiscal year ended June 30, 2024. We encourage readers to read the information presented here in conjunction with additional information that we have furnished in the School's financial statements, which follow this narrative.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an intro u ion to the School's financial statements. The School's basic financial statements consist of three c mponents: 1) Government-wide financial statements, 2) Fund financial statements, a d 3) Notes to he financial statements. The basic financial statements present two different iews of the Schoo through the use of government-wide statements and fund financial st ements In addition to the basic financial statements, this report contains other required supple en al information that will enhance the reader's understanding of the financial condition of the Sch ol.

Financial Highlights

- The School's net position (def t) as of J e 30, 2024 was ($1,299,144), which represents a decrease of $521,559 from he prio year ne position of ($777,585).

- The General Fund had fun balance f $2,131,961, compared to a June 30, 2023 fund balance of $1,836 263

Basic Financial S tements

Government-Wide Finan ial Statements

The first two statements in the basic financial statements are the **Government-wide Financial Statements**. The government-wide financial statements are designed to provide the reader with a broad overview of the School's finances, similar in format to the financial statements of a private-sector business. They provide both short and long-term information about the School's financial status.

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

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

Fund Financial Statements

The next statements are **Fund Financial Statements**. These statem nts focus on the activities of the individual parts of the School. These statements provide m e detail than the government-wide statements. The fund financial statements for the School r ort the General Fund, the Special Grants Fund, and the School Activity Agency Fund

A fund is a grouping of related accounts that is used o maintain control over resources that have been segregated for specific activities or objectives. e Sc ool uses fund accounting to ensure and reflect compliance (or non-compliance) with finance elated legal requirements, such as the Nevada Revised Statutes (NRS) and the Sch o regulations

Governmental Funds – Governmental funds ar use to ac ount for those functions reported as governmental activities in the gov nm nt-wide inancial statements. These funds focus on how assets can readily be converte into c h flow n and out, and the balances left at year-end available for spending in fut re period Governmental funds are reported using an accounting method called *modified accrual a ou ing* that provides a short-term spending focus. As a result, the governmental fund cial st ements give the reader a detailed short-term view that helps you determine if there are m re or ss financial resources available to finance the School's programs. The r ationships be ween governmental activities (reported in the Statement of Net Position and the Sta ment of Ac vities) and governmental funds are described in reconciliations that are a part of the fund finan al statements.

The focus of the governmental fund statements is on major funds. The School has two individual governmental funds, both of which are considered major funds:

- General Fund
- Special Grants Fund

Notes to the Financial Statements

The next section of the basic financial statements is the notes. The notes to the financial statements explain in detail some of the data contained in the government-wide and fund financial statements.

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Required Supplementary Information

The School's required supplementary information includes a comparison of its budgeted revenues and expenditures to the actual results achieved for the current fiscal year. In addition to this schedule, the School provides information that is required by the Governmental Accounting Standards Board, relative to its participation in the Public Employees' Retirement System in Nevada (PERS).

GOVERNMENT-WIDE FINANCIAL AN LYSIS

As noted earlier, net position may serve as one useful indicator of the S hool's financial condition over time. The assets and deferred outflows of resour es exceeded the abilities and deferred inflows of resources by ($1,299,144) as of June 30, 2024, compared to a net position of ($775,585) as of June 30, 2023. Included in the School's net positi n is $2 389,241, reflecting its investment in capital assets (e.g. buildings, improvements, right of us eased asset, furniture and equipment) net of related bonded debt. These capital a ts are used provide educational services to its students; consequently, they are not available for fu e spending.

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Below is a summary of the School's net position for 2024 compared to 2023:

HIGH DESERT MONTESSORI SCHOOL
NET POSITION (DEFICIT)

	2024	2023	Change
Assets			
Current assets	$ 1,352,730	$,140,701	$ 212,029
Other assets	122,877	62,505	60,372
Restricted cash and equivalents	1,164,361	1,069,352	95,009
Net capital assets	12,745,087	13 17,414	(572,327)
Total Assets	15,385 55	15,58 972	(204,917)
Deferred Outflows of Resources	2,4 1,192	2,138,027	313,165
Total Assets and Deferred Outflows	17,836,24	17,727,999	108,248
Liabilities			
Current liabilities	504,457	436,292	68,165
Long-term liabilities, due in o e year	153,794	147,067	6,727
Long-term liabilities, due a ter one y ar	17,991,146	17,398,398	592,748
Total Liabilities	18,649,397	17,981,757	667,640
Deferred Inflow of Re urces	485,994	523,828	(37,834)
Total Lia lities and Defe ed Inflows	19,135,391	18,505,585	629,806
Net Position (Defic)			
Net investment in capi assets	2,389,241	476,361	1,912,880
Restricted for debt service	716,975	708,615	8,360
Unrestricted (Deficit)	(4,405,360)	(1,951,484)	(2,453,876)
Total Net Position (Deficit)	$(1,299,144)	$ (777,585)	$ (521,559)

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A case can conceivably continue to be made that a significant impact on the School's financial statement had no impact on the School's financial condition; GASB 68 (as amended by GASB 82) requires the School to recognize a net pension liability of $5,413,214. As discussed below, users of this financial statement will gain an alternative perspective of the School's actual financial condition by adding deferred inflows related to pension and the net pension liabilities to the reported net position and subtracting deferred outflows related to pensions.

GASB statements are national and apply to all governmental financial reports which are prepared in accordance with generally accepted accounting principles. Under the standards required by GASB 68, the pension liability equals the School's proportionate share of the plan's collective present value of estimated future pension benefits attributable to active and inactive employees' past service, less plan assets available to pay benefits.

GASB noted that the unfunded portion of the pension benefit prom se is a present obligation of the government – part of a bargained-for-benefit to the emplo e and should accordingly be reported by the government as a liability since they rece ed t benefit of the exchange. However, the School is not responsible for certain key factors affe ing the balance of this liability. In Nevada, the employee shares the obligati n of funding pen on benefits with the employer. Contribution rates are established by S te statut and are determined biennially. Nevada's Public Employees' Retirement Act requires adj stment in the statutory contribution rates on July 1 of each odd-numbered year, based on the a tuarially determined rates indicated in the actuarial valuation report for the imm di ely precedin year. There is no legal means to enforce the unfunded liability of the pension system a inst the public employer.

Most long-term liabilities have set p yment s edules. There is no repayment schedule for the pension liabilities. Changes in pension ontribu on rates, and return on investments affect the balance of the pension liabili , but are outside th control of the local government. In the event that contributions, investment tur s, and other changes are insufficient to keep up with the required pension paym t State atute does not assign or identify the responsible party for the unfunded portion. In accord ce wi GASB 68, the School's statements are prepared on an accrual basis of a ounting inclu ing an annual pension expense for its proportionate share of the plan's change in net ension liabi ty not accounted for as deferred inflows or outflows.

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The changes in the School's net position for the years ended June 30, 2024 and 2023 are presented below:

HIGH DESERT MONTESSORI SCHOOL
CHANGES IN NET POSITION

	2024	20 3	Change
Revenues:			
Program revenue:			
Operating grants	$ 908,941	$ 899,803	$ 9,138
Charges for services	768,77	798,656	(29,883)
General revenue:			
State funding	3,892,557	2,987,672	904,885
Contributions/donations	68,4 0	39,201	29,209
Other income	279,679	113,807	165,872
Total Revenues	5,91 360	4,839,139	1,079,221
Expenses:			
Instruction	2,792,950	2,216,453	576,497
Support serv ces	2,382,566	2,462,200	(79,634)
Depreciat on	669,772	651,930	17,842
Interest	594,631	583,034	11,597
Total Expenses	6,439,919	5,913,617	526,302
Change in Net Position	$ (521,559)	$ (1,074,478)	$ 552,919

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BUDGETARY HIGHLIGHTS

The School's actual results compared to its June 30, 2024 budget are presented in the accompanying "Budgetary Comparison Schedules" Expenditures in excess of budgeted appropriations have been disclosed in Note 2 to the financial statements. However, overall expenditures in fiscal year 2024 did not exceed budgeted appropriations.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

As of June 30, 2024 High Desert Montessori School had total capital and right-to-use assets, net of accumulated depreciation and amortization of $12,745,087 which includes land, buildings and related improvements, right of use lease asset, equipment and furniture. Depreciation and amortization expense amounted to $669,772 for the year.

Debt Administration

The School's long-term debt is comprised of the estima e of the future bligation of employee pensions (as discussed earlier in this document), and orrowings related to the June 2021 bond. Additional detail can be found in the notes to these fi ncial atements.

ECONOMIC FACTORS AND NEXT EAR'S BUDGET

The School's major source of revenue is per-pupil f ndi from the State of Nevada, based on pupil enrollment, or the Pupil Cent r Funding Plan (PCFP), a figure that is calculated and submitted to the state on a quart ly bas

For budgeted expenditures, th Scho l typica y assumes an increase of 5% to 10% over the prior year for non-contract items The m jority of the School's expense is teachers' salaries.

REQUESTS FOR INFORMATION

This report is designe to provi e an overview of the High Desert Montessori School's finances for those with an interest n th s area. Questions concerning any of the information found in this report or requests for additional information should be directed the Executive Director, 101 Fantastic Drive, Reno, NV 89512, 775/624-2800.

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HIGH DESERT MONTESSORI SCHOOL

STATEMENT OF NET POSITION (DEFICIT)
JUNE 30, 2024

	Governmental Activities
ASSETS	
Cash and investments	$ 1,352,730
Receivables	99,368
Prepaid expenses	23,509
Restricted cash and investments	1,164,361
Capital assets, net	12,745,087
Total Assets	15,385,055
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to pensions	2,451,192
Total Assets and Deferred Outflows	17,836,247
LIABILITIES	
Accounts payable	172,768
Salaries and benefits payable	331,689
Long-term liabilities:	
Due within one year	153,794
Due in more than one yea	17,991,146
Total Liabilities	18,649,397
DEFERRED INFLOWS OF RESOURCES	
Unearned reven e	277,470
Deferred inflows r ted to pen ons	208,524
	485,994
Total Liabilities and Deferred Inflows	19,135,391
NET POSITION	
Investment in capital assets, net of related debt	2,389,241
Restricted for debt service	716,975
Unrestricted	(4,405,360)
Total Net Position (Deficit)	$ (1,299,144)

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See accompanying notes.

HIGH DESERT MONTESSORI SCHOOL

STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2024

GOVERNMENTAL ACTIVITIES FUNCTIONS / PROGRAMS	EXPENSES	PROGRAM REVENUES: CHARGES FOR SERVICES	PROGRAM REVENUES: OPERATING GRANTS	NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION
Regular programs instruction	$ 2,356,798	$ 768,773	$ -	$ (1,588,025)
Special programs instruction	436,152	-	908,941	472,789
Total Instruction	2,792,950	768,7 3	908,941	(1,115,236)
General administration	663,039	-	-	(663,039)
Facilities	369,459	-	-	(369,459)
Student support	240,581	-	-	(240,581)
Nutrition service	403,520	-	-	(403,520)
Other support	70 967	-	-	(705,967)
Depreciation and amortization	669 772	-	-	(669,772)
Interest and fiscal charges	594, 31	-	-	(594,631)
Total Support	3,646,96	-	-	(3,646,969)
Total Governmental Activ ies	$ 6,439,919	$ 768,773	$ 908,941	(4,762,205)
General Revenues				
State funding				3,892,557
Donations				68,410
Investment income				207,623
Other revenue				72,056
Total General Revenues				4,240,646
Change in Net Position				(521,559)
NET POSITION (DEFICIT), July 1, 2023				(777,585)
NET POSITION (DEFICIT), June 30, 2024				$ (1,299,144)

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See accompanying notes.

HIGH DESERT MONTESSORI SCHOOL

BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2024

(With Comparative Totals for June 30, 2023)

	GENERAL FUND	SPECIAL EDUCATION FUND	TOTALS GOVERNMENTAL FUNDS	
			2024	2023
ASSETS				
Cash and investments	$ 1,352,730	$ -	1,352,730	$ 1,065,277
Receivables	99,368	-	99,368	75,420
Prepaid expenses	23,509		23,509	62,505
Restricted cash and investments	1,164,361	-	1,164,361	1,069,352
Total Assets	$ 2,639,969	$ -	$ 2 39,969	$ 2,272,554
LIABILITIES				
Accounts payable	$ 172,768	$ -	$ 172,768	$ 199,038
Accrued payroll and benefits	331 690	-	331,690	237,253
Total Liabilities	50 458		504,458	436,291
FUND BALANCES				
Nonspendable	23,509	-	23,509	62,505
Restricted	1 164 361	-	1,164,361	1,069,352
Unassigned	944,090	-	944,090	704,406
Total Fund Balance	2,131,961	-	2,131,961	1,836,263
Total Liabilities an Fund Balance	$ 2,639,969	$ -	$ 2,639,969	$ 2,272,554

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See accompanying notes.

HIGH DESERT MONTESSORI SCHOOL

RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION JUNE 30, 2024

Fund Balance - Governmental Funds		$ 2,131,961
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets (including right of use assets) used in governmental ct ities are not financial resources and therefore are not reported in the gov rnmenta		
Governmental capital and right of use lease asset	15,120,967	
Less accumulated depreciation and amortizati	(2,375,880)	12,745,087
Deferred outflows related to pension, including payments m de subsequent to the measurement date are not reported in gove mental fund		2,451,192
Long-term liabilities are not due and payable in he urrent period and therefore are not reported in the governme tal fu ds.		
Long-term debt	(12,731,726)	
Net pension liability	(5,413,214)	(18,144,940)
Deferred inflow elated to pe ion in tment returns and changes in advance payments.		
Advance paym nts for ellular tower rights	(273,920)	
Pension requirem	(208,524)	(482,444)
Net Position - Governmental Activities		$ (1,299,144)

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See accompanying notes.

HIGH DESERT MONTESSORI SCHOOL

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2024

(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2023)

	GENERAL FUND	SPECIAL GRANTS FUND	TOTALS GOVERNMENTAL FUNDS	
			2024	2023
REVENUES				
Local sources	$ 1,070,742	$ 17,409	$ 1,088,151	$ 953,337
State sources	3,892,557	218,770	4,111,328	3,156,156
Federal sources	-	690,17	690,171	729,646
Total Revenues	4,963,299	92 ,349	5, 9,649	4,839,139
EXPENDITURES				
Current				
Instruction				
Regular programs	1,958 42		1,958,242	1,809,864
Special programs		436,152	436,152	219,304
Total Instruction	1,958,2 2	43 52	2,394,394	2,029,168
Support Services				
Student support	240,581	-	240,581	419,762
Instruction	84 908	-	84,908	-
Administration	663,039	-	663,039	751,998
Operations and mainte ce	369,459	-	369,459	319,861
Other support	621,059	-	621,059	574,718
Total Supp Services	1,979,046	-	1,979,046	2,066,339
Nutrition services	-	403,520	403,520	395,861
Capital Outlay	80,291	19,211	99,502	1,919,265
Debt Service				
Principal	122,858	-	122,858	107,102
Interest	594,631	-	594,631	598,438
Other	-	-	-	10,655
Total Debt Service	717,489	-	717,489	716,195
Total Expenditures	4,735,068	858,883	5,593,951	7,126,828
Excess (Deficiency) of Revenue Over (Under) Expenditures	228,231	67,466	295,698	(2,287,689)

Continued on next page.

See accompanying notes.

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HIGH DESERT MONTESSORI SCHOOL

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2024

(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2023)

	GENERAL FUND	SPECIAL GRANTS FUND	TOTALS GOVERNMENTAL FUNDS 2024	TOTALS GOVERNMENTAL FUNDS 2023
OTHER FINANCING SOURCES (USES)				
Transfers in (out)	$ 67,466	$ (67,466)	-	$ -
	67,466	(67,466)	-	-
Net Change in Fund Balance	295,698	-	295,698	(2,287,689)
FUND BALANCE, July 1, 2023	1,836,263		1,836,263	4,123,952
FUND BALANCE, June 30, 2024	$ 2,131,961	$ -	$ 2,131,961	$ 1,836,263

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See accompanying notes.

HIGH DESERT MONTESSORI SCHOOL

RECONCILIATION OF GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2024

Net Change in Fund Balances - Governmental Funds		$ 295,698
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of capital assets is epreciated over their estimated useful lives.		
Capital outlay	99,502	
Less current year depreciation expense	(669,772)	(570,270)
Revenue reported in the governmental funds n a p r year is re orted as revenue in the Statement of Activities in the rrent y a		3,010
Deferred bond premiums are recognized n incom over the term of the bond.		25,698
Repayment of long-term debt is r rted in the governmental funds as expenditures but is n t rep ed in t Statement of Activities.		122,858
Pension expense difference betw en actuarial determined liability and actual contributions made.		(398,553)
Change in Net Position - ove nmental Activities		$ (521,559)

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See accompanying notes.

HIGH DESERT MONTESSORI SCHOOL

STATEMENT OF CHANGES IN STUDENT ACTIVITY AGENCY FUND
YEAR ENDED JUNE 30, 2024

	BALANCE JULY 1, 2023	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, 2024
ASSETS				
Cash	$ 36,065	$ 50,244	$ 63,632	$ 22,677
LIABILITIES				
Due to student groups	$ 36,065	$ 50,24	$ 63,632	$ 22,677

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See accompanying notes.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying financial statements of High Desert Montessori School, Reno, Nevada (the School) have been prepared in accordance with United States generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the authoritative standard-setting body for establishing governmental accounting and financi l reporting. A summary of the School's significant accounting policies consistently applied in the prepara on of the accompanying financial statements is as follows:

Reporting Entity

The School is a Nevada nonprofit organization, originally i corporated in January 2014. It is organized to operate as a public charter school sponsored by Washo County nder Nevada Revised Statutes (NRS) 386.500 to 386.610 and currently operates an elementary and id e school in Reno, Nevada. The governing Board of Directors (Board), consisting of three to seven membe is considered to be an independent body, as authorized by the Board of Trustees of the Was e County Sc ol District. The Board of Directors has decision making authority, the authority to desi nate m gement, the ability to significantly influence operations and is primarily accountable for fiscal m tters Theref re, the School is not included in any other governmental reporting entity as defin GASB p nouncements.

Basic Financial Statements - Go ernment-Wide Statements

The basic financial statements incl de both government-wide (based on the School as a whole) and fund financial statements. Th vernmen wide financial statements (the Statement of Net Position and the Statement of Activitie report in rmatio on all of the non-fiduciary activities of the School.

In the government-w de Statement f Net Position, the governmental activities column is presented on a consolidated basis and reflected n a full accrual, economic resource basis that recognizes all long-term assets and receivables, as ll a ong-term debt and obligations. The School's net position is reported in two parts: invested in capital a sets and unrestricted net position. At the present time, no part of the School's net position is restricted.

The government-wide Statement of Activities reports both the gross and net cost of each of the School's functions. The functions are also supported by general revenues (distributive school funds and interest income not legally restricted for specific programs, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues and operating grants. Program revenues include operating grants, contributions and investment earnings legally restricted to support a specific program. Program revenue must be directly associated with the function. Operating grants include operating-specific and discretionary grants. The net costs (by function) are normally covered by general revenue.

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Basic Financial Statements – Fund Financial Statements

The financial transactions of the School are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. The School's resources are allocated to and accounted for in the individual funds based upon the purposes for which they are intended and the means by which spending activities are controlled.

The emphasis of the fund financial statements is on the major fu ds in the governmental type activity category. GASB Statement No. 34 sets forth minimum criteria (percentage o assets, liabilities, revenues or expenditures/expenses of either fund category) for the det rmination of m or funds. The School's management may electively add funds as major funds, when it is determined he funds have specific community or management focus. Major individual gov nmental unds are reported as separate columns in the fund financial statements.

The School reports the following major **Governmen l Funds**:

General Fund

The General Fund is the S hool's rimary perating fund and accounts for all revenues and expenditures of the School not requ ed by law or contractual agreement to be reported in another fund.

Special Grants Fu

The Special G ants Fund is special venue fund. The revenues are legally restricted to expenditures for special g nt purposes.

Measurement Focus

Government-Wide Financial S atements

The government-wide statements are prepared using the economic resources measurement focus. All assets and liabilities associated with the operation of the School are included on the Statement of Net Position. The Statement of Activities presents increases (revenues) and decreases (expenses) in total net position.

Fund Financial Statements

All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the Balance Sheet. The Statement of Revenues, Expenditures, and Changes in Fund Balances reports on the sources (revenues and other financing sources) and uses (expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include

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reconciliations with brief explanations to better identify the relationship between the government-wide financial statements and the governmental funds financial statements.

Basis of Accounting

The basis of accounting determines when transactions are recorded in the financial records and reported in the financial statements. The government-wide financial statements are pr pared using the accrual basis of accounting. Governmental funds use the modified accrual basis of a ounting. Differences between the accrual and the modified accrual basis of accounting arise in the re ogni on of revenue, the recording of deferred inflows/outflows, and in the presentation of expenses versus expend ures.

Revenues

Revenue resulting from exchange transactions, in which ch p ty gives and receives essentially equal value, is recorded on the accrual basis when the exchange tak lace. On a modified accrual basis, revenue is recorded in the fiscal year in which the resour s are measurab and available. Available means that the resources will be collected within the current scal y r or are pected to be collected soon enough thereafter to be used to pay liabilities of the curren fiscal ea For the School, available means expected to be received within sixty days of the fiscal year-end.

Non-exchange transactions, in wh h the Sch ol receiv value without directly giving equal value in return, include grants, entitlements and onation hich the revenue is recognized in the fiscal year in which all eligibility requirements have been ti fied. Eligibility requirements include timing requirements, which specify the year when the rces ar equired to be used or the year when use is first permitted; matching requirements, in whi h the Scho l must rovide local resources to be used for a specified purpose; and expenditure requi ments, in which he resources are provided to the School on a reimbursement basis. On a modified accrual b is, revenue f m non-exchange transactions must also be available before it can be recognized. Under the m dified ac ual basis, the following revenue sources are deemed both measurable and available at fiscal year- d: vestment earnings, grants and entitlements.

Deferred Inflows/Outflows of Resources

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred *outflows* of resources. This separate financial statement element represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expenditure) until then. The School's deferred outflows are related to its pension contributions, as discussed in Note 9. In addition to liabilities, the Statement of Net Position reports a separate section for deferred *inflows* of resources. This separate financial statement element represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until then. The Statement of Net Position reports deferred inflows related to its pension expense, as also discussed in Note 9. Additionally, advance payments received relating to the right to collect revenue on cell tower leases are reflected as deferred inflow of resources.

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Expenses/Expenditures

On the accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds.

Budgets and Budgetary Accounting

The School adheres to policies set forth by the Nevada Department of Educa n (Department) to adopt a tentative budget by April 15 and a final budget not later th June 8 for the su equent school year. The School is not required nor prohibited by the Department amend its budget during the year. The budget was amended for the current fiscal year. The original and f al budgets are compared to the actual revenues and expenditures and are presented in the accompanying suppl mentary information.

Cash

Cash includes demand deposits held in a comme ial b nk an cash and cash equivalents maintained at Wilmington Trust, which is restricted f e purpos f debt service.

Capital Assets

Capital assets, which are compri d land, buildings and improvements, furniture, equipment, and vehicles, are reported in th governm nt-wide financial statements. The School defines capital assets as having an initial, indi dual cos f mor han $5,000 and an estimated useful life in excess of one year. If purchased or const ucted, capital a ets are recorded at historical cost or estimated historical cost. Donated capital assets are val d at their esti ated acquisition value as of the date of donation. The costs of normal maintenance and repair that do no add to the value of an asset or materially extend an asset's life are not capitalized.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

Computer and equipment	3-10 years
Furniture and fixtures	10-20 years
Buildings and improvements	10-39 years

Accrued Liabilities

Accrued liabilities consist principally of teacher, administrator, and other School employee salaries and benefits for the school program year ended June 30, 2024, but which were not yet paid as of that date.

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Income Taxes

The School is exempt from federal income taxes under Internal Revenue Code Section 501(c)(3) as a non-profit organization. Management annually reviews its tax positions, which are summarized as follows:

- The School has not engaged in activities that would jeopardize its tax-exempt status; has not engaged in any activities that would result in unrelated business income tax and has determined that there are no material uncertain tax positions that require recognition in e financial statements.

No provision for income taxes has been made in the accompanying fi nc l statements and the School does not expect any material change in uncertain tax positions within the next tw ve months.

Use of Estimates

The preparation of financial statements in conformity with GAAP equires management to make estimates and assumptions that affect the reported amounts of assets, l b ities, revenues and expenses/expenditures and disclosure of contingent assets and liabilities. According y actual results could differ from these estimates.

Comparative Data

Comparative total data for the prio year s been rovided on the budgetary comparison schedules to facilitate financial analysis. It is ot consid red full d closure of transactions for fiscal year 2023. Such information can only be obtained y refer g audited financial statements for that year.

NOTE 2 – COMPLIANCE WIT NEVADA REVISED STATUTES

The School confor ed to all signific nt statutory budgetary constraints on its financial administration.

NOTE 3 – CASH AND IN ESTMENTS

The School's cash balances for general operating purposes as of June 30, 2024 consists primarily of a checking and savings account. The government-wide balance of unrestricted cash is $344,003 as of June 30, 2024. The accounts are insured by the Federal Deposit Insurance Corporation (FDIC) up to an aggregate of $250,000 per institution. Amounts in excess of $250,000 per institution are fully collateralized through the State of Nevada Pooled Collateral Program. Cash and cash equivalents of $1,164,361 are held in Wilmington Trust and are restricted for debt service.

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A summary of the School's cash and investments as of June 30, 2024 is as follows:

Cash Balances:		
Wells Fargo	$	261,268
United Federal Credit Union		82,735
Wilmington Trust		266,776
		610,779
Investments:		
Edward Jones, custodian		1,008,726
Wilmington Trust custodian		897,586
		1,906,312
Total Cash and Investments	$	2,517,091

The cash and investments are reported in the financial statements as follows:

Cash and investments	$	1,352,730
Restricted cash and investments		1,164,361
Total Cash and Investments	$	2,517,091

The School categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset's fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The School does not have any investments that are measured using Level 2 or 3 inputs.

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As of June 30, 2024, the School's fair value measurements are as follows on:

Exchange Traded and Closed-End Funds	Fair Value	Fair Value Measurements 1	2	3
iShares Cr TI US BD	$ 102,797	$ 102,797	$ -	$ -
Vanguard Em Mkt Gv BD	20,257	20,257	-	-
Vanguard FTSE Dev Mkts	50,903	50,903	-	-
Vanguard Growth	78,168	78,168	-	-
Vanguard Value	64,966	6 966	-	-
Vanguard Large Cap	34 9 7	34,9 7	-	-
Vanguard Small Cap	1 ,751	18,751	-	-
Vanguard Mid Cap	0,263	30,263	-	-
Vanguard S&P 500	43 1	43,011	-	-
Open-Ended Mutual Funds				
American Capital World Bond	17,7	17,722	-	-
Bridge Builder Core Plus	122,236	122,236	-	-
Bridge Builder Intl Equity	76,300	76,300	-	-
Bridge Builder Large Gro th	74,683	74,683	-	-
Bridge Builder Large Value	70,305	70,305	-	-
Bridge Builder Sm / d Grow	40,899	40,899	-	-
Bridge Builde Small/Mid V lue	39,497	39,497	-	-
Delaware Em ging Mkts	49,435	49,435	-	-
DFA Intl Small C mpany	20,709	20,709	-	-
Goldman Fs Govt	13,371	13,371	-	-
Invesco INTL Sm-Mid Company R6	9,613	9,613		
TRP HY Bond	10,406	10,406	-	-
TCW Emerging Mkts Income	19,487	19,487	-	-
	1,008,726	$ 1,008,726	$ -	$ -
Investments Not Classified by Level:				
Wilmington US Treasury Money Market	893,703			
	1,902,429			
Unrecorded adjustment to fair value	3,882			
Total Investments	$ 1,906,311			

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NOTE 4 – ACCOUNTS RECEIVABLE

Accounts receivable consist of amounts due for services provided by the School for the Kindergarten Enhancement Program, Before and After Care, and Pre-K Programs. In addition, accounts receivable includes amounts due from the Department of Education for education funding for this fiscal year.

NOTE 5 – NET POSITION AND FUND BALANCE CLASSIFICATIONS

Government-Wide Financial Statements

The government-wide Statement of Net Position represents the ifferenc between assets and deferred outflows of resources, and liabilities and deferred inflows of res urces. Net pos ion is typically categorized as invested in capital assets, restricted and unrestricted.

Net position is reported as restricted when there are statutory limi tion on their use either through enabling legislation adopted by the School or through external restrictio s imposed by creditors, grantors or laws or regulations of other governments. As of June 3 024, $716,975 f the School's net position is reported as restricted.

Unrestricted net position represents the S hool's ava le financial resources.

Fund Financial Statements

Generally accepted accounting pri iple for governments require fund balance classifications that comprise a hierarchy based primarily on the ex nt to which a government is bound to observe constraints imposed upon the use of the res urces rep rted in overnmental funds.

The School may rep t the following classifications:

Non-spendable – amounts th t can ot be spent because they are either (a) not in spendable form or (b) legally or contractually required to b maintained intact.

Restricted – amounts that can be spent only for specific purposes because of constitutional provisions, charter requirements or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

Committed – amounts that can be used only for specific purposes determined by a formal action of the Board. The Board is the highest level of decision making authority for the School. Commitments may be established, modified, or rescinded only through ordinances or resolutions approved by the Board.

Assigned – amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes.

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Unassigned – the residual classification for the General Fund.

When both restricted and unrestricted resources are available for use, it is the Board's policy to use externally restricted resources first, then unrestricted resources – committed, assigned, and unassigned, in that order – as needed, unless the Board has provided for otherwise in its commitment or assignment actions.

NOTE 6 – CAPITAL ASSETS

A summary of changes in capital assets for the year ended June 30, 2 24 is hown below:

	Balance June 30, 2023	Increases (Decreases)	Balance June 30, 2024
Nondepreciable capital assets			
Land	$ 371,754	$ -	$ 371,754
Depreciable capital assets			
Buildings and improvements	1 398,08	71,390	14,469,472
Computers and equipment	78 35	19,212	198,047
Vehicles	-	8,900	8,900
Furniture and fixtures	7 794	-	72,794
Total cost	4 649,711	99,502	14,749,213
Less: accumulated depreciatio	1,706,108	669,772	2,375,880
Depreci ble asse net	12,943,603	(570,270)	12,373,333
Governmen l Activities			
Capital sets, net	$ 13,315,357	$ (570,270)	$ 12,745,087

Depreciation expense of $66 2 for the year ended June 30, 2024 has not been allocated to the School's functions/programs.

NOTE 7 – LONG-TERM DEBT

On June 10, 2021, the School entered into a Loan Agreement as the borrower of proceeds of $11,965,000 Charter School Revenue Bonds, Series 2021AB, issued by the Public Finance Authority of the State of Wisconsin. The proceeds were used to finance and/or refinance certain costs of the acquisition, construction, installation, renovation, rehabilitation, improvement, furnishings and equipment of the School's facilities in Reno, NV; fund a debt service reserve fund for the bonds; and pay certain issuance costs related to the bond issue. The bonds have a coupon interest rate of 5% and mature in June 2061. The balance payable as of June 30, 2024 is $11,740,419.

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The obligation is a general obligation of the School, and is secured by a pledge of the School's (the Borrower) gross revenues, along with a deed of trust on the School's principal facilities. The School is required to make payments sufficient to provide for the payment of the principal of and the redemption premium, and interest on the bonded debt. In addition, payments are required to maintain a debt service reserve fund, as well as certain administrative fees.

The following shows the changes in the School's long-term liabilities for e year ended June 30, 2024:

	Balance July 1, 2023	Additions of New Debt	Retirements, R ayments nd Reductions	Balance June 2024	Due Within One Year
Bonds payable	$ 11,850,833	$ -	$ (1 ,414)	$ 11,740,419	$ 115,417
Bond premium	990,220	-	(25,698)	964,522	25,698
Lease payable	39,226	-	(12,441)	26,785	12,679
	12,880,279		(14 553)	12,731,726	153,794
Net pension liability	4,658,783	7 4,43	-	5,413,214	-
Total long-term liabilities	$ 17,53 ,062	$ 754 31	$ (148,553)	$ 18,144,940	$ 153,794

The annual debt service requiremen r the outstanding bonds and leases as of June 30, 2024, net of bond premiums, are as follow

Fiscal Year	Principal	Interest	Total Requirements
2025	$ 128,096	$ 588,879	$ 716,975
2 26	134,228	582,430	716,658
2027	131,128	575,674	706,802
2028	135,417	568,687	704,104
2029	140,417	561,917	702,334
2030-2034	818,750	2,696,854	3,515,604
2035-2039	1,054,167	2,469,375	3,523,542
2040-2044	1,330,417	2,179,729	3,510,146
2045-2049	1,702,084	1,812,188	3,514,272
2050-2054	2,169,167	1,342,000	3,511,167
2055-2059	2,771,250	742,000	3,513,250
2060-2061	1,252,083	93,313	1,345,396
	$ 11,767,204	$ 14,213,046	$ 25,980,250

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NOTE 8 – DEFERRED INFLOWS OF RESOURCES OTHER THAN PENSIONS

As of June 30, 2024, deferred inflows of resources other than pensions consisted of $277,470 from the sale of cell tower lease rights.

NOTE 9 – NEVADA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

Plan Description

The School contributes to the State of Nevada Public Employees Retir men System (PERS) a statewide, cost-sharing, multiple-employer defined benefit plan administered by the ate of Nevada that covers substantially all employees of the School. PERS provides retirement, disability, a d death benefits, including annual cost of living adjustments, to plan members and eir beneficiaries. Cha ter 286 of the Nevada Revised Statutes establishes the benefit provisions pro ded to th participants of PERS. These benefit provisions may only be amended through legislation. PERS su a publicly available financial report that includes financial statements and required supplementary info mation. That report is available on the web at http://www.nvpers.org or by writing to the S at f Nevada P lic Employees Retirement System, 693 West Nye Lane, Carson City, NV 89703-1599 or by calling 75) 687-4200.

Benefits Provided

Benefits provisions of the defined enefit pe sion plan re established by Nevada Revised Statutes (NRS or statute), which may be amende Benefits r determined by the number of years of accredited service at time of retirement and the memb 's h ghest average compensation in any 36 consecutive months with special provisions for me b s enteri the System on or after January 1, 2010, and on or after July 1, 2015. Benefit payments to w ich partic ants o heir beneficiaries may be entitled under the plan include pension benefits, disability enefits, and sur ivor benefits.

Monthly benefit allowan s for members are computed at 2.5% of average compensation for each accredited year of service prior to July 2 01. For service earned on and after July 1, 2001, this multiplier is 2.67% of average compensation. For members entering the System on or after January 1, 2010, there is a 2.5% multiplier, and for regular members entering PERS on or after July 1, 2015, there is a 2.25% multiplier. The System offers several alternatives to the unmodified service retirement allowance which, in general, allow the retired employee to accept a reduced service retirement allowance payable monthly during his or her lifetime and various optional monthly payments to a named beneficiary after his or her death.

Post-retirement increases are provided by authority of NRS 286.575-.579.

Vesting

Regular members are eligible for retirement at age 65 with five years of service, at age 60 with ten years of service, or at any age with thirty years of service. Regular members entering the System on or after January 1, 2010, are eligible for retirement at age 65 with five years of service, or age 62 with ten years of service, or

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any age with thirty years of service. Regular members who entered the System on or after July 2015, are eligible for retirement at age 65 with five years of service, or at age 62 with ten years of service or at age 55 with 30 years of service or any age with 33 1/3 years of service.

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

Contributions

Contribution provisions are specified by state statute and ay be amended o y by action of the State legislature. Contribution rates are based on annual actuari valuations and are expected to finance the costs of benefits earned by employees during the year, with a additi nal amount to finance a portion of the unfunded accrued liability. New hires, in agencies which did n elect the Employer-Pay Contribution (EPC) plan prior to July 1, 1983, have the option of sele ing one of two ontribution plans. One plan provides for matching employee and employer contributi ns, w ile the ot r plan provides for employer-pay contributions only. Under the matching Employe /Empl ye Contribution (EE/ER) plan a member may, upon termination of service for which contribution is equired, withdraw employee contributions which have been credited to their account All m mbersh rights and active service credit in the System are canceled upon withdrawal of con ributions rom the member's account. If EPC was elected, the member cannot convert to the Employee/ mployer ibution plan.

The required contributio for the scal year ended June 30, 2024 was 17.5% for the EE/ER contribution and 33.5% for the EP contribut n. The chool's contributions were $411,052 for the year ended June 30, 2024.

PERS Investment Policy

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

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The following was the PERS Board's adopted policy target asset allocation as of June 30, 2024:

Asset Class	Target Allocation	Long-Term Geometric Expected Real Rate of Return
U.S. Stocks	42%	5.50%
International Stocks	18%	5.50%
U.S. Bonds	28%	0.75%
Private Markets	12%	6.65%
	10 %	

Net Pension Liability

At June 30, 2024, the School reported a liability of $5,413,214 for ts proportionate share of the net pension liability. The net pension liability was measured as o June 30, 202 and the total pension liability used to calculate the net pension liability was determine by an rial valuation as of that date. The School's proportion of the net pension liability was based on he chool's share of contributions in the PERS pension plan relative to the total contribution f all articipa ng reporting units and members. At June 30, 2023 the School's proportion of the regula plan was 02966%, ompared to its .02580% proportion measured as of June 30, 2023, an increase of .003 6%.

Sensitivity of the Net P sio Liability to Changes in the Discount Rate

The following prese ts the net pens on liabi ity of the School calculated using the discount rate of 7.25%. The following also reflec what the Scho l's net pension liability would be if it were calculated using a discount rate that is 1.00 percen ge point l wer (6.25%) or 1.00 percentage point higher (8.25%) than the current discount rate of 7.25%.

	1% Decrease in Discount Rate (6.25%)	Discount Rate (7.25%)	1% Increase in Discount Rate (8.25%)
Net Pension Liability	$ 8,423,756	$ 5,413,214	$ 2,928,633

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the Comprehensive Annual Financial Report, available on the NVPERS website.

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Actuarial Assumptions

The System's net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

The total pension liability was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Investment rate of return	7.25% per year
Salary increases	4.20% to 9 10% depending on service.
Inflation rate	2.50% per year
Productivity pay increase	0.50%
Consumer Price Index	2 50%
Other assumptions	Sam as th e used in the June 30, 2023 nding actuarial valuation.

Actuarial assumptions used in the une 3 , 2023 va tion were based on the results of the experience study for the period July 1, 2016 through Ju 30, 2020.

The discount rate u d to measure e total ension liability was 7.25% as of June 30, 2023. The projection of cash flows used to termine the di ount rate assumed that employee and employer contributions will be made at the rate specifi d in statute ased on that assumption, the pension plan's fiduciary net position was projected to be available o mak all projected future benefit payments for current active and inactive employees. Therefore, the lon erm expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

For the year ended June 30, 2024, the School recognized pension expense of $398,553. As of June 30, 2024, the School reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$ 705,579	$ -
Changes in assumptions	507,321	-
Net difference between projected and actual earnings on pension plan assets	-	50,664
Changes in proportion and differences between the School's contributions and proportionate share of contributions	827,240	157,860
The School's contributions subsequent to measurement date	411,052	-
	$ 2,451,192	$ 208,524

The School's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2024. Other amounts reported as deferred outflows of resources and (deferred inflows) of resources related to pensions will be recognized in pension expense as follows:

Years Ending June 30	Amount
2025	$ 323,091
2026	309,983
2027	908,712
2028	207,326
2029	82,504
	$ 1,831,616

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NOTE 10 – RISK MANAGEMENT

The School is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions and natural disasters for which the School carries commercial insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

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REQUIRED SUPPLEMENTARY INFORMATION

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HIGH DESERT MONTESSORI SCHOOL

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF SCHOOL'S PROPORTIONATE SHARE OF THE NPL
(NET PENSION LIABILITY)
PUBLIC EMPLOYEES' RETIREMENT SYSTEM OF NEVADA
LAST TEN FISCAL YEARS

Plan Year Ended	2023	2022	2021	2020	19	2018	2017	2016	2015	2014
School's portion of the Net Pension Liability	0.02966%	0.02580%	0.02396%	0.02030%	0.02333%	0. 2%	0.02373%	0.02448%	0.02307%	0.02066%
School's proportionate share of the Net Pension Liability	$ 5,413,214	$ 4,658,783	$ 2,184,898	$ 2,82 29	$ 3,181,118	$ 3,261,652	$ 3,155,658	$ 3,293,959	$ 2,643,388	$ 2,153,357
School's covered employee payroll	$ 2,414,524	$ 2,311,185	$ 1,902,167	$ 1,66 75	1,668,787	$ 1,733,678	$ 1,666,993	$ 1,612,661	$ 1,531,090	$ 1,390,851
School's proportionate share of the Net Pension Liability as a percentage of its covered employee payroll	224.19%	201.58%	11	169.86%	190.62%	188.13%	189.30%	204.26%	172.65%	154.82%
Plan fiduciary net position as a percentage of the Total Pension Liability	76.16%	75.12%	86.51	7.00%	76.50%	75.20%	74.40%	72.20%	75.10%	76.30%

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HIGH DESERT MONTESSORI SCHOOL

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE SCHOOL'S CONTRIBUTIONS
PUBLIC EMPLOYEES' RETIREMENT SYSTEM OF NEVADA
LAST TEN FISCAL YEARS

	Determined fo Year Ended June 30,									
	2024	**2023**	**2022**	**2021**	**2020**	**2**	**2018**	**2017**	**2016**	**2015**
Statutorily required contribution	$ 411,052	$ 343,437	$ 283,669	$ 252,146	$ 1,662	$ 353,286	370,051	$ 352,614	$ 349,884	$ 290,876
Contributions in relation to the statutorily required contribution	411,052	343,437	283,669	252,146	211,6	353,286	370,051	352,614	349,884	290,876
Contribution deficiency (excess)	-	-	-	-		-	-	-	-	-
School's covered employee payroll	$ 2,414,524	$ 2,311,185	$ 1,902,167	$ 665,4	$ 1,426,569	$ 1,668,787	$ 1,733,678	$ 1,666,993	$ 1,612,661	$ 1,531,090
Contributions as a percentage of covered employee payroll	17.02%	14.86%	91%	1	14.84%	21.17%	21.34%	21.15%	21.70%	19.00%

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HIGH DESERT MONTESSORI SCHOOL

BUDGETARY COMPARISON SCHEDULE - GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2024

(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2023)

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE TO FINAL BUDGET	2023 ACTUAL (Memo Only)
REVENUES*					
Local sources:					
Charges for services	$ 841,765	$ 756,000	$ 768,773	$ 12,773	$ 798,656
Rental income, net	-	-		-	16,500
Sponsor district pass-through	219,343	307,067	07,067	-	-
Donations and fundraising	-	67,627	68,410	783	39,201
Miscellaneous	27,500	54,671	6 044	14,373	46,650
Investment income	40,000	176 6 0	181,9	5,304	52,330
	1,128,608	1,3 ,985	1,395,218	33,233	953,337
State sources:					
Pupil-Centered Funding Plan	3,044,744	4, 0,99	3,892,557	(168,437)	3,156,156
Federal sources:					
Federal grants	4 9,0	613,801	601,874	(11,927)	729,646
Total Revenues	4,662, 02	6,036,78	5,889,649	(147,131)	4,839,139
EXPENDITURES					
Current					
Instruction					
Regular programs	1,806,1 5	2,050,913	1,972,773	78,140	1,743,264
Special programs	331,093	436,152	436,152	-	285,904
Total Instruction	2,137,228	2,487,065	2,408,925	78,140	2,029,168
Undistributed Expen ures					
Support Services					
Student support	243,022	205,996	240,581	(34,585)	419,762
Instruction	50,016	85,317	84,908	409	-
Administration	659,640	705,160	663,039	42,121	751,998
Operations and maintenance	172,551	368,358	369,459	(1,101)	319,861
Other support	587,704	623,104	621,059	2,045	574,718
Total Support Services	1,712,933	1,987,935	1,979,046	8,889	2,066,339
Nutrition Services	378,375	423,749	403,520	20,229	395,861
Capital Outlay	-	110,602	99,502	11,100	1,919,265

Continued on next page.

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HIGH DESERT MONTESSORI SCHOOL

BUDGETARY COMPARISON SCHEDULE - GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2024

(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2023)

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE TO FINAL BUDGET	2023 ACTUAL (Memo Only)
Debt Service**					
Principal	$ 702,958	$ 702,958	$ 110,417	$ 592,541	$ 107,102
Interest	-	-	592,541	(592,541)	598,438
Other	-	-	-	-	10,658
Total Debt Service	702,958	702,958	02,958	-	716,195
Total Undistributed Expenditures	2,794,266	3,225,244	3,1 026	40,218	5,097,660
Total Expenditures	4,931,494	5 7 2,309	5,593,951	118,358	7,126,828
Net Change in Fund Balance	(269,092)	24,471	295,698	(28,773)	(2,287,689)
FUND BALANCE, July 1,	1,904 525	1,836,4 6	1,836,263	(173)	4,123,952
FUND BALANCE, June 30,	$ 1,63 433	$ 60 907	$ 2,131,961	$ (28,946)	$ 1,836,263

** Revenues - For budgetary comparison purpose unds at are rece d through the local school district are included here as Local revenue, and all funds received from the Stat are included here as Stat revenue, although either may include Federal funds. See the Statement of Revenues, Expenditures and anges in F d B lance for disclosure of amounts from Federal sources.*

*** Debt Service - For budgetary comparison purp s, current year payments for principal and interest on a long-term lease have been reclassified into Instruction-R ular Prog s expen tures. See the Statement of Revenues, Expenditures and Changes in Fund Balance for disclosure of total Debt rvice expenditur*

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OTHER INFORMATION

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HIGH DESERT MONTESSORI SCHOOL

BORROWER'S RATIOS

JUNE 30, 2024

LOAN AGREEMENT SEC. 8.04 - DEBT SERVICE COVERAGE RATIO

I. Net Income Available for Debt Service

Excess of Revenues over Expenditures	$ 295,698
Adjustments:	
Capital outlay	99,502
Interest expense	592,541
Principal payments	110,417
Net Income Available for Debt Service FYE 6/30 24	1,098,158

II. Debt Service

Debt Service Schedule (Public Finance Authority, 6/1/21)	702,958
Total Debt Service FYE 6/30/24	702,958

III. Debt Service Coverage Ratio (DS

Net Income Available fo Debt Serv e FYE 6/3 24	1,098,158
Divided By	
Total Debt Service FYE 6/30/2	702,958
D bt Service Cove ge Ratio	**1.56**
Requir ment	1.20

DSCR Covenant met for FYE 6/30/24.

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HIGH DESERT MONTESSORI SCHOOL

BORROWER'S RATIOS

JUNE 30, 2024

LOAN AGREEMENT SEC. 8.18 - LIQUIDITY COVENANT (DAYS CASH ON HAND)

I. Cash and Cash Equivalents		
Cash and Cash Equivalents - Unrestricted		
Wells Fargo	$	261,268
UFCU		82,735
		344,003
Cash and Cash Equivalents with Edward Jones		
Total held with Edward Jones		1,008,727
Due from Other Governments (Accounts Receivable)		
Total Due from Other Governments		99,368
Cash on Hand at 6/30/24	$	1,452,098
II. Average Daily Expenses		
Statement of Activities		
Total Expenses		6,439,919
Adjustments:		
Interest (added ba through D bt Service, low)		(594,631)
Depreciation		(669,772)
Debt Service Payments:		
Bon		742,639
L ase payable		14,530
		5,932,685
Divided by 36 days		
Average ail Expenses	$	16,254
III. Days Cash on Hand		
Cash on Hand at 6/30/24	$	1,452,098
Divided by:		
Average Daily Expenses		16,254
Days Cash on Hand		**89**
Requirement		45

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SILVA, SCEIRINE
& ASSOCIATES, LLC
CERTIFIED PUBLIC ACCOUNTANTS

David E. Silva, CPA
David T. Sceirine, CPA
Melinda R. Torvinen, CPA

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

To the Board of Directors
High Desert Montessori School
Reno, Nevada

We have audited, in accordance with the auditing standards gen rally ac pted in the United States of America and the standards applicable to financial audits con ained in *Gover ment Auditing Standards,* issued by the Comptroller General of the United States, the financial statemen of the governmental activities, each major fund, and the aggregate rem ning fun information of the High Desert Montessori School (the School) as of and for the year end d Ju e 30, 2024, and the related notes to the financial statements, which collectively comprise the Scho 's basic financial statements and have issued our report thereon dated October 30, 20 4

Internal Control over Financial Reporting

In planning and performing our au t o he finan al statements, we considered the School's internal control over financial reportin (intern contro to determine the audit procedures that are appropriate in the circumst ces for e purpose of expressing our opinions on the financial statements, but not for the pur ose f expressi g an opinion on the effectiveness of the School's internal control. Accordingly we do ot express an opinion on the effectiveness of the School's internal control.

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

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

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Compliance and Other Matters

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

Purpose of this Report

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

Reno, Nevada
October 30, 2024

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HIGH DESERT MONTESSORI SCHOOL

INDEPENDENT AUDITORS' COMMENTS
JUNE 30, 2024

STATUTE COMPLIANCE

Current Year

Our comments related to the School's compliance with significant statutory constraints are reported in Note 2 to the financial statements.

Progress on Prior Year

Potential violations due to expenditures exceeding appr priations were ported in the financial statements for the year ended June 30, 2023, and none wer noted for the year end d June 30, 2024.

AUDIT RECOMMENDATIONS

Current Year

There are no recommendatio of the a itude which we consider necessary for inclusion in this report as of or for the year ended J ne 0, 2024.

Prior Year

There were no re mmendations the magnitude considered necessary for inclusion in the report as of or for the year ended une 30, 2024

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Washoe County School District Annual Charter School Performance Audit

Name of Charter School: HIGH DESERT MONTESSORI CHARTER SCHOOL
School Year: 2020-2021 SY

Auditing Department	Name of Auditor	Compliance with Statutes and Regulations	Evidenced By:	Compliant Non-Compliant	Comments
Accountability	Kemp, Kyle	**The charter school has met the requirements of the NDE with regards to any state reporting. The charter school maintains data accuracy and integrity of all data elements and complies with requirements to participate in the automated system of accountability information for Nevada (SAIN). NRS 385A.800, 385A.810 and 385A.820.**	Offsite revi of IC	Compliant	
Student Accounting	Sykes, Sherry; Lapenta, Bryn	**Regarding student attendance, the charter school: NAC 386.350 (4)** • **Provides a copy of the attendance p licy to each student** • **Keeps a copy of the a enda e policy available for publi inspectio** • **Includes NRS 392 22 in th atten policy** • **Provid y of rule for truancy** • **ovides a copy of e letter of approval from t Superintendent f Public Instruction for lege d of symbols f attendance NAC 387.163** Evidence of compliance may include the following: • A copy of the school's attendance policy; • A copy of the school's rules for truancy;	ffs e review of el ronic subm ion of policies udent dbook) and NDE Hrs.	Compliant	

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Name of Charter School: HIGH DESERT MONTESSORI CHARTER SCHOOL
School Year: 2020-2021 SY

		• A copy of the letter of approval from the Superintendent of Public Instruction for legend of symbols for attendance.			
Student Accounting	Sykes, Sherry; Lapenta, Bryn	**A description of the procedure and documentation for the enrollment and withdraw of pupils in the charter school. NRS 388A.453, 388A.456 and 388A.471, NAC 387.171 NAC 387.200 NAC 387.215** The schools withdrawal binder will also be audited.	Offsite r iew o policy. nsite review of withdraw l binder scan oc ments and su mit.	Compliant	
Student Accounting	Sykes, Sherry; Lapenta, Bryn	**Provide a description of how the lottery sy works and how parents are notified of the system. NAC 386.180(1)** Artifacts reviewed may includ des ption of t lottery system and how par nts know out the system.	Offsi review of policy, h rs, dbook to document parent communication.	Compliant	
Student Accounting	Sykes, Sherry; Lapenta, Bryn	**If the charter school enro pupils kin , first, or second grades, the r r school complies with NRS 392.04 rding th ges for enrollment in those grade**	Onsite review of procedures.	Compliant	
Student Accounting	Sykes, Sherry; Lapenta, Bryn	**The char school provides ritten notice to the parents and uardians of pu s in grades 9-12 indicating whe er or not t e Northwest Association of Accredited Sch ls ac edits the school. NAC 386.410 (25)**	Offsite review of document.	Compliant	
Student Accounting	Sykes, Sherry; Lapenta, Bryn	**The charter school complies with NRS 388A.487 regarding rules for academic retention and provides a copy of these rules. The charter school complies with NAC 389.445 and NAC 389.659 regarding units required for promotion to the next higher grade.**	Offsite review of policies (i.e. handbook)	Compliant	

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Name of Charter School: HIGH DESERT MONTESSORI CHARTER SCHOOL
School Year: 2020-2021 SY

Student Accounting	Sykes, Sherry; Lapenta, Bryn	**The charter school has developed a procedure for the maintenance of records. NAC 386.360 NAC 386.180 (3)**
		
		Evidence requested for the review may include:
		• The name of the person who will be responsible for:
		  ○ Maintaining records of pupils; and
		  ○ Providing records of pupils to the school district for inclusion in the statewide automated system of information
		• Provide the procedures for creatin d maintaining student cumulative fold rs
		• Provide the location of where the cu ulative folders are stored
		• Provide the procedure ating and maintaining studen permane records
		• Provide the loca on of where he perman t records are stor d
		• Surrenders perman t cords when request d by PPA&A
		• Pro e the pro dure fo equesting and t nsferring stude records
		• ovide the name o he person who will be res nsible for the r ords of pupils if the chart chool is di olved or the written charter o he ch ter school is not renewed.
			Onsite review of policy & procedures for maintaining records	Compliant	

Student Accounting	Sykes, Sherry; Lapenta, Bryn	**The teachers' class r rd books comply with regulation. NAC 387.165**	Onsite review of Teachers' class record books.	Compliant	

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Name of Charter School: HIGH DESERT MONTESSORI CHARTER SCHOOL
School Year: 2020-2021 SY

Student Accounting	Sykes, Sherry; Lapenta, Bryn	**The charter school provides the minimum number of days for a school year and the minimum number of minutes of instruction per day. (School provides a copy of school calendar and a daily schedule.) NAC 387.120 NAC 387.131 NAC 386.350**	Offsite review of NDE calendar and daily calendar.	Compliant	
Student Accounting	Sykes, Sherry; Lapenta, Bryn	**The charter school has a procedure for documenting credit for courses completed successfully, including: NAC 386.150(8)** Evidence of performance reviewed may include the following: ○ Copies of transcripts and diplomas used to indicate the student has complete rse work successfully and ○ The written policy of the charter scho l concerning the trans	Onsite review of po y-mpleted course work and docum ting an er of cr it.	Compliant	
Student Accounting	Sykes, Sherry; Lapenta, Bryn	**The charter school complies wi raduation d diploma requirements. NAC 389.664 NAC 389.66**	Offsite review of policies and IC verification.	Compliant	
Student Accounting	Sykes, Sherry; Lapenta, Bryn	**The charter school complies w the requirements of the master r ster. NAC 387.1 1**	Onsite review of statistical month reports.	Compliant	
Student Accounting	Sykes, Sherry; Lapenta, Bryn	**The charter sc ol is conne ed to WCSD Student Information Syst m (Infin e Campus) through the WCSD network and l ws WCSD standards and procedures in relation to the WCSD Infinite Campus.**	Offsite review of IC	Compliant	
Assessment Division	Aird, Sandra	**The charter school administers achievement and proficiency examinations in compliance with NRS 388A.366, NRS 389.018.**	Office review of test documents.	Compliant	

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Name of Charter School: HIGH DESERT MONTESSORI CHARTER SCHOOL
School Year: 2020-2021 SY

			Periodic onsite review of testing.		
Counseling Services	Loudon, Katherine	**Regarding the health and safety of pupils, the charter school complies with requirements for reporting abuse and neglect. NAC 386.410 (12) as it relates to NRS 432B and NRS 200.5092.** **Charter school administration** Please provide the following: a. Evidence that training has occurred in the requirements of reporting abuse a glect.	Offsite r iew o training dates, PP and staff ster.	Compliant	
Counseling Services	Loudon, Katherine	**The charter school provides appropriate co seling and guidance services for its students, includ g students with disabilities and students at risk. f th charter school employs a Coun he Counse holds a valid School Counsel r license om the Nevada Department of E ucation.** Evidence requested for th re ew may include the following: • E dence that tr ing ha occurred in the quirements of rep rting abuse and neglect	Offsite r iew of y of license and list of students served.	Compliant	
Curriculum	Fox, Kindra	**If the chart school is dedic ed to providing educational pr rams and portunities for pupils who are at risk, a term ation whether the educational program d services provided to those pupils is appropriate and carried out in an effective manner.**	Site or electronic review of the following docs.: Lists and descriptions of education programs used for at-risk students; of services	Compliant	See below for detail & commentary

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Name of Charter School: HIGH DESERT MONTESSORI CHARTER SCHOOL
School Year: 2020-2021 SY

			provided for at-risk students. Current list of textbooks, supplem tal curricula, int vention ograms, software nd other c riculum ro ms cu ently in use. Curr lum maps, p ing ides, lesson plans and/or other applicable curriculum documents to include documentation of how instruction is tied to standards and exams. School-wide assessments currently used to monitor student progress toward achieving state standards, if any. A current report of the progress that has been		

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Name of Charter School: HIGH DESERT MONTESSORI CHARTER SCHOOL
School Year: 2020-2021 SY

			made on meeting your site's goals and objectives. Copy of t e master schedule Co se offering ook and or/course descrip on		
Curriculum	Fox, Kindra	**The charter school provides instruction in the core academic subjects set forth in NRS 389.018 (1), as applicable for the grade levels of pupils.**	am as above.	Compliant	See below for detail & commentary
Curriculum	Fox, Kindra	**The charter school provides instruction bas d upo the standards of content and performance es ablished by the Council to Establish Academic Standard NR 389.003**	Same as bove.	Compliant	See below for detail & commentary
Curriculum	Fox, Kindra	**At a minimum, the charter hool pro des and requires students to tak he courses f study req ed of pupils by statute or r ulation fo ion or graduation. NAC 386.410(1 N C 389.664, NAC 389.445**	Same as above.	Compliant	See below for detail & commentary
504	Loudon, Katherine	**Regarding th health a safety pupils, the charter school co plies with Secti 504 of tle V of the Rehabili ion Act of 1973. AC 386.410 (12)** Evidence requ ted for th review may include the following: Evidence of the compliance with Section 504 of the Title V Rehabilitation Act of 1973	Offsite review of scanned 504 documents.	Compliant	
Facilities Management	Hoppe, Charlie	**A determination whether each facility that the charter school occupies complies with applicable building codes, codes for the prevention of fire, and codes pertaining to safety, health and sanitation.**	Offsite review of electronic submission of	Compliant Non-Compliant	Orvada Location Silverado Location – Pending new playground equipment inspection certification

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Name of Charter School: HIGH DESERT MONTESSORI CHARTER SCHOOL
School Year: 2020-2021 SY

		NAC 386.410 (13) Evidence requested for the review may include the following: a. Completed Inspection Form (11a.); b. Certificate of Occupancy; c. Copies of the building inspections for this school year; d. Most recent fire department inspection; e. Most recent health department inspection; f. A posted kitchen permit if lunches are being served.	documents noted. Onsite walkthro gh.		
Human Resources	Reed, Deshawn	**The charter school complies with NRS 388A.518, 388A.521 and 388A.524., NRS 38 A.515, d NRS 388A.527 regarding the employment of achers and other educational personnel.**	Offsi review of reports, ndom l ction of files reviewed. Onsite review of new employee files.	Compliant	
Human Resources	Reed, Deshawn	**Within 30 days after the fir day f school, the charter school provided th ponsor w a list of the names and qualific ons of all rsons e loyed by the charter s ool. NAC 386.3 (3)** Evidence of rformance ma nclude the following: Not more than 30 ys a er the beginning of the school year, a list of names qualifications of all persons employed at the charter school.	Offsite review of report submitted.	Compliant	
Human Resources	Reed, Deshawn	**The status of employees, and the rights and benefits provided to those employees, comply with NRS**	Offsite review of docs./tables with information.	Compliant	

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Name of Charter School: HIGH DESERT MONTESSORI CHARTER SCHOOL
School Year: 2020-2021 SY

		388A.530, 388A.533, 388A.535, 388A.538, 388A.541 and 388A.544. Evidence of performance may include the following: • a table including the employee name, position held, salary, and PERs contribution of each.			
Information Technology	Martini, Mary	**The charter school is connected to WCSD Student Information System (Infinite Campus) through the WCSD network and follows WCSD standards and procedures in relation to the WCSD Infinite Campus.**	ffsite review of IC.	Com ant	
Internal Audit	Starkey, Kirk McMahon, Matt Manolo, Eve Casey, Paul	**The charter school, its officers or its employees have complied with all financial terms and cond of the written charter. NRS 388A.330 (1)(a)(1)** Evidence of compliance may include the follow g: • the annual report of t b et; • an electronic copy f the ind endent annual audit. • a copy of the ap oved mi the audit was approve y our governing body (please ide draft nutes if the approved mi tes canno e provi d by this date and llow-up with ap oved m utes at such time they are approv).	Of te review of the th e noted docume .	Compliant	
Internal Audit	Starkey, Kirk McMahon, Matt Manolo, Eve Casey, Paul	**The school s complied wit generally accepted standards of a ounting an fiscal management. NRS 388A.330 (1) (2)**	Offsite review of annual audit, NDE audit. Onsite if change in administration, bookkeeping, auditors or auditor finding.	Compliant	

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Name of Charter School: HIGH DESERT MONTESSORI CHARTER SCHOOL
School Year: 2020-2021 SY

Internal Audit	Starkey, Kirk McMahon, Matt Manolo, Eve Casey, Paul	**The charter school has not filed for a voluntary petition of bankruptcy, been adjudicated bankrupt or insolvent, or been otherwise financially impaired such that the school is deemed unable to continue to operate.** **NRS 388A.330 (1)(b)**	Offsite review of annual audit, other documents	Compliant	
Internal Audit	Starkey, Kirk McMahon, Matt Manolo, Eve Casey, Paul	**The charter school has refrained from using public money to purchase real property or buildings without the approval of the sponsor.** **NRS 388A.366 (1)(k)**	Off te review of fidavit attesting o no proper ur ased.	C mpliant	
Internal Audit	Starkey, Kirk McMahon, Matt Manolo, Eve Casey, Paul	**The charter school has not operated for profit.** **NRS 388A.095 (1)**	O te review of audit	Compliant	
Internal Audit	Starkey, Kirk McMahon, Matt Manolo, Eve Casey, Paul	**All money received by the char ool from t state and from the board of ustees o WCSD is deposited and maintaine in a bank, edit union other financial institutio in this sta** **NRS 388A.411 (3)**	Offsite review of bank statements.	Compliant	
Internal Audit	Starkey, Kirk McMahon, Matt Manolo, Eve Casey, Paul	**The charter school omplied w h applicable federal laws and reg ations g rning t provisions of any federal gr ts obtained fo he scho** **NRS 388 411 (4)**	Offsite review of grant docs./reports.	Compliant	
Internal Audit	Starkey, Kirk McMahon, Matt Manolo, Eve Casey, Paul	**The governing ody of the arter school has designated a per n to d w all orders for the payment of money l nging to the charter school and lists all orders using a cumulative voucher system.** **NRS 388A.420 (1)**	Offsite review of financial policies (if changed from year to year)	Compliant	
Internal Audit	Starkey, Kirk McMahon, Matt	**The governing body of the school has prescribed the procedures by which the orders for payment must be approved and signed.**	Offsite review of financial policies	Compliant	

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Name of Charter School: HIGH DESERT MONTESSORI CHARTER SCHOOL
School Year: 2020-2021 SY

	Manolo, Eve Casey, Paul	**NRS 388A.420 (2)**	(if changed from year to year)		
Internal Audit	Starkey, Kirk McMahon, Matt Manolo, Eve Casey, Paul	**All orders for payment of money to a member of the governing body of the school have been drawn only for salary, travel expenses, subsistence allowances or for services rendered by the member.** **NRS 388A.420 (3)**	Offsite review expenditur r disclosu of Bd. Member pa ments.	Compliant	
Internal Audit	Starkey, Kirk McMahon, Matt Manolo, Eve Casey, Paul	**The annual report of the budget has been submitted to WCSD and the Nevada Department of Education on or before November 1st.** **NRS 388A.345 (1)**	ffsite review of report.	Com iant	
Internal Audit	Starkey, Kirk McMahon, Matt Manolo, Eve Casey, Paul	**Except for those that may be authorized by p ific statute or by the written charter of the char er sch the charter school does not charge tuition or ees.** **NAC 386.150 and NRS 388A.366 (1)(c)**	Offsi review of income, dbook.	Compliant	
Internal Audit	Starkey, Kirk McMahon, Matt Manolo, Eve Casey, Paul	**The governing body of the arter sch ol has ens red that a current written in ntory of th equipment supplies and textbooks the chart l is maintained and has provid a py of the current written inventory t WCSD as e charter school's sponsor.** **NAC 386.3 2(4)(a)(b)**	Offsite review of inventory.	Compliant	
Internal Audit	Starkey, Kirk McMahon, Matt Manolo, Eve Casey, Paul	**An annu audit has been co pleted in compliance with the pe ormance requir ments of NAC 386.380 and submitte o the gover ng body for review at a public meeting n later t an 120 days after the close of the fiscal year for ch the audit is conducted.**	Offsite of audit and minutes.	Compliant	
Internal Audit	Starkey, Kirk McMahon, Matt Manolo, Eve Casey, Paul	**The charter school utilizes the chart of accounts prescribed by the Nevada Department of Education.** **NAC 386.390 (2)**	Offsite review of chart of accounts.	Compliant	

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Name of Charter School: HIGH DESERT MONTESSORI CHARTER SCHOOL
School Year: 2020-2021 SY

Internal Audit	Starkey, Kirk McMahon, Matt Manolo, Eve Casey, Paul	**Not later than June 8 of last school year, the governing body of the charter school, at a public meeting, adopted its final budget for the charter school for the current fiscal year; the budget was prepared on forms prescribed by the Department.** **NAC 386.370 and NRS 388A.366 (1)(n)**	Offsite review of annual budget and board minutes.	Substantially Compliant	The final budget for the ensuing fiscal year (FY21) was approved during the school's June 30, 2020 Board Meeting – 16 working days after the June 8 NDE submission deadline.
Nutrition Services	Supple, Mike	**If the charter school offers a nutrition program, the program complies with existing county, state, or federal requirements for that program.**	Off te review of ooks. Onsite bs vations and in ections per Regu ions.	C mpliant	
Office of School Improvement	Coombs, Ron Kuster, Nick	**On or before November 1st of the latest yea the charter school provided the sponsor with a w tten description of the progress of the charter scho l in achieving the mission and goal charter s ol set forth in its application.** **NRS 388A.345** Evidence of compliance ma nclu e a submission of the school's goals for the previous hool year and your progress tow d achie g those g als by November 1st.	Offsite r iew of Goals/Progress per report submitted Nov. 1st.	Compliant	**All sponsored Charter Schools submitted a School Performance Plan (SPP). All SPP's were submitted to our office for review and plans were sent to NDE on November 1, 2020. Any progress reports after these dates are done through the mid-year monitoring portion inside the SPP itself.**
Compli	Cooper, Stacey	**A deter nation whether th membership of the governing b dy of the charte school complies with NRS 388A.320, B 171, and AC 386.345.** Evidence of compliance may include the following: Submission of membership of the governing board which consists of:	Offsite review of Board Members and qualifications.	Compliant	

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Name of Charter School: HIGH DESERT MONTESSORI CHARTER SCHOOL
School Year: 2020-2021 SY

		• At least two teachers as defined by chapter 391 of NRS and AB 171 • At least one person who is a parent or legal guardian of a pupil enrolled in the charter school who is not a teacher or administrator at the charter school • At least two people who possess knowledge and experience in one or more of the following areas: Accounting, Financial Services, Law, Human Resources Verification that the majority of the member of the governing body of a charter school reside in th county in which the charter school is locat d Verification the members of the overn dy of a charter school shall not inclu • An mployee of e gover g body or charter hool, including, w hout limitation, an a inistrator or tea er. • Excep s otherwis provided in this paragrap any son who: • Owns, opera s, is employed by or receives compensation from a corporation, business, organization or other entity that enters into a contract with the governing body or charter school; or			

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Name of Charter School: HIGH DESERT MONTESSORI CHARTER SCHOOL
School Year: 2020-2021 SY

		• Is related by blood or marriage to a person described in subparagraph (1).
		  • Pursuant to the requirements of NRS 332.800, a person described in this paragraph may serve on the governing body if he has entered into a contract with the governing body to provide goods or services to the charter school without profit or at no cost to the charter school. The governing body shall maintain documentation of the ter s o ch a contract.
		  • If a person serves on the gov ning body of a char hool as a representa ve of a n nprofit organiz ion or busi ss, not mor than on ther m governing d may also serve as a p entative f that organization or busines r other e represent the interests o hat organization or business. In o event may represent ves of the same ganiz ion or business serving on the verning body constitute a majority of the members of the governing body.
		  • If the membership of the governing body changes, the governing body provides written notice to WCSD			

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Name of Charter School: HIGH DESERT MONTESSORI CHARTER SCHOOL
School Year: 2020-2021 SY

		within 10 working days after such change; and • Each member of the governing body has filed an affidavit in accordance with NRS 388A.320.			
Charter Oversight	Cooper, Stacey	**A determination whether:** • **The governing body has held at least one regularly scheduled public meeting in the county in which the charter school is located during each calendar quarter;** • **Each meeting complied with The Open Meeting Law, chapter 241 of NRS** • **Meeting minutes are provided to e sponsor in accordance with NAC 38 345 (6) and NAC 386.345(7).**	Off e review of endas and minutes.	mpliant	
Charter Oversight	Cooper, Stacey	**Upon examination of the agend d minutes o ach meeting of the governing bo y and th reports submitted to the governi g body duri g each mee ng, a determination wheth the gover g b dy is fulfilling its duty to evalua the erformance of each entity with whom the govern body has entered into a contract, in ding, hout lim ation, the performan e of an educa nal man ement organiz on.** **NAC 386.4 NAC 386.405**	Offsite review of contract copies.	Compliant	
Distance Ed	Cooper, Stacey	**A determinat whether, if he charter school uses distance educati it com lies with distance education law and g ations. (NRS 388.820, NAC 388.800)**	Offsite review of Distance Education Plan. Onsite review of procedures and student files.	Compliant	
Risk Management	James, Jackie	**A determination of whether the charter school maintains the type and amount of insurance (a)**	Offsite review of ins. Checklists as	Compliant	

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Name of Charter School: HIGH DESERT MONTESSORI CHARTER SCHOOL
School Year: 2020-2021 SY

		required by NAC 386.215, (b) in a manner that complies with paragraph (l) of subsection 1 of NRS 386.550, which may include workers' compensation insurance, or is otherwise prepared to hold harmless, indemnify and defend the sponsor of the charter school as required by that paragraph.	provided by ins. Agent.		
School Police, Emergency Management Svcs.	Anderson, Roy	**The charter school complies with NRS 392.450 by providing drills for pupils in the appropriate procedures to be followed in the event of an emergency and by posting escape routes.** Evidence of compliance may include the following: a. Fire-drill history/schedule docume ion; b. Fire exit maps posted in all clas ooms d student areas.	Sit Visit to erify Emergency Plan	C mpliant	
School Police, Emergency Management Svcs.	Anderson, Roy	**The charter school complies with NRS 388.2 (1) y developing a plan to be used y t charter sc ol in responding to a crisis, em gency o uicide. (2 The plan developed pursua to subsecti n 1 must incl de, without limitation:** **(a) The plans, es and formation included in the model an develope y the D artment pursuant to NRS 3 8.253;** **(b) A proce re for resp ding to a crisis or an emergency and f respon ing during the period after a crisis or an emer cy has concluded, including, without limitation, a crisis or an emergency that results in immediate physical harm to a pupil or employee of a school in the school district or the charter school;**	Site Visit to verify Emergency Plan	Compliant	

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Name of Charter School: HIGH DESERT MONTESSORI CHARTER SCHOOL
School Year: 2020-2021 SY

		(c) A procedure for enforcing discipline within a school in the school district or the charter school and for obtaining and maintaining a safe and orderly environment during a crisis or an emergency; **(d) The names of persons and organizations in the community, including, without limitation, a provider of mental health services which is operated by a state or local agency, that are available to provide counselin and other services to pupils and staff of the school to assist them in recovering from a crisis, emergency or suicide; and** **(e) A plan for making the persons and org ization described in paragraph (d) available to pupils d aff after a crisis, emergency or sui de.**			
Student Discipline	Doering, Mike	**Regarding student behavio the char school: RS 386.585** • **Provides a copy of e consequences and discipl y cedure** • **aintains, for pub inspect on, a copy of r s, consequence nd disciplinary proc dures** • **Complies w h olicies and procedures for suspension and expulsion** • **Complies with policies and procedures for the suspension and expulsion of students with disabilities**	Offsite review of progressive discipline plan and Student Handbook.	Compliant	

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Name of Charter School: HIGH DESERT MONTESSORI CHARTER SCHOOL
School Year: 2020-2021 SY

		Evidence of compliance may include a copy of the school's discipline plan containing the rules, consequences, disciplinary procedures for suspension and expulsion of students with and without disabilities.			
Student Health Services	Crane, Jennifer,	**Regarding the health and safety of pupils, the charter school: NAC 386.410 (12)** • **Provides adequate health services in the following areas:** o **Management of accidents and illness** o **Management and reporting of communicable diseases;** • **Maintains records of the immunizations required of pupils in accordance w NRS 392.435;** • **Complies with NRS 392.420 requirem nts for the screening of vision, hearing, and s olio s; and** • **If designated, com es with A 354 requirements fo screening o student height/weight.**	Onsite r ew o records	Compliant	Spoke with school via Zoom this year due to COVID. They have a plan for sick students and is seems adequate and working for them. They will be doing their mandatory screening after the Winter Break. Immunization are compliant or student was denied access to educational platform till they became compliant.
Student Health Services	Crane, Jennifer	**Regarding the health and fety of pupils, the charter school complies i h requirem nts for crisis response in public sch ols in ac rdance ith NRS 392.600 to 392.656, i lusive.** **Charter hool administratio** Evidence of co pliance may nclude the following: a. A copy of y school safety plan, b. Provide evidence of the following to the Health Office: i. Management of accidents and illness; ii. Management of reporting of communicable	Onsite review of records	Compliant	

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Name of Charter School: HIGH DESERT MONTESSORI CHARTER SCHOOL
School Year: 2020-2021 SY

		diseases; iii. Maintenance of records of the immunizations required of pupils in accordance with NRS 392.435; iv. Compliance with NRS 392.420 requirements for the screening o ision, hearing, and scoliosis; and v. If designated, compli with AB 35 requirements f screening f student height/weight			
Special Education/Office of School Leadership	Jessica Medulla	**The school adheres to the sp l education requirements d in NR 88 NRS 395 NAC 388A.595 N C 388.150 88.450 lusive** The charter sc ol maintains compliance with federal and tate dues dates in cordance wit the Nevada Department of ducation Evidence of compliance may include the following: Reports in Infinite Campus and Accelify	Offsite review of IC and web-based reporting.	Compliant	

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Name of Charter School: HIGH DESERT MONTESSORI CHARTER SCHOOL
School Year: 2020-2021 SY

Curriculum

Kindergarten:

The alignment between the Nevada Academic Content Standards and Montessori educational in uctio is provided in the Biweekly Kindergarten Curriculum. Students are evaluated on their interactions with the Montessori materials. Instructional minutes are prov ed within the curriculum plans. Please see the rest of this report for additional content area suggestions for kindergarten.

Commendation: Lessons are differentiated based on mastery requirements as indica d in man lessons with the specific language, "individualized to each child's ability level". Lessons highlighted small group instruction, constructive conversat ns nd child-led questions, which are developmentally appropriate and engaging for kindergarteners. The curriculum is strong in conceptual learning and the u of manipulative materials.

Recommendation: Many resources are listed in the Curriculum Audit Suppl mental terials do ument. Some of these resources may not provide comprehensive high-quality materials for young children and would require a areful etting nd selection process. For kindergarten specific resources and information, please visit the Kindergarten Charter School Dropbo

English/Language Arts:

Grades 1-6: High Desert Montessori continues t provide vidence f consistent instruction aligned to the Nevada Academic Content Standards throughout the school year. Evidence shows lessons are tied o standards; s ndards e cited. Listed are the Montessori materials/curriculum as well as supplemental materials, many of which are still supported by WCSD.

Grades 7 - 8: The English Curriculum Maps provid d for gra es 7-8 show that every genre of writing is being taught during the school year and that students are being instructed in a wide variety of the NVACS. The cula include a range of reading and writing, and different types of text have been made available for students of differing ability levels. Students have the opportunity to read, write, speak and listen, and there appears to be many ways to both learn and express knowledge. Overall, the plans continue to show a nice marriage of Montessori philosophy and NVACS.

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Commendation: Multiple grades show teachers using collaborative learning.

Recommendations:

- Detailed weekly schedules and lesson plans could provide clearer evidence that students ave a ple time to engage in the material effectively and meet the standards listed.
- Sample detailed weekly schedules and lesson plans could provide more specific e dence of differentia n between the 7th and 8th grade.

Mathematics:

Documents submitted include a "Scope and Sequence" for both the lower nd pper elementa y schools. This document while named a scope and sequence is a document with a one-week schedule documenting typical instructional oppo tunities wer Elementary provided additional documentation which included standards addressed throughout the year. This document is entitled, "(date)LP " This docum t provides unambiguous evidence that students are engaging with the standards set forth in NRS 389.018(1) and NRS 389.019 (1).

Additional documentation is necessary to provide sufficien evidence t at student have an opportunity to engage with mathematics as set forth in NRS 389.018 (1) and NRS 389.019 (1)(2) for the upper elementary classr ms.

While Montessori albums were reference in a list ructiona esources, there appears to be no formalized curriculum that links these materials with the other listed resources such as "common core eets" and achers ay teachers". Clear and sufficient evidence is needed to confirm that the instructional program truly aligns with the depth of the andards and the rong mathematical trajectory within those standards.

Commendation: Lower elementary sequence with co t and standards submitted for the instructional portion of the 20/21 school year.

Recommendations:

- Additional documentation is necessary to properly audit per the guidelines issued in state law.

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- Consider reaching out to the State of Nevada Department of Education, Standards and Instructional Support division for the most current list of State approved instructional materials. This division may aid with the review of instructional material nd give input on mathematical accuracy of materials. There are clear researched based benefits to a coherent mathematical program. It is the und standing of WCSD Curriculum & Instruction Department that State approved instructional materials should also be used in District Charters.

Grades 7-8: Documents have curriculum maps for math 7 and math 8. These provide th tandards, objectives d materials used to teach in each grade.

Recommendation: The documents with connections between the standards for grade 4-6 we provided. However, it would be helpful to see the curriculum map for math 6 and the connection to math 7.

Social Studies:

Curriculum is clearly aligned to the NVACS for Social Studies St ndards n grades 8. 7th and 8th grade social studies curriculum integrates the NVACS-SS and NVACS-ELA in a meaningful way that requires students to a ply histori al thinking kills and make real-world connections. Curriculum maps for social studies at the lower and upper elementary levels have also been alig d to th S Pacing documents provided for lower elementary appear to include inquiry-based, NVACS-SS aligned resources shared by WCSD. The scop nd sequence documents for upper elementary provide clear evidence of alignment to the NVACS-SS as well as significant use of inquiry-ba d ins ctional sources that foster critical thinking and application of historical thinking skills including connections to financial literacy standards.

Recommendation: Continue to work on the d elopment of r bust curriculum guides that include evidence of alignment to the disciplinary skill standards and consistently include evidence of instructional ma rials.

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Science:

Grades K-5:

A Scope and Sequence document indicates that science is taught for 100 min/week. It is unclear hat s ndards are being taught in what grade levels from the Science Biology and Geography tab in grades 1-3. Crosscutting Concepts and Science and Engineering Pract s are identified for each week or unit. Lesson plans listed standards and a topical question for each grade level without any information about nstruction. Mystery Science, DRI Green Boxes, Teacher Pay Teachers, Bozeman Science, WWF and Montessori albums are identified as an instruction materi s. Mystery Science is the only one evident in the Scope and Sequence and lesson plans for K-5.

Grades 6-8:

6th grade science standards, with their associated Science and Engineering P ctices d Crosscut ng Concepts, were found in the document "Upper El Scope and Sequence 20-21 and indicate alignment with our state standards for scien e.

The "HDMS Year A Integrated Science Curriculum Map" was a pted f m Wash e County School District's 7th grade curriculum documents and indicates appropriate alignment with our state science standards. Si ilarly, the HDMS Yea B Integrated Science Curriculum Map" was adapted from the 8th grade curriculum documents.

Commendation: All three dimensions of the stand have bee identified in curriculum documents reflecting the nature of the standards.

Recommendation: Consider reaching out to he State of Ne da Dep tment of Education, Standards and Instructional Support division for the most current list of State approved instructional materials. T division may a with the review of instructional materials and give input on the alignment to NVACS and all three dimensions of the science standards. It is the u erstanding WCSD Curriculum & Instruction Department that State approved instructional materials should also be used in District Charters.

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Washoe County School District Annual Charter School Performance Audit

Name of Charter School: HIGH DESERT MONTESSORI CHARTER SCHOOL
School Year: 2021-2022 SY

Auditing Department	Name of Auditor	Compliance with Statutes and Regulations	Evidenced By:	Compliant Non-Compliant	Comments
Accountability	Kemp, Kyle	**The charter school has met the requirements of the NDE with regards to any state reporting. The charter school maintains data accuracy and integrity of all data elements and complies with requirements to participate in the automated system of accountability information for Nevada (SAIN). NRS 385A.800, 385A.810 and 385A.820.**	Offsite revi of IC	Compliant	
Student Accounting	Annand, Debbie Lapenta, Bryn	**Regarding student attendance, the charter school: NAC 386.350 (4)** • **Provides a copy of the attendance p licy to each student** • **Keeps a copy of the a enda e policy available for publi inspectio** • **Includes NRS 392 22 in th atten policy** • **Provid y of rule for truancy** • **ovides a copy of e letter of approval from t Superintendent f Public Instruction for lege d of symbols f attendance NAC 387.163** Evidence of compliance may include the following: • A copy of the school's attendance policy; • A copy of the school's rules for truancy;	ff e review of el ronic subm ion of policies udent dbook) and NDE Hrs.	Compliant	Binder is well organized, and all materials are easy to find.

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		• A copy of the letter of approval from the Superintendent of Public Instruction for legend of symbols for attendance.			
Student Accounting	Annand, Debbie Lapenta, Bryn	**A description of the procedure and documentation for the enrollment and withdraw of pupils in the charter school. NRS 388A.453, 388A.456 and 388A.471, NAC 387.171 NAC 387.200 NAC 387.215**	Offsite r iew o policy. ffsite review of withdraw l binder scan oc ments and su mit.	Compliant	
Student Accounting	Annand, Debbie Lapenta, Bryn	**Provide a description of how the lottery sy works and how parents are notified of the system. NAC 386.180(1)** Artifacts reviewed may includ des ption of t lottery system and how par nts know out the system.	Offsi review of policy, h rs, dbook to document parent communication.	Compliant	
Student Accounting	Annand, Debbie Lapenta, Bryn	**If the charter school enro pupils kin , first, or second grades, the r r school complies with NRS 392.04 rding th ges for enrollment in those grade**	Offsite review of procedures.	Compliant	
Student Accounting	Annand, Debbie Lapenta, Bryn	**The char school provides ritten notice to the parents and uardians of pu s in grades 9-12 indicating whe er or not t e Northwest Association of Accredited Sch ls ac edits the school. NAC 386.410 (25)**	Offsite review of document.	NA	
Student Accounting	Annand, Debbie Lapenta, Bryn	**The charter school complies with NRS 388A.487 regarding rules for academic retention and provides a copy of these rules. The charter school complies with NAC 389.445 and NAC 389.659 regarding units required for promotion to the next higher grade.**	Offsite review of policies (i.e. handbook)	Compliant	

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Name of Charter School: HIGH DESERT MONTESSORI CHARTER SCHOOL
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Student Accounting	Annand, Debbie Lapenta, Bryn	**The charter school has developed a procedure for the maintenance of records. NAC 386.360 NAC 386.180 (3)**
		
		Evidence requested for the review may include:
		• The name of the person who will be responsible for:
		  ○ Maintaining records of pupils; and
		  ○ Providing records of pupils to the school district for inclusion in the statewide automated system of information
		• Provide the procedures for creatin d maintaining student cumulative fold rs
		• Provide the location of where the cu ulative folders are stored
		• Provide the procedure ating and maintaining studen permane records
		• Provide the loca on of where he perman t records are stor d
		• Surrenders perman t cords when request d by Student counting
		• Pro e the pro dure fo equesting and t nsferring stude records
		• ovide the name o he person who will be res nsible for the r ords of pupils if the chart chool is di olved or the written charter o he ch ter school is not renewed.
			Offsite review of policy & procedures for maintaining records	Compliant	

Student Accounting	Annand, Debbie Lapenta, Bryn	**The teachers' class r rd books comply with regulation. NAC 387.165**	Offsite review of Teachers' class record books.	Compliant	

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Student Accounting	Annand, Debbie; Lapenta, Bryn	**The charter school provides the minimum number of days for a school year and the minimum number of minutes of instruction per day. (School provides a copy of school calendar and a daily schedule.) NAC 387.120 NAC 387.131 NAC 386.350**	Offsite review of NDE calendar and daily calendar.	Compliant	
Student Accounting	Annand, Debbie; Lapenta, Bryn	**The charter school has a procedure for documenting credit for courses completed successfully, including: NAC 386.150(8)** Evidence of performance reviewed may include the following: ○ Copies of transcripts and diplomas used to indicate the student has complete rse work successfully and ○ The written policy of the charter scho l concerning the trans	Offsite review of po y- mpleted course work and docum ting an er of cr it.	Compliant	
Student Accounting	Annand, Debbie; Lapenta, Bryn	**The charter school complies wi raduation d diploma requirements. NAC 389.664 NAC 389.66**	Offsite review of policies and IC verification.	NA	
Student Accounting	Annand, Debbie; Lapenta, Bryn	**The charter school complies w the requirements of the master r ster. NAC 387.1 1**	Offsite review of statistical month reports.	Compliant	
Student Accounting	Annand, Debbie; Lapenta, Bryn	**The charter sc ol is conne ed to WCSD Student Information Syst m (Infin e Campus) through the WCSD network and l ws WCSD standards and procedures in relation to the WCSD Infinite Campus.**	Offsite review of IC	Compliant	
Assessment Division	Aird, Sandra	**The charter school administers achievement and proficiency examinations in compliance with NRS 388A.366, NRS 389.018.**	Office review of test documents.	Compliant	

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Name of Charter School: HIGH DESERT MONTESSORI CHARTER SCHOOL
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			Periodic onsite review of testing.		
Counseling Services	Loudon, Katherine	**Regarding the health and safety of pupils, the charter school complies with requirements for reporting abuse and neglect. NAC 386.410 (12) as it relates to NRS 432B and NRS 200.5092.** **Charter school administration** Please provide the following: a. Evidence that training has occurred in the requirements of reporting abuse a glect.	Offsite r iew o training dates, PP and staff ster.	Compliant	
Counseling Services	Loudon, Katherine	**The charter school provides appropriate co seling and guidance services for its students, includ g students with disabilities and students at risk. f th charter school employs a Coun he Counse holds a valid School Counsel r license om the Nevada Department of E ucation.** Evidence requested for th re ew may include the following: • E dence that tr ing ha occurred in the quirements of rep rting abuse and neglect	Offsite r iew of y of license and list of students served.	Compliant	
Curriculum	Fox, Kindra	**If the chart school is dedic ed to providing educational pr rams and portunities for pupils who are at risk, a term ation whether the educational program d services provided to those pupils is appropriate and carried out in an effective manner.**	Site or electronic review of the following docs.: Lists and descriptions of education programs used for at-risk students; of services	Compliant	See below commentary

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Name of Charter School: HIGH DESERT MONTESSORI CHARTER SCHOOL
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			provided for at-risk students. Current list of textbooks, supplem tal curricula, int vention ograms, software nd other c riculum ro ms cu ently in use. Curr lum maps, p ing ides, lesson plans and/or other applicable curriculum documents to include documentation of how instruction is tied to standards and exams. School-wide assessments currently used to monitor student progress toward achieving state standards, if any. A current report of the progress that has been		

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			made on meeting your site's goals and objectives. Copy of t e master schedule Co se offering ook and or/course descrip on		
Curriculum	Fox, Kindra	**The charter school provides instruction in the core academic subjects set forth in NRS 389.018 (1), as applicable for the grade levels of pupils.**	am as above.	Compliant	See below commentary
Curriculum	Fox, Kindra	**The charter school provides instruction bas d upo the standards of content and performance es ablished by the Council to Establish Academic Standard NR 389.003**	Same as bove.	Compliant	See below commentary
Curriculum	Fox, Kindra	**At a minimum, the charter hool pro des and requires students to tak he courses f study req ed of pupils by statute or r ulation fo ion or graduation. NAC 386.410(1 N C 389.664, NAC 389.445**	Same as above.	Compliant	See below commentary
504	Loudon, Katherine	**Regarding th health a safety pupils, the charter school co plies with Secti 504 of tle V of the Rehabili ion Act of 1973. AC 386.410 (12)** Evidence requ ted for th review may include the following: Evidence of the compliance with Section 504 of the Title V Rehabilitation Act of 1973	Offsite review of scanned 504 documents.	Compliant	
Facilities Management	Hoppe, Charlie	**A determination whether each facility that the charter school occupies complies with applicable building codes, codes for the prevention of fire, and codes pertaining to safety, health and sanitation.**	Offsite review of electronic submission of	Compliant	

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		NAC 386.410 (13) Evidence requested for the review may include the following: a. Completed Inspection Form (11a.); b. Certificate of Occupancy; c. Copies of the building inspections for this school year; d. Most recent fire department inspection; e. Most recent health department inspection; f. A posted kitchen permit if lunches are being served.	documents noted. Onsite walkthro gh.		
Human Resources	Reed, Deshawn	**The charter school complies with NRS 388A.518, 388A.521 and 388A.524., NRS 38 A.515, d NRS 388A.527 regarding the employment of achers and other educational personnel.**	Offsi review of reports, ndom l ction of files reviewed. Onsite review of new employee files.	Compliant	
Human Resources	Reed, Deshawn	**Within 30 days after the fir day f school, the charter school provided th ponsor w a list of the names and qualific ons of all rsons e loyed by the charter s ool. NAC 386.3 (3)** Evidence of rformance ma nclude the following: Not more than 30 ys a er the beginning of the school year, a list of names qualifications of all persons employed at the charter school.	Offsite review of report submitted.	Compliant	
Human Resources	Reed, Deshawn	**The status of employees, and the rights and benefits provided to those employees, comply with NRS**	Offsite review of docs./tables with information.	Compliant	

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		388A.530, 388A.533, 388A.535, 388A.538, 388A.541 and 388A.544. Evidence of performance may include the following: • a table including the employee name, position held, salary, and PERs contribution of each.			
Human Resources	Reed, Deshawn	**A description of the manner in which the charter school maintains personnel records for its employees NAC 386.410 (21)** Evidence of the performance may include a description of how the personnel files are maintained.	ffsite review of policy.	Com ant	
Information Technology	Martini, Mary	**The charter school is connected to WCSD St dent Information System (Infinite Campus) throug the WCSD network and follows WCSD standards a d procedures in relation to the W finite Cam s.**	Offsite r iew of	Compliant	
Internal Audit	Starkey, Kirk Eve Manalo	**The charter school, its offic s or its e ployees h e complied with all financi terms and onditions o he written charter. NRS 38 330 (1)** Evidence of compli ce may in de the following: • the nnual rep t of the dget; • electronic cop f the in pendent nnual audit. • a py of the appro d minutes where the audit as approve by your governing body (please p vide aft minutes if the approved minutes ca t be provided by this date and follow-up with approved minutes at such time as they are approved).	Offsite review of the three noted documents.	Compliant	
Internal Audit	Starkey, Kirk Eve Manalo	**The school has complied with generally accepted standards of accounting and fiscal management. NRS 388A.330 (1)(a)(2)**	Offsite review of annual audit, NDE audit.	Compliant	

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			Onsite if change in administration bookkeepin auditors auditor finding.		
Internal Audit	Starkey, Kirk Eve Manalo	**The charter school has not filed for a voluntary petition of bankruptcy, been adjudicated bankrupt or insolvent, or been otherwise financially impaired such that the school is deemed unable to continue to operate. NRS 388A.330 (1)(b)**	Off te review of nnual audit, other docum ts.	C mpliant	
Internal Audit	Starkey, Kirk Eve Manalo	**The charter school has refrained from usin p blic money to purchase real property or building with the approval of the sponsor. NRS 388A.366 (1)(k)**	Offsi review of affidavi sting to no property purchased.	Compliant	
Internal Audit	Starkey, Kirk Eve Manalo	**The charter school has not erated f profit. NRS 388A.095 (1)**	Offsite review of audit.	Compliant	
Internal Audit	Starkey, Kirk Eve Manalo	**All money received by the cha r school from the state and fro the boa of trus s of WCSD is deposited nd maintained a bank redit union or other fin ncial institution in his state. NRS 388A. 1 (3)**	Offsite review of bank statements.	Compliant	
Internal Audit	Starkey, Kirk Eve Manalo	**The charter sc ol complie with applicable federal laws and regulat s gov ning the provisions of any federal grants obtai for the school. NRS 388A.411 (4)**	Offsite review of grant docs./reports.	Compliant	
Internal Audit	Starkey, Kirk Eve Manalo	**The governing body of the charter school has designated a person to draw all orders for the payment of money belonging to the charter school and lists all orders using a cumulative voucher system. NRS 388A.420 (1)**	Offsite review of financial policies (if changed from year to year)	Compliant	

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Internal Audit	Starkey, Kirk Eve Manalo	**The governing body of the school has prescribed the procedures by which the orders for payment must be approved and signed.** **NRS 388A.420 (2)**	Offsite review of financial polici (if changed m year to y r)	Compliant	
Internal Audit	Starkey, Kirk Eve Manalo	**All orders for payment of money to a member of the governing body of the school have been drawn only for salary, travel expenses, subsistence allowances or for services rendered by the member.** **NRS 388A.420 (3)**	Offsite review of ex nditures or sclosures of Bd. Member payme s.	Compliant	
Internal Audit	Starkey, Kirk Eve Manalo	**The annual report of the budget has been submitted to WCSD and the Nevada Department of Education on or before November 1st.** **NRS 388A.345 (1)**	ff e review of rep rt.	Compliant	
Internal Audit	Starkey, Kirk Eve Manalo	**Except for those that may be authorized by s ecific statute or by the written charter of the charte cho l, the charter school does not ch g tion or fe** **NAC 386.150 and NRS 388A 66 (1)(c)**	ite review of income, handbook.	Compliant	
Internal Audit	Starkey, Kirk Eve Manalo	**The governing body of t charter ensured that a current written inven ry the equipment, supplies and textb ks of the arter school is maintained a d has pr ded a c y of the current written in ntory to WCSD s the ch ter school's sponsor** **NAC 386.3 (4)(a)(b)**	Offsite review of inventory.	Compliant	
Internal Audit	Starkey, Kirk Eve Manalo	**An annual aud has been c mpleted in compliance with the perform ce re irements of NAC 386.380 and submitted to th verning body for review at a public meeting not later than 120 days after the close of the fiscal year for which the audit is conducted.**	Offsite of audit and minutes.	Compliant	The annual audit for FYE 6/30/21 was approved by the school's Board at it's 11/17/21 meeting – 140 days after the close of the fiscal year (20 days late).
Internal Audit	Starkey, Kirk Eve Manalo	**The charter school utilizes the chart of accounts prescribed by the Nevada Department of Education.** **NAC 386.390 (2)**	Offsite review of chart of accounts.	Compliant	

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Name of Charter School: HIGH DESERT MONTESSORI CHARTER SCHOOL
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Internal Audit	Starkey, Kirk Eve Manalo	**Not later than June 8 of last school year, the governing body of the charter school, at a public meeting, adopted its final budget for the charter school for the current fiscal year; the budget was prepared on forms prescribed by the Department.** **NAC 386.370 and NRS 388A.366 (1)(n)**	Offsite review of annual budget and board minutes.	Compliant	The final budget for FY22 was approved at the May 26, 2021, Board meeting.
Nutrition Services	Supple, Mike	**If the charter school offers a nutrition program, the program complies with existing county, state, or federal requirements for that program.**	Off te review of ooks. Onsite bs vations and in ections per Regu ions.	N	
Office of School Improvement	Coombs, Ron Kuster, Nick	**On or before November 15th of the latest ye r, the charter school provided the sponsor with a w tten description of the progress of the charter scho l in achieving the mission and goal charter s ol set forth in its application.** **NRS 388A.345** Evidence of compliance ma nclu e a submission of the school's goals for the previous hool year and your progress tow d achie g those g als by November 15th.	Offsite r iew of Goals/Progress per report submitted Nov. 15.	Compliant	The charter school submitted a School Performance Plan (SPP). The SPP were submitted to the Office of School Improvement for review and the plan was sent to NDE on November 30, 2021. Any progress reports after this time are done through the three monitoring dates included in the new Continuous Improvement Process (CIP).
Charter Oversight	Cooper, Stacey	**A deter nation whether th membership of the governing b dy of the charte school complies with NRS 388A.320, B 171, and AC 386.345.** Evidence of compliance may include the following: Submission of membership of the governing board which consists of:	Offsite review of Board Members and qualifications.	Compliant	Affidavits were submitted for all board members. Board membership aligns with NRS and NAC.,

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		• At least two teachers as defined by chapter 391 of NRS and AB 171 • At least one person who is a parent or legal guardian of a pupil enrolled in the charter school who is not a teacher or administrator at the charter school • At least two people who possess knowledge and experience in one or more of the following areas: Accounting, Financial Services, Law, Human Resources Verification that the majority of the member of the governing body of a charter school reside in th county in which the charter school is locat d Verification the members of the overn dy of a charter school shall not inclu • An mployee of e gover g body or charter hool, including, w hout limitation, an a inistrator or tea er. • Excep s otherwis provided in this paragrap any son who: • Owns, opera s, is employed by or receives compensation from a corporation, business, organization or other entity that enters into a contract with the governing body or charter school; or			

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School Year: 2021-2022 SY

		• Is related by blood or marriage to a person described in subparagraph (1).
		  • Pursuant to the requirements of NRS 332.800, a person described in this paragraph may serve on the governing body if he has entered into a contract with the governing body to provide goods or services to the charter school without profit or at no cost to the charter school. The governing body shall maintain documentation of the ter s o ch a contract.
		  • If a person serves on the gov ning body of a char hool as a representa ve of a n nprofit organiz ion or busi ss, not mor than on ther m governing d may also serve as a p entative f that organization or busines r other e represent the interests o hat organization or business. In o event may represent ves of the same ganiz ion or business serving on the verning body constitute a majority of the members of the governing body.
		  • If the membership of the governing body changes, the governing body provides written notice to WCSD			

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		within 10 working days after such change; and • Each member of the governing body has filed an affidavit in accordance with NRS 388A.320.			
Charter Oversight	Cooper, Stacey	**A determination whether:** • **The governing body has held at least one regularly scheduled public meeting in the county in which the charter school is located during each calendar quarter;** • **Each meeting complied with The Open Meeting Law, chapter 241 of NRS** • **Meeting minutes are provided to e sponsor in accordance with NAC 38 345 (6) and NAC 386.345(7).**	Off e review of endas and minutes.	mpliant	Board calendar, agendas and minutes are emailed to the sponsor regularly, and available online. The school is to be commended for their organization and thorough accounting of this area.
Charter Oversight	Cooper, Stacey	**Upon examination of the agend d minutes o ach meeting of the governing bo y and th reports submitted to the governi g body duri g each mee ng, a determination wheth the gover g b dy is fulfilling its duty to evalua the erformance of each entity with whom the govern body has entered into a contract, in ding, hout lim ation, the performan e of an educa nal man ement organiz on.** **NAC 386.4 NAC 386.405**	Offsite review of contract copies.	Compliant	
Distance Ed	Cooper, Stacey	**A determinat whether, if he charter school uses distance educati it com lies with distance education law and g ations. (NRS 388.820, NAC 388.800)**	Offsite review of Distance Education Plan. Onsite review of procedures and student files.	Compliant	The school submitted path forward applications under the pandemic mandate per State guidelines.
Risk Management	Perry, Brandon	**A determination of whether the charter school maintains the type and amount of insurance (a)**	Offsite review of ins. Checklists as	Compliant	

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Name of Charter School: HIGH DESERT MONTESSORI CHARTER SCHOOL
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		required by NAC 386.215, (b) in a manner that complies with paragraph (l) of subsection 1 of NRS 386.550, which may include workers' compensation insurance, or is otherwise prepared to hold harmless, indemnify and defend the sponsor of the charter school as required by that paragraph.	provided by ins. Agent.		
School Police, Emergency Management Services.	Anderson, Roy	**The charter school complies with NRS 392.450 by providing drills for pupils in the appropriate procedures to be followed in the event of an emergency and by posting escape routes.** Evidence of compliance may include the following: a. Fire-drill history/schedule docume ion; b. Fire exit maps posted in all clas ooms d student areas.	Sit Visit to erify Emergency Plan	C mpliant	
School Police, Emergency Management Services.	Anderson, Roy	**The charter school complies with NRS 388.2 (1) y developing a plan to be used y t charter sc ol in responding to a crisis, em gency o uicide. (2 The plan developed pursua to subsecti n 1 must incl de, without limitation:** **(a) The plans, es and formation included in the model an develope y the D artment pursuant to NRS 3 8.253;** **(b) A proce re for resp ding to a crisis or an emergency and f respon ing during the period after a crisis or an emer cy has concluded, including, without limitation, a crisis or an emergency that results in immediate physical harm to a pupil or employee of a school in the school district or the charter school;**	Site Visit to verify Emergency Plan	Compliant	

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Name of Charter School: HIGH DESERT MONTESSORI CHARTER SCHOOL
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		(c) A procedure for enforcing discipline within a school in the school district or the charter school and for obtaining and maintaining a safe and orderly environment during a crisis or an emergency; **(d) The names of persons and organizations in the community, including, without limitation, a provider of mental health services which is operated by a state or local agency, that are available to provide counselin and other services to pupils and staff of the school to assist them in recovering from a crisis, emergency or suicide; and** **(e) A plan for making the persons and org ization described in paragraph (d) available to pupils d aff after a crisis, emergency or sui de.**			
Student Discipline	McElhany, Tristan	**Regarding student behavio the char school: RS 386.585** • **Provides a copy of e consequences and discipl y cedure** • **aintains, for pub inspect on, a copy of r s, consequence nd disciplinary proc dures** • **Complies w h olicies and procedures for suspension and expulsion** • **Complies with policies and procedures for the suspension and expulsion of students with disabilities**	Offsite review of progressive discipline plan and Student Handbook.	Compliant	

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		Evidence of compliance may include a copy of the school's discipline plan containing the rules, consequences, disciplinary procedures for suspension and expulsion of students with and without disabilities.			
Student Health Services	Crane, Jennifer,	**Regarding the health and safety of pupils, the charter school: NAC 386.410 (12)** • **Provides adequate health services in the following areas:** ○ **Management of accidents and illness** ○ **Management and reporting of communicable diseases;** • **Maintains records of the immunizations required of pupils in accordance w NRS 392.435;** • **Complies with NRS 392.420 requirem nts for the screening of vision, hearing, and s olio s; and** • **If designated, com es with A 354 requirements fo screening o student height/weight.**	Onsite r ew o records	Compliant	Records in Charter School Binder reviewed for procedures for management of accident and injury occurrences. Reports present for incidents, parent report forms, emergency response procedures documented. First Aide Manual complete and injury reports examined to be complete and included principals' signature. Process and criteria for excluding students for possible communicable diseases were current with WCSD policy. Chart available for reference of reportable and communicable disease list per WCHD posted. Contact information current. Immunizations charted and compliant at date of site review
Student Health Services	Crane, Jennifer	**Regarding the health and fety of pupils, the charter school complies i h requirem nts for crisis response in public sch ols in ac rdance ith NRS 392.600 to 392.656, i lusive.** **Charter hool administratio** Evidence of co pliance may nclude the following: a. A copy of y school safety plan, b. Provide evidence of the following to the Health Office: i. Management of accidents and illness; ii. Management of reporting of communicable	Onsite review of records	Compliant	Screening was completed 9/17/2021 and entered in IC. Epi-Pen and Emergency training was performed on 8/3/2021. These are completed by a nurse and screening my utilize community persons trained in screening. Parents receive letters for scheduled screening and can opt out if they wish. Referrals for students who need evaluated by a specialist will be sent home to parents by the nurse.

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Name of Charter School: HIGH DESERT MONTESSORI CHARTER SCHOOL
School Year: 2021-2022 SY

		diseases; iii. Maintenance of records of the immunizations required of pupils in accordance with NRS 392.435; iv. Compliance with NRS 392.420 requirements for the screening o ision, hearing, and scoliosis; and v. If designated, compli with AB 35 requirements f screening f student height/weight			

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CUR ICULUM COMMENTARY

Kindergarten:

There is sufficient evidence of consistent instruc on gned to the Nevada Academic Content Standards throughout the school year in kindergarten. The Biweekly Kindergarten Curriculum 2021-22 demonstrates the connection between the Standards and instruction. Choice, independence, and engagement continue to be a focus in kindergarten at High Desert Montessori. Please see the rest of this report for additional content area suggestions for kindergarten.

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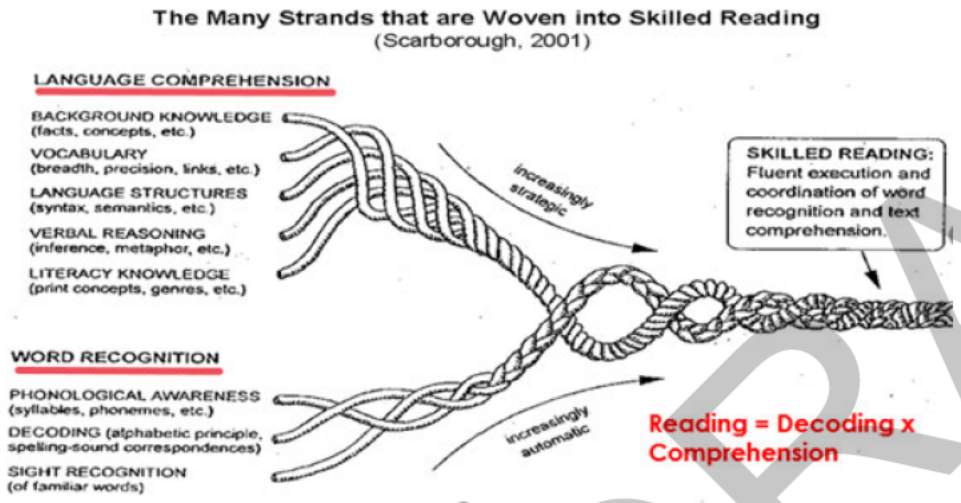
Commendation: Lessons focus on the school environment as the third teacher. There is a heavy emphasis on adult interactions and learning as an active process. Kindergarteners are encouraged as curious learners who are capable of self-con truction.

Information to Consider:



Kindergarten is a critical time in a child's e ucation to t the f undation for future success in literacy. Hollis Scarborough is a researcher who spent years poring through the research of re ding to determi e the best and more effective practice. From her research she created this diagram pictured above of a rope to demonstrate b h the simple model Reading = Decoding x Comprehension AND the complexities of each strand. As illustrated by this model, skilled reading is like rope c mprised of multiple strands. Language comprehension and word recognition twist together to form the rope. Comprehension is twisted toge r from background knowledge, vocabulary, grammar, semantics, verbal reasoning, and knowledge about literacy itself. Word recognition is woven from awareness of the sound structure of words, the alphabetic principle, letter-spelling correspond to sounds, and familiar word recognition. The Word Recognition strand is practice until automaticity is achieved. Exposure to language, life experiences, background knowledge, and language structures allows readers to be strategic in deriving meaning and attaining comprehension. As with a real rope, weakness in any of the strands impacts the strength of the rope as a whole. This video link from EducationNC

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(EdNC), an organization that works to expand educational opportunities for all students in North Carolina, demonstrates the importance of building a strong rope early in education. Source: "Connecting Early Language and Literacy to Later Rea ng (Dis)abilities: Evidence, Theory and Practice," Holly S. Scarborough. In Susan B. Newman's & David K. Dickinson's (Eds.) *Handbook of Early eracy Research*, Guilford Press, 2001. If you're interested in participating in a Statewide Kindergarten Cohort professional learning oppo tunity please contact Kacey Edgington at kedgington@washoeschools.net.

English Language Arts:

Grades 1-6: Teachers continue to provide evidence of consistent instruction align d t the Nevada Academic Content Standards throughout the school year. The allotted time for ELA instruction is plentiful. Evidence shows lessons re tied to standards; standards are cited. Listed are the Montessori materials/curriculum as well as supplemental materials, many f which are ill supported by WCSD.

Grades 7 - 8: The English Curriculum Map provided for grades 7-8 show tha every genre of writing is being taught during the school year and that students are being instructed in a wide variety of the NVAC . T curricu include a range of reading and writing, and different types of text have been made available for students of differing ability lev ls. The c rriculum map demonstrates that there are many opportunities for students' learning needs to be met and that the teacher has th ught abo h to differentiate for different levels of learners. Students have a wide variety of ways to demonstrate their learning as well as many w s o learn. The plans continue to show a nice marriage of Montessori philosophy and NVACS with many opportunities for real-wor lear ng and udent-interest-based projects.

Commendation: Multiple grades show achers using co aborative learning. Sample unit plans made unit objectives clear and provided a nice addition to the file.

Recommendation:

Some teachers in our district are reading *Visible Learning*, by Fisher, Frey, and Hattie. Their research identifies instructional routines that have the biggest impact on student learning and literacy practices. These practices are "visible" because their purpose is clear, they are implemented at the right moment in a student's learning, and their effect is tangible. Through dozens of classroom scenarios, it shows how to use the right approach at the right time for surface, deep, and transfer learning and which routines are most effective at each phase of learning.

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Mathematics:

Documents submitted include a "Scope and Sequence" for both the lower and upper element ry. The scope and sequence document provides information on standards addressed throughout the year through Montessori-based pract e thus, evidence that students are engaging with most of the content standards set forth in NRS 389.018(1) and NRS 389.019 (1). Please note that sever omissions have been noted. Primarily there is no reference to the Standards for Mathematical Practice which are reference in the la as 'performanc Additionally, the following standards were not noted within the document.

Grade 5: 5.NBT.3a, 5.NBT.3b, 5.NF.5b, 5.NF.6, 5.NF.7a, 5.NF.7b, 5.NF.7c, 5. MD.3, 5 MD.3a, 5. MD.3b, 5. MD.4, 5. MD.5, 5. MD.5a

Grade 4: 4.OA.5, 4. MD.4 (these standards are also not indicated as b i ones addres d in 5th grade).

Grade 3: 3.NF.2a, 3.NF.2b, 3.NF.3a, 3.NF.3b, 3.NF.3c, 3.NF.3d, 3. MD.5, MD 5a, 3 MD.5b,

3.MD.6, 3. MD.7a, 3. MD.7b, 3. MD.7c, 3. MD.7d

Grade 2: 2.NBT.1, 2.NBT.1a, 2.NBT.1b, 2.NBT.2, 2.NB 8, 2. MD

Grade 1: 1.NBT.1, 1.NBT.2, 1.NBT.2a, 1.NBT.2b 1 NBT.2c, NBT.3

Kindergarten: K.MD.2, K.G.2, K.CC.5, K.OA 5, K.CC.6, K. C.7

Additional documentation is necessary to p ovide sufficie t evidence that students have an opportunity to engage with mathematics as set forth in NRS 389.018 (1) and NRS 389.019 (1)(2) based n this a alysis.

Grades 7-8: Documents submitted include curriculum maps for math 7 and math 8. These provide the standards, objectives and materials used to teach in each grade. A student book is referenced in the curriculum map. However, it is unclear what text the school is using for grades 7 and 8 mathematics.

Commendation: Documentation is clear with increased consistency across the grades.

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Recommendations:

- Several 4th grade standards were included within the 5th documentation. Consid adding explanation about the inclusion to better assist with understanding the rationale.
- Consider adding information regarding how educators are monitoring to nsure that students h ve adequate time during the choice/exploration time to engage in the depth of the standards.
- Consider reaching out to the State of Nevada Department of Education, S nd rds, and Instructional Support division for the most current list of State approved instructional materials. This division may aid with the r view of instructional materials and give input on mathematical accuracy of materials. There are clear research d ba d benefits t a coherent mathematical program. It is the understanding of WCSD Curriculum & Instruction Department t at Stat app ved instructional materials should also be used in District Charters.
- The daily schedule for middle school was not pro ded in he docu ents. Please consider providing one next time or an explanation of how the students move throughout their day to en ure acces to all cont t.

Science:

Grades K-5:

Adequate evidence from the Scope and equence docum nt indicates that instruction is provided in the core academic subject of science in grades 4 and 5 with some evidence of integration f all three di ensions of the standards including the standards of performance. All but one standard (5-ESS1-1) is referenced, and some Science and E ineeri g Practices and Crosscutting Concepts are listed. Science is taught throughout the year.

Evidence is lacking in grades K-3 that the charter school provides sufficient instruction in the core academic subject of science including the standards of performance. Seven of ten standards in kindergarten and most of the physical science standards in grades 2 and 3 are not referenced

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in the documents provided. The Scope and Sequence document for grades 1-3 indicates that science is only taught for the second half of the year, and the Schedule shows science taught two days a week for a total of 100 minutes.

Recommendations:

- Include all the standards for grades K-3.
- Include consistent evidence of a learning progression for all the Science a d Engineering Practic and Crosscutting Concepts to better reflect the state performance standards for science.

Commendations:

- Identified Performance Expectations have been bundled into oh ent units in g ades 1-5.
- Engineering has mostly been integrated with the core ideas of ience a propriate.

Grades 6-8:

6th grade science standards, with their associated Sci nce and E gineering P actices and Crosscutting Concepts, were found in the document "Upper El Scope and Sequence 20-21 and indicate align ent with our sta e standards for science.

While there were documents included l t year as evide e that the state science standards are addressed in grades 7 and 8 (e.g., "HDMS Year A Integrated Science Curriculum Map," "HDM Year B Inte ated Science Curriculum Map") this year there was insufficient evidence. The Essential Standards documents from WCSD for grades 7 nd 8 o ly list the Disciplinary Core Ideas (DCIs) which represent only one-third of the NVACS for Science. Evidence is lacking that the Science and E gineering Practices (SEPs) and the Crosscutting Concepts (CCCs) are integrated with the content being taught in these two grades.

Recommendations:

- Include documents for grades 7 and 8 which display alignment with our state standards for science.

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- Contact Sylvia Scoggin (sscoggin@washoeschools.net) for more information regarding the three-dimensional aspect of our current science standards in Nevada.

Social Studies:

Grades K-5

Curriculum maps for social studies at the lower elementary levels are aligned t the Ne da Academic Content Standards for Social Studies (NVACS-SS). Pacing documents provided for lower elementary appear to include i iry-based resources shared by WCSD. The curriculum maps for social studies for the upper elementary levels align with the 5th gr de NVACS-SS.

Grades 6-8

Curriculum is clearly aligned to the NVACS for Social Studie Sta dards in ade 7, however documentation provided for 8th grade cites 2008 NSSS standards rather than the 2018 NVACS-SS for content t eme sta dards. Bo h 7th and 8th grade social studies curriculum integrate connections to the NVACS-ELA and SEL standards in a meaningful w that sup o t content and requires students to apply historical thinking skills.

Commendation: The scope and sequence docu nts indic e the use of numerous inquiry-based resources that provide students with opportunities for student engagement and allow stud nts to p actice skills while building knowledge.

Recommendations:

- Include lesson plans showing targeted, andar s aligned social studies instruction for all grade levels using the 2018 NVACS-SS.
- Increase instructional minutes to 200 minu s for K-2 and 220 minutes for grades 3-5
- In third grade, add an additional focus on global issues to better match the grade level theme of movement around the world.
- Provide 4th grade standards and lessons aligned to the NVACS-SS for the upper elementary scope and sequence.
- Align 1st grade scope and sequence to the content theme of people and jobs in our community.

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Washoe County School District Annual Charter School Performance Audit

Name of Charter School: HDMS
School Year: 2022-2023 SY

Auditing Department	Name of Auditor	Compliance with Statutes and Regulations	Evidenced By:	Compliant Non-Compliant	Comments
Accountability	Kemp, Kyle	**The charter school has met the requirements of the NDE with regards to any state reporting. The charter school maintains data accuracy and integrity of all data elements and complies with requirements to participate in the automated system of accountability information for Nevada (SAIN). NRS 385A.800, 385A.810 and 385A.820.**	Offsite r ew o IC	Compliant	
Student Accounting	Lapenta, Bryn	**Regarding student attendance, the charter school: NAC 386.350 (4)** ● **Provides a copy of the attendance po cy to each student** ● **Keeps a copy of th attendan policy available for pu ic inspectio** ● **Includes NRS 392.12 i the attendance policy** ● **Pro des a copy f rules f truancy** ● **vides a copy of t letter of approval from the perintendent Public Instruction for legend f symbols or attendance NAC 387.163** Evidence of complianc may include the following: ● A copy of the school's attendance policy; ● A copy of the school's rules for truancy;	Of e review of electr ic submissi of p ies (student handbook) and NDE Hrs.	Compliant	

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Name of Charter School: HDMS
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		• A copy of the letter of approval from the Superintendent of Public Instruction for legend of symbols for attendance.			
Student Accounting	Lapenta, Bryn	**A description of the procedure and documentation for the enrollment and withdraw of pupils in the charter school. NRS 388A.453, 388A.456 and 388A.471, NAC 387.171 NAC 387.200 NAC 387.215** The schools withdrawal binder will also be audited.	Offsite r iew o policy. nsite review of withdraw l binder scan c ments and su it.	Compliant	
Student Accounting	Lapenta, Bryn	**Provide a description of how the lottery sy e works and how parents are notified of the system. AC 386.180(1)** Artifacts reviewed may includ desc tion of th lottery system and how par nts know a out the sy em.	Offsit eview of policy, h rs, h dbook to document parent communication.	Compliant	
Student Accounting	Lapenta, Bryn	**If the charter school en ls pupils in ndergarten, first, or second grades, th harter chool c s with NRS 392.040 regarding ges for enrollment in those grades.**	Onsite review of procedures.	Compliant	
Student Accounting	Lapenta, Bryn	**The charter chool provid written otice to the parents d guardians of pu ils in grades 9-12 indicating hether or not th Northwest Association of Accredited S ools accredits he school. NAC 386.410 (2**	Offsite review of document.	Compliant	
Student Accounting	Lapenta, Bryn	**The charter school m es with NRS 388A.487 regarding rules for academic retention and provides a copy of these rules. The charter school complies with NAC 389.445 and NAC 389.659 regarding units required for promotion to the next higher grade.**	Offsite review of policies (i.e. handbook)	Compliant	

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Student Accounting	Lapenta, Bryn	**The charter school has developed a procedure for the maintenance of records. NAC 386.360 NAC 386.180 (3)** Evidence requested for the review may include: ● The name of the person who will be responsible for: ○ Maintaining records of pupils; and ○ Providing records of pupils to the school district for inclusion in the statewide automated system of information ● Provide the procedures for creating and maintaining student cumulative fol ● Provide the location of where the cumulat folders are stored ● Provide the procedures for creating an maintaining student pe nt records ● Provide the location f where e perma nt records are store ● Surrenders per nent reco wh n reque ted by PPA&A ● Provide the procedur or requesting and trans ring s ent reco s ● Pr ide the name f the pe n who will be sponsible for the cords of pupils if the ch ter school is diss ved or the written char of the chart school is not renewed.	Onsite review of policy & procedures for maintaining records.	Compliant	
Student Accounting	Lapenta, Bryn	**The teachers' cla record ooks comply with regulation. NAC 38 16**	Onsite review of Teachers' class record books.	Compliant	
Student Accounting	Lapenta, Bryn	**The charter school provides the minimum number of days for a school year and the minimum number of minutes of instruction per day. (School provides a copy of school calendar and a daily schedule.)**	Offsite review of NDE calendar and daily calendar.	Compliant	

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Name of Charter School: HDMS
School Year: 2022-2023 SY

		NAC 387.120 NAC 387.131 NAC 386.350			
Student Accounting	Lapenta, Bryn	**The charter school has a procedure for documenting credit for courses completed successfully, including: NAC 386.150(8)** Evidence of performance reviewed may include the following: o Copies of transcripts and diplomas used to indicate the student has completed course work successfully and o The written policy of the charter school concerning the trans	Onsite review of policy-complet course work d documen ng transfer of cre t.	Compliant	
Student Accounting	Lapenta, Bryn	**The charter school complies with all gradu and diploma requirements.** **NAC 389.664 NAC 389.663**	Offsi eview of policies d IC ification.	Compliant	
Student Accounting	Lapenta, Bryn	**The charter school complies wi equireme s of the master register.** **NAC 387.171**	Onsite review of statistical month reports.	Compliant	
Student Accounting	Lapenta, Bryn	**The charter school is conne d WCSD Student Information Syst (Infinite Ca pus) through the WCSD netwo and foll s WCSD andards and procedur in relation to th WCSD I nite Campus.**	Offsite review of IC	Compliant	
Assessment Division	Aird, Sandra	**The char school administe achievement and proficiency aminations in c mpliance with NRS 388A.366, NRS 89.018.**	Office review of test documents. Periodic onsite review of testing.	Compliant	
Counseling Services	Loudon, Katherine	**Regarding the health d safety of pupils, the charter school complies with requirements for reporting abuse and neglect. NAC 386.410 (12) as it relates to NRS 432B and NRS 200.5092.** **Charter school administration** Please provide the following:	Offsite review of training dates, PPT, and staff roster.	Compliant	

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Name of Charter School: HDMS
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		a. Evidence that training has occurred in the requirements of reporting abuse and neglect.			
Counseling Services	Loudon, Katherine	**The charter school provides appropriate counseling and guidance services for its students, including students with disabilities and students at risk. If the charter school employs a Counselor, the Counselor holds a valid School Counselor license from the Nevada Department of Education.** Evidence requested for the review may include the following: ● Evidence that training has occur d in requirements of reporting abuse and glect	Offsite revie of copy of l ense and list of stu ents served.	Compliant	
Curriculum	Fox, Kindra	**If the charter school is dedicat to p viding educational programs and portunit for pupil who are at risk, a determinati n whether t e education program and services pro ded to th p i appropriate and carried out a effective manner.**	Site or electronic review of the following docs.: Current list of textbooks, supplemental curricula, intervention programs, software, and other curriculum programs currently in use. Curriculum maps, pacing guides, lesson plans and/or other applicable	Compliant	See below rubric for details.

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School Year: 2022-2023 SY

			curriculum documents to include documentat of how instruct on is tied to ndards and ams. Copy of he mas schedule C se offering book nd or/cour scription		
Curriculum	Fox, Kindra	**The charter school provides instruction in the re academic subjects set forth in NR 9.018 (1), applicable for the grade level of pupi**	Same as above.	Compliant	See below rubric for details.
Curriculum	Fox, Kindra	**The charter school provid s instructio based upo he standards of content an erforman blished by the Council to Establish Ac emi tandards. NRS 389.003**	Same as above.	Compliant	See below rubric for details.
Curriculum	Fox, Kindra	**At a minimum the cha r schoo rovides and requires st dents to take course f study required of pupil y statute or regul on for promotion or graduation NAC 386.410(18 NAC 389.664, NAC 389.445**	Same as above.	Compliant	See below rubric for details.

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504	Loudon, Katherine	**Regarding the health and safety of pupils, the charter school complies with Section 504 of Title V of the Rehabilitation Act of 1973. NAC 386.410 (12)** Evidence requested for the review may include the following: Evidence of the compliance with Section 504 of the Title V Rehabilitation Act of 1973	Offsite review of scanned 504 documents.	Compliant	
Facilities Management	Hoppe, Charlie	**A determination whether each facility that the charter school occupies complies with applicable building codes, codes for the prevention of fire, and codes pertaining to safety, health and sanitation. NAC 386.410 (13)** Evidence requested for the review may inc de he following: a. Completed Inspect n Form (1 a.); b. Certificate of O upancy; c. Copies of the ilding nspectio r this school year; d. Most cent f departm t inspection; e. M st recent healt departm t inspection; f. posted kitchen p mit if lunches are being ser d	Offsit eview of ronic sub ission of docum nts noted. Onsite walkthrough.	Compliant	
Human Resources	Reed, Deshawn	**The charter schoo omp s with NRS 388A.518, 388A.521 d 388A.524., NRS 388A.515, and NRS 388A.527 regarding the employment of teachers and other educational personnel.**	Offsite review of reports, random selection of files reviewed. Onsite review of new employee files.	Compliant	

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Name of Charter School: HDMS
School Year: 2022-2023 SY

Human Resources	Reed, Deshawn	**Within 30 days after the first day of school, the charter school provided the sponsor with a list of the names and qualifications of all persons employed by the charter school. NAC 386.350(3)** Evidence of performance may include the following: Not more than 30 days after the beginning of the school year, a list of names and qualifications of all persons employed at the charter school.	Offsite review of report submitted.	Compliant	
Human Resources	Reed, Deshawn	**The status of employees, and the rights and benefits provided to those employees, comply with NRS 388A.530, 388A.533, 388A.535, 388A.538, 388A 1 an d 388A.544.** Evidence of performance may incl d the follow g ● a table including t e employe name, pos on held, salary, an PERs contrib tion of each.	ff e review of do /tables with inform ion.	Compliant	
Human Resources	Reed, Deshawn	**A description of the manner i hich the charter school maintai pers el reco for its employees. NAC 386.41 (21)** Evidence o he performance ay include a description of how the pe onnel files ar maintained.	Offsite review of policy.	Compliant	
Information Technology	Martini, Mary	**The charter scho is conn ted to WCSD Student Information System n ite Campus) through the WCSD network and fo lows WCSD standards and procedures in relation to the WCSD Infinite Campus.**	Offsite review of IC.	Compliant	
Internal Audit	Starkey, Kirk McMahon, Matt Casey, Paul	**The charter school, its officers or its employees have complied with all financial terms and conditions of the written charter. NRS 388A.330 (1)(a)(1)**	Offsite review of the three noted documents.	Compliant	

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Name of Charter School: HDMS
School Year: 2022-2023 SY

		Evidence of compliance may include the following: ● the annual report of the budget; ● an electronic copy of the independent annual audit. ● a copy of the approved minutes where the audit was approved by your governing body (please provide draft minutes if the approved minutes cannot be provided by this date and follow-up with approved minutes at such time as they are approved).			
Internal Audit	Starkey, Kirk McMahon, Matt Casey, Paul	**The school has complied with generally acc pted standards of accounting and fiscal managem t.** **NRS 388A.330 (1)(a)(2)**	Offsite view of nual audit, NDE udit. Onsite if change in administration, bookkeeping, auditors or auditor finding.	Compliant	
Internal Audit	Starkey, Kirk McMahon, Matt Casey, Paul	**The charte chool has no filed for voluntary petition of bankr ptcy, been adjudic ed bankrupt or insolvent, or been o rwise financially mpaired such that the school is dee d unable to ntinue to operate.** **NRS 388A.330 (1 b)**	Offsite review of annual audit, other documents.	Compliant	
Internal Audit	Starkey, Kirk McMahon, Matt Casey, Paul	**The charter school s frained from using public money to purchase real property or buildings without the approval of the sponsor.** **NRS 388A.366 (1)(k)**	Offsite review of affidavit attesting to no property purchased.	Compliant	
Internal Audit	Starkey, Kirk	**The charter school has not operated for profit.** **NRS 388A.095 (1)**	Offsite review of audit.	Compliant	

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Name of Charter School: HDMS
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	McMahon, Matt Casey, Paul				
Internal Audit	Starkey, Kirk McMahon, Matt Casey, Paul	**All money received by the charter school from the state and from the board of trustees of WCSD is deposited and maintained in a bank, credit union or other financial institution in this state.** **NRS 388A.411 (3)**	Offsite revie of bank stat men	Compliant	
Internal Audit	Starkey, Kirk McMahon, Matt Casey, Paul	**The charter school complied with applicable federal laws and regulations governing the provisions of any federal grants obtained for the school.** **NRS 388A.411 (4)**	Offsite review of grant oc reports.	Compliant	
Internal Audit	Starkey, Kirk McMahon, Matt Casey, Paul	**The governing body of the charter school h designated a person to draw all orders for th paym t of money belonging to the charter school and ists all orders using a cumulative voucher system.** **NRS 388A.420 (1)**	Offsi eview of financia olicies hanged from year to year)	Compliant	
Internal Audit	Starkey, Kirk McMahon, Matt Casey, Paul	**The governing body of th school has escribed th procedures by which the rders for must be approved and signed.** **NRS 388A.420 (2)**	Offsite review of financial policies (if changed from year to year)	Compliant	
Internal Audit	Starkey, Kirk McMahon, Matt Casey, Paul	**All orders for ayment money a member of the governing ody of the sch l have b n drawn only for salary, t el expenses, subs ence allowances or for services ren ered by the me ber.** **NRS 388A.420)**	Offsite review of expenditures or disclosures of Bd. Member payments.	Compliant	
Internal Audit	Starkey, Kirk McMahon, Matt Casey, Paul	**The annual repor f the b dget has been submitted to WCSD and the Neva epartment of Education on or before November 1st.** **NRS 388A.345 (1)**	Offsite review of report.	Compliant	
Internal Audit	Starkey, Kirk McMahon, Matt Casey, Paul	**Except for those that may be authorized by specific statute or by the written charter of the charter school, the charter school does not charge tuition or fees.** **NAC 386.150 and NRS 388A.366 (1)(c)**	Offsite review of income, handbook.	Compliant	

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Name of Charter School: HDMS
School Year: 2022-2023 SY

Internal Audit	Starkey, Kirk McMahon, Matt Casey, Paul	**The governing body of the charter school has ensured that a current written inventory of the equipment, supplies and textbooks of the charter school is maintained and has provided a copy of the current written inventory to WCSD as the charter school's sponsor.** **NAC 386.342(4)(a)(b)**	Offsite review of inventory.	Compliant	
Internal Audit	Starkey, Kirk McMahon, Matt Casey, Paul	**An annual audit has been completed in compliance with the performance requirements of NAC 386.380 and submitted to the governing body for review at a public meeting not later than 120 days after the close of the fiscal year for which the audit is cond ed.**	Offsite of audit and mi tes.	Non-comp liant	The annual audit report is dated 12/20/2022. The board approved the report at its meeting on 12/21/2022. These dates are beyond the allowable 120 days after the close of the fiscal year timeframe.
Internal Audit	Starkey, Kirk McMahon, Matt Casey, Paul	**The charter school utilizes the chart of accoun s prescribed by the Nevada Department of Educ ion NAC 386.390 (2)**	f ite review of chart of accounts.	Compliant	
Internal Audit	Starkey, Kirk McMahon, Matt Casey, Paul	**Not later than June 8 of l st school y r, the gove ing body of the charter ool, at p meeting, adopted its final budget for h charter school for the current fiscal y budget as prepared on forms prescribed b the Depart nt.** **NAC 386 70 and NRS 388A 66 (1)(n)**	Offsite review of annual budget and board minutes.	Compliant	
Nutrition Services	Supple, Mike	**If the chart school offers a trition program, the program comp es with exist g county, state, or federal requirem ts for t at program.**	Offsite review of books. Onsite observations and inspections per Regulations.	NA	
Office of School Improvement	Coombs, Ron Kuster, Nick	**On or before November 15th of the latest year, the charter school provided the sponsor with a written description of the progress of the charter school in**	Offsite review of SIP Goals/Progress	Compliant	All WCSD sponsored Charter Schools submitted a School Performance Plan (SPP). All SPP's were submitted to our office for

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Name of Charter School: HDMS
School Year: 2022-2023 SY

		achieving the mission and goals of the charter school set forth in its application. **NRS 388A.345** Evidence of compliance may include a submission of the school's goals for the previous school year and your progress toward achieving those goals by November 15th.	per report submitted Nov. 15.		review and plans were sent to NDE on November 29, 2022. Any progress reports after this time are done through the 2 monitoring dates included in the new Continuous Improvement Process (CIP).
Charter Oversight	Cooper, Stacey	**A determination whether the membership of the governing body of the charter school complies with NRS 388A.320, AB 171, and NAC 386.345.** Evidence of compliance may include the follow ng: Submission of membership the gove ing board which consists of: ● At least two tea rs as def ter 391 of NRS and AB 171 ● At least erson wh is a parent or legal gua ian of a pu l enrolle in the charter hool who is not a eacher o administrator at t charter school ● At le two people ho possess knowledge and exp ience in ne or more of the following areas: Acco ng, Financial Services, Law, Human Resources	Offsite review of Board M mbers nd q ifications.	Compliant	Board member affidavits are on file with the Extended Studies Office and are updated regularly to reflect rotational membership. Membership meets the statutory requirements.

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Name of Charter School: HDMS
School Year: 2022-2023 SY

		Verification that the majority of the members of the governing body of a charter school reside in the county in which the charter school is located. Verification the membership of the governing body of a charter school shall not include: ● An employee of the governing body or charter school, including, without limitation, an administrator or teacher. ● Except as otherwise provided in thi para ph, any person who: ● Owns, operates, is employed by or rec ves compensation from a c p ion, busin , organization or oth entity th enters in a contract with th governing b dy or charte school; or ● Is related by blood o rriage to a person describ bparagra (1). ● Pursuan o the re irements of NRS 332.800, a erson described in this paragraph m y serve on the governing body if he s entered into a contract th th governing body to provide goo or services to the charter school without profit or at no cost to the charter school. The governing body shall maintain documentation of the terms of such a contract.			

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Name of Charter School: HDMS
School Year: 2022-2023 SY

		• If a person serves on the governing body of a charter school as a representative of a nonprofit organization or business, not more than one other member of the governing body may also serve as a representative of that organization or business or otherwise represent the interests of that organization or business. In no event may representatives of the same organization or business s ving n the governing body constitu a majority of the members of t governing bod • If the mem ership of he govern g body ch nges, the g erning body provide ritten ce D within 10 w k ng days after such ; and • Each me ber of t governing body has filed an ffidavit in accordance with NRS 38 A.320.			
Charter Oversight	Cooper, Stacey	**A determination ether** • **The govern body has held at least one regularly scheduled public meeting in the county in which the charter school is located during each calendar quarter;** • **Each meeting complied with The Open Meeting Law, chapter 241 of NRS;**	Offsite review of agendas and minutes.	Compliant	Board meetings and agendas are shared with the sponsor regularly. Board meetings are posted in required areas, and the agendas and minutes are filed and/or displayed in a timely manner for public review.

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Name of Charter School: HDMS
School Year: 2022-2023 SY

		• **Meeting minutes are provided to the sponsor in accordance with NAC 386.345 (6) and NAC 386.345(7).**			
Charter Oversight	Cooper, Stacey	**Upon examination of the agenda and minutes of each meeting of the governing body and the reports submitted to the governing body during each meeting, a determination whether the governing body is fulfilling its duty to evaluate the performance of each entity with whom the governing body has entered into a contract, including, without limitation, the performance of an educational management organization.** **NAC 386.400 NAC 386.405**	Offsite revie of contract pies	Compliant	National Charter School Institute conducted official board training in August 2022. HDMS board members were present for the training. Additional "Robert's Rules for Board Governance" was provided to each board chair to support future adherence and compliance.
Distance Ed	Cooper, Stacey	**A determination whether, if the charter sch l use distance education, it complies with distance education law and regulations. (NRS 388.820, AC 388.800)**	Offsite r iew of tance Education Plan. Onsite review of procedures and student files.	Compliant	
Risk Management	Perry, Brandon	**A determination of whe r the cha h ol maintains the type and am nt insurance (a) required by NAC 386 215, (b) i manner that complies with aragrap (l) of su ection 1 of NRS 386.550, w ch may includ worker ompensation insuran or is otherwise p pared to hold harmless, indemnify d defend the sp nsor of the charter school as requ ed by that p agraph.**	Offsite review of ins. Checklists as provided by ins. Agent.	Compliant	
School Police, Emergency Management Svcs.	Anderson, Roy	**The charter sch l com lies with NRS 392.450 by providing drills pupils in the appropriate procedures to be followed in the event of an emergency and by posting escape routes.** Evidence of compliance may include the following: a. Fire-drill history/schedule documentation;	Site Visit to verify Emergency Plan	Compliant	Drills are being documented using the Charter School Drill Report.

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Name of Charter School: HDMS
School Year: 2022-2023 SY

		b. Fire exit maps posted in all classrooms and student areas.			
School Police, Emergency Management Svcs.	Anderson, Roy	**The charter school complies with NRS 388.243 (1) by developing a plan to be used by the charter school in responding to a crisis, emergency or suicide. (2) The plan developed pursuant to subsection 1 must include, without limitation:** **(a) The plans, procedures and information included in the model plan developed by the Department pursuant to NRS 388.253;** **(b) A procedure for responding to a cr s or an emergency and for responding during the per d af er a crisis or an emergency ha luded, in ding, without limitation, a crisis an emer ncy that r ults in immediate physical h m to a pupi or employee f a school in the school distri or the harter s** **(c) A procedur forcing d ipline within a school in the sch l district o he cha er school and for obtainin and maintaini a safe and orderly environme during a crisis o an emergency;** **(d) The names f perso s and organizations in the community, includin ithout limitation, a provider of mental health services which is operated by a state or local agency, that are available to provide counseling and other services to pupils and staff of the school to**	Site Visit to verify Em rgen Plan	Compliant	

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Name of Charter School: HDMS
School Year: 2022-2023 SY

		assist them in recovering from a crisis, emergency or suicide; and **(e) A plan for making the persons and organizations described in paragraph (d) available to pupils and staff after a crisis, emergency or suicide.**			
Student Discipline	McElhany, Tristan	**Regarding student behavior, the charter school: NRS 386.585** ● **Provides a copy of rules, consequences and disciplinary procedures** ● **Maintains, for public inspection, a op f rules, consequences and disciplinar procedures** ● **Complies with polici and p cedures f suspension and e ulsion** ● **Complies with po ies an procedu r the suspension and expu n of students with disab ties** Evidenc f compliance may clude a copy of the school's di pline plan conta ng the rules, consequence disciplinary p cedures for suspension and expulsion of udents th and without disabilities.	Off te review of ogressive discipline plan and Stu ent an ook.	C pliant	
Student Health Services	Crane, Jennifer,	**Regarding the healt a safety of pupils, the charter school: NAC 386.410 (12)** ● **Provides adequate health services in the following areas:** o **Management of accidents and illness** o **Management and reporting of communicable diseases;**	Onsite review of records	Compliant	Site visits of all Charter Schools Audits regarding health and safety of pupils: NAC 386.410(12) has evidence of policy in place for; Management of accidents and illnesses on premises and reportable communicable diseases updated by WCHD 2022.

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Name of Charter School: HDMS
School Year: 2022-2023 SY

		• **Maintains records of the immunizations required of pupils in accordance with NRS 392.435;** • **Complies with NRS 392.420 requirements for the screening of vision, hearing, and scoliosis; and** • **If designated, complies with AB 354 requirements for screening of student height/weight.**			Immunization compliance of students were audited in IC, and up to date per NRS 392.420. All schools have completed or have scheduled completion of screening for vision, hearing, and scoliosis. AB 354 height/weight not designated. Screening permission obtained and conducted by a nurse or qualified community provider. Referrals are made if applicable by nurse and recorded in IC.
Student Health Services	Crane, Jennifer	**Regarding the health and safety of pupils, the charter school complies with requirements for crisis response in public schools in accordance with NRS 92 600 to 392.656, inclusive.** **Charter school administration** Evidence of compliance may incl he followin a. A copy of your s ool safety p n, b. Provide evidenc f the foll the Health Office: i. Mana t of acci nts and illness; ii Management o eporting f communicable eases; iii. Main ance records of the immunizations required of pupils in accordance with NRS 392.435;	Onsi review of re rds	Compliant	Charter schools were compliant with evidence demonstrating policies and procedures required for managing accidents and illnesses. Forms for reporting accidents at school and illnesses, including head bump notifications to parents were utilized and reviewed. Current WCHD updated (8-2022) reportable and communicable disease information was present at all schools or if not an updated copy, school officials were instructed to obtain one from the health department for all clinics. Maintenance of immunization records are reviewed regularly for students who are in progress. Schools communicate regularly with parent with written letter of exclusion if not compliant by dates required.

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Name of Charter School: HDMS
School Year: 2022-2023 SY

		iv. Compliance with NRS 392.420 requirements for the screening of vision, hearing, and scoliosis; and v. If designated, compliance with AB 354 requirements for screening of student height/weight.			

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English Language Arts:

Grades K-6: Teachers continue to provide evidence of consistent instruction ali ed the Nevada Academic Content Standards throughout the school year. Evidence shows lessons are tied to standards; standards are cite Lis d are the ontessori materials/curriculum as well as supplemental materials, many of which are still supported by WCSD.

Grades 7 - 8: The English Curriculum Map provided for gra s 7-8 ows th ry genre of writing is being taught during the school year and that students are being instructed in a wide variety of the NVACS. The curricula ude a range of reading and writing, and different types of text have been made available for students of differing ability levels. Evidence sho s lesson are tied o standards; standards are cited.

Commendation: Based on the documents p vided, there is v tical alignment in the elementary and consistent focus on standards in grades K-8.

Recommendation: Explicit ELA instruction is not oted in th ower Elementary schedule. This addition would provide clarity for expectations. In grades 1-6, materials provided did not include activities or asses men aligned to the Standards and skills being instructed.

Mathematics:

Grades K-6: Documents submitted include a “Scope and Sequence” for both the lower and upper elementary. The scope and sequence document provides information on standards addressed throughout the year.

Name of Charter School: HDMS
School Year: 2022-2023 SY

Grades 7-8: Documents submitted include curriculum maps for math 7 and math 8. These provide the standards, objectives and materials used to teach in each grade. These documents give a clear picture of what is expected in each classroom throughout the year.

Commendation: Middle school math curriculum map includes all areas of planning and instruction f clear picture of each unit. Consider using this as a template for all subject areas.

Recommendation: In grades 1-6 the materials provided did not include activities or assessment aligned to the tandards and skills being instructed.

Science:

Grades K-6:

Adequate evidence from the Scope and Sequence document indicates that stru n is provide in the core academic subject of science. Science and Engineering Practices and Crosscutting Concepts are listed. Science is taught t rougho year.

Recommendation: Include assessment practices in timeline for instruct n, further note activities aligned to this content.

Grades 7-8:

Grades 7 and 8 use WCSD Framework as its starting point. St d ds are paced throughout the year.

Social Studies:

Grades K-6

Curriculum documents provided show planning fo instructio to include social studies standards K-6 based on Project Tahoe materials.

Grades 7-8

Curriculum is clearly aligned to the NVACS for Social Studies Standards in grade 7 and 8. Both 7th and 8th grade social studies curriculum integrate connections to the NVACS-ELA and SEL standards in a meaningful way that supports content and requires students to apply historical thinking skills.

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Name of Charter School: HDMS
School Year: 2022-2023 SY

Commendation: The grade 7-8 scope and sequence documents indicate the use of numerous inquiry-based resources that provide students with opportunities for student engagement and allow students to practice skills while building knowledge.

Recommendation: In grades K-6, materials provided did not include activities or assessment aligne the Standards and skills being instructed.

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Washoe County School District Annual Charter School Performance Audit

Name of Charter School: High Desert Montessori School (K-8)
School Year: 2023-2024 SY

Auditing Department	Name of Auditor	Compliance with Statutes and Regulations	Compliant Non-C mpliant	Comments
Accountability	Kemp, Kyle	The charter school has met the requirements of the NDE with regards to any state reporting. The charter school maintains data accuracy and integrity of all data elements and complies with requirements to participate in the automated system of accountability information for Nevada.	Com liant	High Desert Montessori has always been responsive to requests or questions. High Desert Montessori also keeps necessary accountability records in Infinite Campus. High Desert Montessori has also communicated any needs or questions effectively.
Student Accounting	Mandeville, Desiree	Regarding student attendance, the charter school: • Provides a copy of the attendance policy t ach student • Keeps a copy of the attendance policy available f public inspection • Includes NRS 392.122 in the att dance p i y • Provides a copy of rules for truan y • Provides a copy of the letter of app ov from the Superintendent o ubli nstruction or legend of symbols for at ndance	Compliant	
Student Accounting	Mandeville, Desiree	A description of the rocedure an documenta n for the enrollment and withd wal of pils i h rter school.	Compliant	
Student Accounting	Mandeville, Desiree	Provide a d ion of ho the lottery system works and how pa nts are no ed of th ystem.	Compliant	
Student Accounting	Mandeville, Desiree	If th harter school enr ls pupils in kindergarten, first, or second rades, the chart school complies with NRS 392.040 regarding e ages for e ollment in those grades.	Compliant	
Student Accounting	Mandeville, Desiree	The charter scho omplies with NRS 388A.487 regarding rules for academic retention and provides a copy of these rules. The charter school complies with NAC 389.445 and NAC 389.659 regarding units required for promotion to the next higher grade.	Compliant	

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Washoe County School District Annual Charter School Performance Audit

Name of Charter School: High Desert Montessori School (K-8)
School Year: 2023-2024 SY

Auditing Department	Name of Auditor	Compliance with Statutes and Regulations	Compliant Non-C mpliant	Comments
Student Accounting	Mandeville, Desiree	The charter school has developed a procedure for the maintenance of records.	Com liant	
Student Accounting	Mandeville, Desiree	The teachers' class record books comply with regulation.	Complia	
Student Accounting	Mandeville, Desiree	The charter school provides the minimum number of ays for a school year and the minimum number of minut of instruction per day. School provides a copy of schoo alen and a daily schedule.	Compliant	
Student Accounting	Mandeville, Desiree	The charter school has a procedure for d cumenting credi r courses completed successfully.	Compliant	
Student Accounting	Mandeville, Desiree	The charter school complies with the requ ement of th master register.	Compliant	
Student Accounting	Mandeville, Desiree	The charter school is co nected to WCSD Stud nt Information System (Infinite Cam us) through he WCSD ne work and follows WCSD stand ds and pr relation to the WCSD Infinite Campus.	Compliant	
Assessment Division	Aird, Sandra	The charter l adminis rs achievement and proficiency examina ons.	Compliant	
Counseling Services	Loudon, Katherine	Reg ding the health an safety of pupils, the charter school compl with requireme s for reporting abuse and neglect.	Compliant	
Counseling Services	Loudon, Katherine	The charter ool pr ides appropriate counseling and guidance servic f its students, including students with disabilities and students at risk. If the charter school employs a Counselor, the Counselor holds a valid School Counselor license from the Nevada Department of Education.	Compliant	
Curriculum	Fox, Kindra Anderson, Jenni	If the charter school is dedicated to providing educational programs and opportunities for pupils who are at risk, a determination whether the educational program and services	Compliant	Comments to follow

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Name of Charter School: High Desert Montessori School (K-8)
School Year: 2023-2024 SY

Auditing Department	Name of Auditor	Compliance with Statutes and Regulations	Compliant Non-C mpliant	Comments
		provided to those pupils is appropriate and carried out in an effective manner.		
Curriculum	Fox, Kindra Anderson, Jenni	The charter school provides instruction in the core academic subjects set forth in NRS 389.018 (1), as applicable for the grade levels of pupils.	Comp nt	Comments to follow
Curriculum	Fox, Kindra Anderson, Jenni	The charter school provides instruction based upon th standards of content and performance established y the Council to Establish Academic Standards. NRS 389 03	Compliant	Comments to follow
Curriculum	Fox, Kindra Anderson, Jenni	At a minimum, the charter school provides and require students to take the courses of study required of pupils by statute or regulation for promotion or a tion.	Compliant	Comments to follow
504	Loudon, Katherine	Regarding the health and safety of pupil the cha school complies with Section 504 of Title V of the Rehabili tio of 1973.	Compliant	504's kept in locked cabinet
Facilities Management	Hoppe, Charlie	A determination wheth each fac ty that th charter school occupies complies w h applicable uilding cod codes for the prevention of fir and cod to safety, health and sanitation.	Compliant	
Internal Audit	Starkey, Kirk McMahon, Matt	The charter h l its offi s or its employees have complied with all f ancial te and co ditions of the written charter.	Compliant	
Internal Audit	Starkey, Kirk McMahon, Matt	The hool has complied with generally accepted standards of accoun g and fiscal ma gement.	Compliant	
Internal Audit	Starkey, Kirk McMahon, Matt	The charter s ool h not filed for a voluntary petition of bankruptcy, bee djudicated bankrupt or insolvent, or been otherwise financially impaired such that the school is deemed unable to continue to operate.	Compliant	
Internal Audit	Starkey, Kirk McMahon, Matt	The charter school has refrained from using public money to purchase real property or buildings without the approval of the sponsor.	Compliant	

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Name of Charter School: High Desert Montessori School (K-8)
School Year: 2023-2024 SY

Auditing Department	Name of Auditor	Compliance with Statutes and Regulations	Compliant Non-C mpliant	Comments
Internal Audit	Starkey, Kirk McMahon, Matt	The charter school has not operated for profit.	Com liant	
Internal Audit	Starkey, Kirk McMahon, Matt	All money received by the charter school from the state and from the board of trustees of WCSD is deposited and maintained in a bank, credit union or other financial institution in this state.	Complia	
Internal Audit	Starkey, Kirk McMahon, Matt	The charter school complied with applicable federal ws an regulations governing the provisions of any federal gra obtained for the school.	Compliant	
Internal Audit	Starkey, Kirk McMahon, Matt	The governing body of the charter scho l h designated a person to draw all orders for the paymen of mon longing to the charter school and lists all orders us g a cu ulati voucher system.	Compliant	
Internal Audit	Starkey, Kirk McMahon, Matt	The governing body of th choo as prescr d the procedures by which th orders fo payment m st be approved and signe	Compliant	
Internal Audit	Starkey, Kirk McMahon, Matt	All orders for paymen f mon to a m of the governing body of the sc have been drawn only for salary, travel expe bsistenc llowances or for services render by the mem er.	Compliant	
Internal Audit	Starkey, Kirk McMahon, Matt	The nual report of th budget has been submitted to WCSD and t Nevada Departm nt of Education on or before Novemb 1st.	Compliant	
Internal Audit	Starkey, Kirk McMahon, Matt	Except for se that m y be authorized by specific statute or by the written art of the charter school, the charter school does not c arge tuition or fees.	Compliant	
Internal Audit	Starkey, Kirk McMahon, Matt	The governing body of the charter school has ensured that a current written inventory of the equipment, supplies and textbooks of the charter school is maintained and has provided a copy of the current written inventory to WCSD as the charter school's sponsor.	Compliant	

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Name of Charter School: High Desert Montessori School (K-8)
School Year: 2023-2024 SY

Auditing Department	Name of Auditor	Compliance with Statutes and Regulations	Compliant Non-C mpliant	Comments
Internal Audit	Starkey, Kirk McMahon, Matt	An annual audit has been completed in compliance with the performance requirements of NAC 386.380 and submitted to the governing body for review at a public meeting not later than 120 days after the close of the fiscal year for which the audit is conducted.	Com liant	
Internal Audit	Starkey, Kirk McMahon, Matt	The charter school utilizes the chart of accounts pres bed by the Nevada Department of Education.	Compliant	
Internal Audit	Starkey, Kirk McMahon, Matt	Not later than June 8 of last school year, the govern g body of the charter school, at a public meeting, adopted its a budget for the charter school for the current fiscal year; t budget was prepared on forms prescrib d the Departmen	Compliant	
Office of School Improvement	Coombs, Ron Kuster, Nick	On or before November 15th of the lates year, th harter school provided the sponsor with a writte descrip on he progress of the charter school in achieving e m ssion and goals of the charter school et f h in its ap cation.	Compliant	High Desert Montessori School's School Performance Plan (SPP) has been reviewed and submitted to the Office of Continuous Improvement and NDE.
School Police, Emergency Management Services	Anderson, Roy	The charter school com ies with S 392.450 y providing drills for pupils in th appropriate rocedures t be followed in the event of an em gency a y p escape routes.	Compliant	
School Police, Emergency Management Services	Anderson, Roy	The charter l complie with NRS 388.243 (1) by develop g a plan t e used the charter school in resp ding to a crisis, ergency or suicide. (2) The plan deve ped pursuant to s bsection 1 must include, without limitati (a) The plans roced es and information included in the model plan dev ed by the Department pursuant to NRS 388.253; (b) A procedure for responding to a crisis or an emergency and for responding during the period after a crisis or an emergency has concluded, including, without limitation, a crisis or an emergency that results in immediate physical harm	Compliant	

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Name of Charter School: High Desert Montessori School (K-8)
School Year: 2023-2024 SY

Auditing Department	Name of Auditor	Compliance with Statutes and Regulations	Compliant Non-C mpliant	Comments
		to a pupil or employee of a school in the school district or the charter school; (c) A procedure for enforcing discipline within a school in the school district or the charter school and for obtaining and maintaining a safe and orderly environment during a c is or an emergency; (d) The names of persons and organizations in the co mun y, including, without limitation, a provider of mental healt services which is operated by a state or al agency, that a available to provide counseling and oth ser to pupils and staff of the school to assist them in r overing a crisis, emergency or suicide; and (e) A plan for making the ersons d organi tions described in paragraph (d) availa e to pupil nd staff a r a crisis, emergency or suici		
Student Discipline	Kendrick, Lindsay	Regarding student be vior, th charter ol: • Provides a copy ules, consequences and di p proced s • Maintains, f public i ection, a copy of rules, consequences d disciplinary procedures • Complies with p icies and procedures for suspension d expulsion • Co lies with policies and procedures for the suspe io and expulsion of students with disabilities	Compliant	
Student Health Services	Crane, Jennifer,	Regarding the health and safety of pupils, the charter school: NAC 386.410 (12) • Provides adequate health services in the following areas: o Management of accidents and illness	Compliant	Visit was done on 12/12/2023. As of 11/18/2023 there were 27 students were non-compliant with their immunizations. The school has been working with parents giving them resources to get students up-to-date with their immunizations. As of 12/12/2023 their were 6

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Name of Charter School: High Desert Montessori School (K-8)
School Year: 2023-2024 SY

Auditing Department	Name of Auditor	Compliance with Statutes and Regulations	Compliant Non-C mpliant	Comments
		○ Management and reporting of communicable diseases; • Maintains records of the immunizations required of pupils • Complies with requirements for the screening o vision, hearing, and scoliosis; and • If designated, complies with requirement or screening of student height/weight.		student that were not compliant with their immunization. Students are excluded if they do not get their immunization per their policy. Hopefully parent will get students immunized during the holiday break. School was given a new epi chart to use for communicable disease exclusion.
Student Health Services	Crane, Jennifer	Regarding the health and safety of pupils, the charter s l complies with requirements for crisis response in public schools.	Compliant	Policy for Immunization, Emergencies, and Epi pens were presented at audit. School was provided with a new Health District Epi chart. Mandatory screening was completed on 9/08/2023. Epi pen training was done on 8/8/2023.

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High Desert Montessori K-8

2023-2024 School Year

The Curriculum and Instruction department has reviewed the files provided which included:

1. Current list of textbooks, supplemental curricula, intervention programs, software, and other curriculum programs currently in use.
2. Curriculum maps, pacing guides, lesson plans and/or other applicable curriculum documents to include documentation of how instruction and assessment are tied to standards.
3. A copy of the school master schedule.

English Language Arts:

Grades K-6: Teachers continue to provide evidence of consistent instruction aligned to the Nevada Academic Content Standards throughout the school year. Evidence shows lessons are tied to standards; standards are cited. Listed are the Montessori materials/curriculum as well as supplemental materials many of which are still supported by WCSD.

Grades 7-8: The English Curriculum Map provided for grades 7-8 shows that every genre of writing is being taught during the school year and that students are being instructed a wide variety of the NVACS. The curricula include a range of reading and writing, and different types of texts have been made available for students of differing ability levels. Evidence shows lessons are tied to standards; standards are cited.

Commendations:

- Based on the documents provided, there is vertical alignment in the elementary and consistent focus on standards in grades K-8.
- In grades 4-6, activities and aligned standards are noted on the upper elementary ELA Scope and Sequence document.

Recommendations:

- Information provided was not detailed in regards ELA instruction in grades K-5.
- In grades 1-3 materials provided did not include activities or assessment aligned to the standards and skills being instructed.
- Align assessment planning tools with standards and lessons.

Mathematics:

Grades K-6: Documents submitted include a “Scope and Sequence” for both the lower and upper elementary. The scope and sequence document provides information on standards addressed throughout the year.

Grades 7-8: Documents submitted include curriculum maps for math 7 and math 8. These provide the standards, objectives and materials used to teach in each grade. These documents give a clear picture of what is expected in each classroom throughout the year.

Commendation: Middle school math curriculum map includes all areas of planning and instruction for a clear picture of each unit. Consider using this as a template for all subject areas.

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Recommendation: In grades 1-6 the materials provided did not include activities or assessment aligned to the Standards and skills being instructed.

Science:

Grades K-6: Adequate evidence from the Scope and Sequence document indicates that instruction is provided in the core academic subject of science. Science and Engineering Practices and Crosscutting Concepts are listed. Science is taught throughout the year.

Grades 7-8: HDMS uses the WCSD Framework as its starting point. Standards are paced throughout the year.

Commendations:

- Science and Engineering Practices & Crosscutting Concepts are noted in th upper elementary Scope & Sequence.
- Instructional timelines are noted on the upper elementary Scope & e ence.

Recommendation: K-8 Include assessment practices in timeline and urther note acti ies aligned to this content.

Social Studies:

Grades K-6: Curriculum documents provided show planning for in ru tion to include social studies standards K-6 based on Project Tahoe materials.

Grades 7-8: Curriculum is clearly aligned to the NVAC for Soci Studies Standards in grade 7 and 8. Both 7th and 8th grade social studies curriculum integrate connectio to the NVACS ELA and SEL standards in a meaningful way that supports content and requires stud apply his ical thinking skills.

Commendation: The grade 7-8 sco e and sequ nce docum nts indicate the use of numerous inquiry-based resources that provide students wit opport nitie dent engagement and allow students to practice skills while building knowledge.

Recommendation: In ades K-6, m erials p vided did not include activities or assessment aligned to the Standards and skills eing instructed.

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Washoe County School District
Annual Charter School Performance Audit

High Desert Montessori School – 2024-2025

Auditing Department	Name of Auditor	Compliance with Statutes and Regulations	Compliant / Non-Compliant	Comments
Accountability	Kemp, Kyle	The charter school has met the requirements of the NDE with regards to any state reporting. The charter school maintains data accuracy and integrity of al data elements and complies with requirements to participate in the automated system of accou ability information for Nevada (SAIN).	ompl nt	High Desert Montessori has kindly submitted all necessary reporting elements to this point, and we look to forward to continue the work with them. In fact, HDMS sometimes submits reports prior to even asking for them and it is appreciated.
Student Accounting	Mandeville, Desiree	Regarding student attendance, the cha r school: • Provides a copy of the attend nce po to each student • Keeps a copy of th tendance licy available for p blic ins ection • Includes N S 392.122 n the atten ance policy • Provides a c py of r es fo cy • Provides a copy the letter of approval from th Sup tende of Public Instruction for legend of sy bols fo ttendance	Compliant	
Student Accounting	Mandeville, Desiree	A des iption of the pro edure and documentation for the enro ment and with rawal of pupils in the charter school.	Compliant	A very thorough description of enrollment procedures and necessary documentation for enrollment. Reviewed the withdrawal examples provided and requested correction of withdrawal dates to use the effective date of withdrawal.
Student Accounting	Mandeville, Desiree	Provide a description of how the lottery system works and how parents are notified of the system.	Compliant	Notification is made available to parents on their website and student handbook.

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Auditing Department	Name of Auditor	Compliance with Statutes and Regulations	Compliant / Non-Compliant	Comments
Student Accounting	Mandeville, Desiree	If the charter school enrolls pupils in kindergarten, first, or second grades, the charter school complies with NRS 392.040 regarding the ages for enrollment in those grades.	Compliant	The school provided up to date age requirements that comply with NRS.
Student Accounting	Mandeville, Desiree	The charter school provides written notice to the parents and guardians of pupils in grades 9-12 indicating whether or not the Northwest Association of Accredited Schools accredits the school.	N/A	School is only K-8
Student Accounting	Mandeville, Desiree	The charter school complies with NRS 388A.487 regarding rules for academic retention and pro des a copy of these rules. The charter school compli with NAC 389.445 and NAC 389.659 regarding units re ed for promotion to the next higher grad	Compliant	
Student Accounting	Mandeville, Desiree	The charter school has developed a p ocedur r the maintenance of records.	Compliant	Maintenance of records provided was very detailed and thorough. Worked with school to make a minor correction to a transcript record provided as an example.
Student Accounting	Mandeville, Desiree	The teachers' class cord bo s mply w th regulation.	Compliant	Teacher class record books comply with regulation and no error were found.
Student Accounting	Mandeville, Desiree	The chart schoo rovide he minimum number of days fo a school yea nd the inimum number of minut of instruction p r day. School provides a copy of schoo alendar and daily schedule.	Compliant	
Student Accounting	Mandeville, Desiree	The charter sc ool has a procedure for documenting credit for courses completed successfully.	Compliant	
Student Accounting	Mandeville, Desiree	The charter school complies with all graduation and diploma requirements.	N/A	School is only K-8
Student Accounting	Mandeville, Desiree	The charter school complies with the requirements of the master register.	Compliant	Master register report was clean no errors found.

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Auditing Department	Name of Auditor	Compliance with Statutes and Regulations	Compliant / Non-Compliant	Comments
Student Accounting	Mandeville, Desiree	The charter school is connected to WCSD Student Information System (Infinite Campus) through the WCSD network and follows WCSD standards and procedures in relation to the WCSD Infinite Campus.	Compliant	
Assessment Division	Aird, Sandra	The charter school administers achievement and proficiency examinations	Com liant	
Counseling Services	Loudon, Katherine	Regarding the health and safety of pupils, the charte school complies with requirements for reporting buse and neglect.	Compliant	We have a licensed school counselor on campus who has trained all staff on mandatory reporting, child abuse, and neglect and handles all 504s with my guidance and assistance.
Counseling Services	Loudon, Katherine	The charter school provides approp ate unseling an guidance services for its students, inc uding st nts with disabilities and students at risk. If he charter school employs a Counse e Couns r holds a valid School Counselo license om the N vada Department of Edu ation.	Compliant	We have a licensed school counselor on campus who has trained all staff on mandatory reporting, child abuse, and neglect and handles all 504s with my guidance and assistance.
Curriculum	Fox, Kindra Anderson, Jenni	If the charter school is ed cated to providing educational ams an pportunities for pupils who are at ris , a determ ation w ether the educational progr m and services p ovided to those pupils is approp te and carried ut in an effective manner.	Complaint	Comments to follow
Curriculum	Fox, Kindra Anderson, Jenni	The charter hool p vides instruction in the core academic subje t set forth in NRS 389.018 (1), as applicable for the grade levels of pupils.	Complaint	Comments to follow
Curriculum	Fox, Kindra Anderson, Jenni	The charter school provides instruction based upon the standards of content and performance established by the Council to Establish Academic Standards.	Complaint	Comments to follow

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Auditing Department	Name of Auditor	Compliance with Statutes and Regulations	Compliant / Non-Compliant	Comments
Curriculum	Fox, Kindra Anderson, Jenni	At a minimum, the charter school provides and requires students to take the courses of study required of pupils by statute or regulation for promotion or graduation.	Complaint	Comments to follow
504	Loudon, Katherine	Regarding the health and safety of pupils, the charter school complies with Section 504 of Title V of the Rehabilitation Act of 1973.	Compl nt	We have a licensed school counselor on campus who has trained all staff on mandatory reporting, child abuse, and neglect and handles all 504s with my guidance and assistance.
Facilities Management	Hoppe, Charlie	A determination whether each facility that the harter school occupies complies with applicable buil ng codes, codes for the prevention of fire, and codes pertaining to safety, health and sanit tion.	Compliant	In-depth monitoring.
Internal Audit	Starkey, Kirk McMahon, Matt	The charter school, its officers or its mploy s have complied with all financial terms and onditio s o e written charter.	ompliant	
Internal Audit	Starkey, Kirk McMahon, Matt	The school has complie with g nerally a cepted standards of accoun ng and fis al manag ment.	Compliant	
Internal Audit	Starkey, Kirk McMahon, Matt	The charter school s not fil f voluntary petition of bankruptcy, been ad udi ated bankrupt or insolvent, or been othe financ ly impaired such that the school i deemed u ble to ntinue to operate.	Compliant	
Internal Audit	Starkey, Kirk McMahon, Matt	The c arter school has efrained from using public money purchase rea roperty or buildings without the approv of the spo sor.	Compliant	
Internal Audit	Starkey, Kirk McMahon, Matt	The charter sc ool h s not operated for profit.	Compliant	
Internal Audit	Starkey, Kirk McMahon, Matt	All money received by the charter school from the state and from the board of trustees of WCSD is deposited and maintained in a bank, credit union or other financial institution in this state.	Compliant	

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Auditing Department	Name of Auditor	Compliance with Statutes and Regulations	Compliant / Non-Compliant	Comments
Internal Audit	Starkey, Kirk McMahon, Matt	The charter school complied with applicable federal laws and regulations governing the provisions of any federal grants obtained for the school.	Compliant	
Internal Audit	Starkey, Kirk McMahon, Matt	The governing body of the charter school has designated a person to draw all orders for the payment of money belonging to the charter school and lists all orders using a cumulative voucher system.	Complia t	
Internal Audit	Starkey, Kirk McMahon, Matt	The governing body of the school has prescribed the procedures by which the orders for payment mus be approved and signed.	Compliant	
Internal Audit	Starkey, Kirk McMahon, Matt	All orders for payment of money to a member o he governing body of the school have been drawn on r salary, travel expenses, subsistence llowances or fo services rendered by the member.	Compliant	
Internal Audit	Starkey, Kirk McMahon, Matt	The annual report of the budget has b n subm t to WCSD and the Nevada Department of Educ tion on or before November 1st.	Compliant	
Internal Audit	Starkey, Kirk McMahon, Matt	Except for those that may be au orized by pecific statute or by the w en chart of the charter school, the charter school do no charge tuition or fees.	Compliant	
Internal Audit	Starkey, Kirk McMahon, Matt	The governin dy of the harter school has ensured that a cu ent writte invent y of the equipment, suppl s and textbook of the charter school is mainta ed and has pro ded a copy of the current written inv ntory to WCSD as the charter school's sponsor.	Compliant	
Internal Audit	Starkey, Kirk McMahon, Matt	An annual audit s been completed in compliance with the performance requirements of NAC 387.755 and submitted to the governing body for review at a public meeting not later than 120 days after the close of the fiscal year for which the audit is conducted.	Compliant	
Internal Audit	Starkey, Kirk McMahon, Matt	The charter school utilizes the chart of accounts prescribed by the Nevada Department of Education.	Compliant	

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Auditing Department	Name of Auditor	Compliance with Statutes and Regulations	Compliant / Non-Compliant	Comments
Internal Audit	Starkey, Kirk McMahon, Matt	Not later than June 8 of last school year, the governing body of the charter school, at a public meeting, adopted its final budget for the charter school for the current fiscal year; the budget was prepared on forms prescribed by the Department.	Compliant	
Office of School Improvement	Coombs, Ron Kuster, Nick	On or before September 15th of the latest year, the charter school provided the sponsor with a written description of the progress of the charter school in achieving the mission and goals of the charter sch ol set forth in its application.	Co liant	
School Police, Emergency Management Services	Anderson, Roy	The charter school complies with NRS 392.450 y providing drills for pupils in the appropriate proce es to be followed in the event of an eme gency and by posting escape routes.	Compliant	

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Auditing Department	Name of Auditor	Compliance with Statutes and Regulations	Compliant / Non-Compliant	Comments
School Police, Emergency Management Services	Anderson, Roy	The charter school complies with NRS 388.243 (1) by developing a plan to be used by the charter school in responding to a crisis, emergency or suicide. (2) The plan developed pursuant to subsection 1 must include, without limitation: (a) The plans, procedures and information included in the model plan developed by the Department pursuant to NRS 388.253; (b) A procedure for responding to a crisis or an emergency and for responding during the pe od after a crisis or an emergency has concluded, including, without limitation, a crisis or an emergency that results in immedia e p ysical harm to a pupil or employee of a school in he sc l district or the charter school; (c) A procedure for en rci discipl e within a school in the schoo district the cha er school and for obtaining d maintai ng a safe a d orderly environment during crisis r an em ncy; (d) The nam persons nd organizations in the commu ity, includ g, with ut limitation, a provider of m ntal health serv es which is operated by a state or loc agency, that a available to provide counseli g and other ervices to pupils and staff of the school assist hem in recovering from a crisis, emergency or i ide; and A plan for making the persons and organizations described in paragraph (d) available to pupils and staff after a crisis, emergency or suicide.	Compliant	

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Auditing Department	Name of Auditor	Compliance with Statutes and Regulations	Compliant / Non-Compliant	Comments
Student Discipline	Kendrick, Lindsay	Regarding student behavior, the charter school: • Provides a copy of rules, consequences and disciplinary procedures • Maintains, for public inspection, a copy of rules, consequences and disciplinary procedures • Complies with policies and procedures for suspension and expulsion • Complies with policies and procedures f the suspension and expulsion of student with disabilities	Compliant	
Student Health Services	Crane, Jennifer	Regarding the health and safety of pupils, the chart school: • Provides adequate health se vices i e following areas: o Managem of accide s and illness o Manag ment a d report g of communicable diseases; • Maintains r ords of nizations required of pup l • Co p with re irements for the screening f vision, he ing, an scoliosis; and If designated, c mplies with requirements for creening of st dent height/weight	Compliant	Immunizations are up-to-date. There is a plan for reporting communicable diseases to the health department. Parents are notified about injuries. Mandatory screening was done on September26, 2024. epi pen training was done on August 8,2024.
Student Health Services	Crane, Jennifer	Regarding t health a d safety of pupils, the charter school compli wi h requirements for crisis response in public schools		Roy Anderson does this one

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The Curriculum and Instruction department has reviewed the files provided which included:

1. Current list of textbooks, supplemental curricula, intervention programs, software, and other curriculum programs currently in use.
2. Curriculum maps, pacing guides, lesson plans and/or other applicable curriculum documents to include documentation of how instruction and assessment are tied to standards.
3. A copy of the school master schedule.

English Language Arts:

Grades K-6: Evidence demonstrates that instruction is consistently aligned with the Nevada Academ c Content Standards throughout the school year. The standards are clearly noted, and lessons are shown to align with these standards. Montesso materials and curriculum, along with supplemental materials, are also listed.

Grades 7-8: The 7th and 8th Grade ELA Curriculum Map indicates that standards-aligned NVACS) instruc n that consistently addresses various genres of reading and writing is regularly provided.

Commendations:

- Based on the documents provided, there is vertical alignment in the elementary and consistent focus on standards in grades K-8.
- In grades 4-6, activities and aligned standards are noted on the pp elementary A Scope and Sequence document.
- The 7-8 Curriculum Map includes an opportunity for student voic and cho as evident in individual novel study and interdisciplinary projects.

Recommendations:

- The information provided was not detailed in regar s ELA in ruction i grades K-5.
- In grades 1-3, materials provided did not includ activities assessme ts aligned to the standards and skills being instructed.
- Consider aligning assessment planning tools with tan ards and lessons.
- Identify learning objectives and assessm criteria i grades 7-8.

Mathematics:

Grades K-6: Documents submitted include "Scope and S quence" for lower and upper elementary. The scope and sequence document provides information on standards addressed througho the year.

Grades 7-8: The mathematics courses for 7th and 8 grades demonstrate a thorough scope and sequence that include standards, objectives, and instructional strategies, presented in a cohesive format across both grades. Additionally, the inclusion of an exhaustive list of assessments—spanning diagnostic, formative, summative, and task types—is a significant strength that supports a comprehensive evaluation of student learning.

For consideration, while a student book was mentioned in the 7th and 8th-grade plans, it would be helpful to clarify the curricular resource from which it originates. Furthermore, although the 6th-grade scope and sequence address all standards, it lacks detailed guidance on learning objectives, instructional strategies, curricular materials, and assessment models, which would enhance its overall usability and effectiveness.

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Commendation:

- Middle school math curriculum map includes all areas of planning and instruction for a clear picture of each unit. Consider using this as a template for all subject areas.

Recommendation:

- In grades 1-6 the materials provided did not include activities or assessments aligned to the NVACS and skills being instructed. Consider explicitly noting formative and summative assessments across all grade levels to guide instr ction forward and support cohesion.

Science:

Grades K-6: Adequate evidence from the Scope and Sequence document indicates that ins ruction provided in the core academic subject of science. Science and Engineering Practices and Crosscutting Concepts are listed in upper elem ntary. Science taught throughout the year.

High Desert Montessori 7-8: HDMS uses the WCSD Framework from 2023 as its s rting poin
Standards are paced throughout the year.

High Desert Montessori science annual plan lists performance expectat s for grades 7 d 8. There are no additional plans that demonstrate the content learned in the classroom per quarter or semester.

Commendations:

- Science and Engineering Practices & Crosscutting Concepts are no d n the upper elementary Scope & Sequence.
- Instructional timelines are noted on the upper elem ntary S ope & S quence.

Recommendations:

- The plan for 7th and 8th grade should include the cro utting concepts, the disciplinary core ideas, and the science and engineering practices learned through the content as prescri d by VACS.
- A detailed plan of activities, labs, s lls and asses ments eds to be included.
- Include assessment practices and urther note act ties aligned to this content.

Social Studies:

Grades K-6: Curriculum documents provided show nning for instruction to include some K-6 social studies standards based on Project Tahoe materials.

Grades 7-8: Curriculum are aligned to the NVACS for Social Studies Standards in grades 7 and 8. Both 7th and 8th grade social studies curriculum integrate connections to the NVACS-ELA and SEL standards.

Commendation:

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- Some of the 7-8 documents indicate that students regularly analyze primary and secondary sources and participate in weekly current event analysis.
- Year-long inclusion of financial literacy standards are evident in an afternoon advisory course for grade 7.

Recommendation:

- In grades K-6, materials provided did not include activities or assessment aligned to NVACS and skills being instructed. Consider explicitly noting formative and summative assessments across all grade levels to guide instruction forward a d support cohesion.
- In grades 7-8, identify clear learning objectives that correlate to specific assessment task .

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Bylaws
of the
High Desert Montessori School:
A Washoe County School District Public Charter School
(Amended on 25th of May, 2022)

Article I:
Introduction

Section I: Name, Location and Address

The name of this Charter School is the High Desert Montessori Sch ol, h reafter referred to as "HDMS' or 'School'. It maintains its offices at 101 Fantastic Drive, Reno, Nevada.

Section II: Legal Status

The School is a nonprofit corporation organized under Chap er 82 of the Nevada Revised Statutes. Unless otherwise provided in the Articles of Incorporation or in the By ws, the Corporation may exercise any power or authority conferred on nonprofit publ b nefit corpora ons by law. Further, the School is a charter school pursuant to Nevada Revised Statu e 388A 70 sponsored by the Washoe County School District. The Governing Board of the School is an i depe dent b dy and shall govern in accordance with these Bylaws. The Board plans and dire all aspec f the school's operations; it maintains the School's Charter and takes steps necessary t ensure he con nuity and well-being of the School consistent with the mission stated herein and in he Charte

Section III: Purpose and Mission

The School is organiz d and shall e oper ed exclusively for charitable, religious, educational, scientific, and literary objects nd purposes w hin the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986, as amended, an to promote uch other charitable objects and purposes as determined by the Board of Directors, in its scretion and as set forth in Article III of the Articles of Incorporation. Specifically, the purpose of the School is o ovide education to children from early childhood through high school and shall be operated exclusively for educational objectives and purposes. The School exists to make Montessori education accessible to all children regardless of economic status and cultural background.

Section IV: Non-Discrimination

The School shall not discriminate on the basis of race, color, religion, national or ethnic origin, gender, age, disability, sexual orientation, status as a Vietnam-era or special disabled Veteran, or other protected class in accordance with applicable federal or state laws in hiring or other employment practices of the School. Further, the School shall be open to all students in its authorized geographic area on a space available basis and shall not discriminate in its admission policies or practices on the basis of race, color, gender, religion, ethnicity or disability. The School shall conduct all of its activities in accordance with all applicable local, state and federal anti-discrimination laws, as well as in accordance with all other laws and regulations applicable to the operation of the charter public schools in the State of Nevada.

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Article II:
Governance

Section I: Board Members

1. A Board consisting of at least 5 and no more than 15 individuals governs HDMS. The minimum composition of the Board shall conform to the statutory mandate at NRS 388A.320 that requires:

   a. One member who is a teacher or other person licensed pursuant to chapter 391 of NRS or who previously held such a license and is retired, as long as his or her license was held in good standing.
   b. One member who:
      1. Satisfies the qualifications of paragraph (a); or
      2. Is a school administrator with a license issued by another state who previously held such a license and is retired, as long as his or her license w held in good sta ding.
   c. One parent or legal guardian of a pupil enrolled i the charter school who is not a teacher or an administrator at the charter school.
   d. Two members who possess knowledge and experi in one or more of the following areas:
      1. Accounting;
      2. Financial services;
      3. Law; or
      4. Human resources.

   In addition to the minimum equirem nts outl ed above, the Board shall endeavor to have at least two members who are pa ents of ch dren enro ed in the School and at least one member who is a non-voting faculty represen tive

2. All Board Memb s shou share devotion to the purpose and Mission of the School. To extent feasible, pers ns with Mon essori aining, including certification from AMS, AMI, or a MACTE Accredited org nization, will b recruited for board membership. The Board Members shall represent the interests of a residents of Washoe County.

Section II: Selection of Boar Members

1. The selection of a new Board Member to fill any vacancy shall be the exclusive right of the Board of Directors. It takes a majority vote of the Board to approve a new Board Member.

2. Except with respect to paragraph 3 of this section, the Supervising Employee or Board Members shall recommend appropriate persons to the Board for new board membership.

3. One member shall be selected from the Parent Association (PTO) described in Article VII.

4. The School shall notify the Washoe County School District within ten days of the selection of a new Board Member.

5. All new Board Members shall prepare an affidavit for submission to the Department of Education

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indicating that he/she has not been convicted of a felony or of an offense involving moral turpitude and that he/she has received training and material designed to assist the member to act as a governing board member.

Section III: Terms

1. Board Members shall serve three-year terms. The terms for Board Members coincide with when they were appointed to the board and renew on July 1. Board members must have served over half of the school year for it to be considered a full year of membership.
2. Subject to law, Board Members are restricted to three consecutive terms.
3. The board shall make every effort to stagger appointments to the board.

Section IV: Vacancies

1. Vacancies may occur either by resignation, removal or eath. Upon receip of a Board Member's written resignation, the agenda for the next regularly scheduled meeting will include an item by which the board may accept such written resignatio The re ignation may be withdrawn up until the Board takes formal action.

2. Upon resignation or removal of a Board M mb the Board ay appoint another person to fill the unexpired term or begin a new-term at its d scretion

Section V: Powers, Duties and Respo sib ties of G verning Supervisors

1. Subject to the provisions Nevada l w the bus ness and affairs of the HDMS shall be the responsibility of the Board o Dire tors as a w ole. The Board shall have all duties and responsibilities required of them under Nevada law and the charter granted pursuant thereto and have all powers al owed th reund All such powers, duties, and responsibilities shall be exercised directly by the Board of Dire ors, at he direction of the Board, or through appropriate and clearly defined deleg ion to the Sch ol's Supervising Employee. The Board of Directors, in performing its duties, authority, nd respons ility, shall cause and ensure that the school, without limitation:

    a. Develops annua a School schedule of events and activities;
    b. Adopts all policies required of the School under law and adjusts same when appropriate including a policy to enable Board decisions to remain free from conflict;
    c. Develops and approves an annual budget and financial plan which shall be monitored and adjusted as necessary throughout the year;
    d. Submits a final budget to the state pursuant to statute and regulation;
    e. Perform all audits required by law;
    f. Ensures ongoing evaluation of the school and provides public accountability;
    g. Upholds and enforces all laws relating to Charter School operations;
    h. Hires and evaluates a person who will be responsible for day to day operation of the School;
    i. Improves the School and further develops the School;
    j. Strives for a diverse student population, reflecting the community;
    k. Ensures adequate funding for the School's operation;
    l. Enters into appropriate contracts and ensures that all contracts into which the School has

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entered are performed according to such contracts.

2. Board Members may receive compensation in accordance with NRS 388A.320.

3. The Board may delegate such of its collective responsibilities and duties to a committee of the Board or to one Supervising Employee who may be an Administrator as it deems appropriate and necessary so long as the delegation includes mechanisms by which the Board is able to maintain its accountability for such responsibilities. Such delegated duties and responsibilities may only be delegated pursuant to a vote of a majority of the then existing Board.

Section VI. Orientation/Training

New Board Members will be given an orientation prior to their first Bo d meeting. Written materials shall be given to new Board Members in the form of a board packet.

Board Members will receive general board training no less th n one time per ye r at a board retreat

Section VII. Board Protocol

The Board shall use Robert's Rules of Order unless otherwise sp cifically described in these Bylaws.

Section IX. Removal

Subject to law to the contrary, Board Mem ers may e removed for cause upon an affirmative vote of a majority of the then existing board membe . The Bo rd shall adopt standards to ensure that any removal will not be arbitrary or capriciou Such standards may address, without limitation, issues such as moral turpitude, attendance, participatio or d ruptive behavior.

Section X. Insurance

The school shall pur ase errors and omission insurance for its Board Members.

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Article III:
Officers

Section I: Responsibilities of Officers.

The Board shall elect the following officers: Chairperson, Vice Chairperson, Immediate Past Chairperson, Secretary, and Treasurer. Such officers shall be governing supervisors, either elected or appointed.

1. The Chairperson shall be responsible to conduct board meetings efficiently and in accordance with the published agenda assuring that the agenda's time frames are adhered to and shall have such other powers and duties as may be prescribed by the Board.

2. The Vice Chair shall be responsible to conduct board meetings the absence, inability, or refusal to act of the Chairperson and shall exercise and discharge a y oth duties as may be required by the Board.

3. The Secretary shall certify the minutes of the boar meetings and shall cause to be kept, at the principal's office or such other place, as the Super ors sh direct, a book or file of minutes of all meetings and actions of the Board. Further, the Secre a shall give or cause to be given, notice of all board and board subcommittee meetings and shall e sure the safekeeping of all official correspondence and board records.

4. The Treasurer, as the Chief Financial Officer, s all nsure that a draft annual budget and relevant updates are produced for Board pp val as w l as ensure that the School's financial affairs are conducted pursuant to its fin ncial po cies and enerally accepted accounting principles. The Treasurer shall ensure that dequate nd correct ooks and records of accounts of the assets and business transactions of the oard are mainta ned and shall ensure that the book of accounts shall be open to inspection by any B rd Member at all reasonable times. The Treasurer shall chair the finance committ e.

5. The Immediat Past Chairpers n shall be automatically filled by the individual who filled the Chairperson posi on in the pr vious year. This position shall serve to assist in transitioning the leadership of the org nization for up to one year. This position is only advisory, and is non-voting.

Section II. Terms and elections.

1. The Board shall elect officers in May of each year.

2. Officer terms run from July 1-June 30.

3. Officers serve one-year terms.

4. Officers may serve up to three consecutive one-year terms.

5. Vacancies occurring prior to the end of a term shall be filled by a majority vote of the Board Members to fill the unexpired term.

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Article IV:
Committees

Section I: General

1. The Board, by majority vote of all its members, may designate one or more committees, each consisting of at least one Board Members, to serve at the pleasure of the Board to assist it in performing its duties.

2. Though such committees shall perform all responsibilities and duties explicitly assigned by the Board, the Board may not delegate any of its statutory duties to such committees nor delegate the powers to enter into contracts, or to hire and terminate employees o any such committee.

3. The Board may request such committees to make recommendation to the full Board for approval concerning such matters and such committees are encouraged to prop se actions to the Board when appropriate.

4. Upon the creation of a committee, the Board shall tline the committee's responsibilities, duties, tasks, and authority with enough specificity to allow su h committee to clearly understand its role. The Board may amend, from time to time, such a role for ood cause.

5. The Board may unilaterally revoke, by a maj rity of i embers, any delegated activity or decision making authority it has given to any such commit ee at any time.

Section II: Specific Committees

Identification. There may be a Fin ce Committee, a Personnel Committee, Academic Committee and Governance Committee; Other comm ttees will be identified as needed.

1. Personnel Committee /Recr tment and Retainment

a) Membership: f the Board f Directors chooses to have a Personnel Committee, rather than to perform the be w des ribed functions itself, only Board Members may serve on the Personnel Committee.
b) Function:
1.b.i. Annual review of designated supervising employees with recommendation to the full Board.
1.b.ii. Periodic review of staffing patterns to ensure that such is consistent with the School's annual and five-year plans.

2. Finance Committee:

a) Membership: The Finance Committee will perform the below described functions itself, that committee shall include a minimum of one Board Member. If there is only one Board member on the finance committee, it shall be the Treasurer. Regardless of the number of Board members on this committee, the Treasurer shall be the committee's chairperson.

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b) Meetings: The finance committee shall meet a minimum of 4 times a year and must notify the full Board if a special meeting must be called to deal with budget exigencies.

c) Function:

2.c.i. Ensure that a draft budget for the next fiscal year is presented to the entire Board no later than April 1 of each year and that updates of the budget are presented to the Board as necessary throughout the year.

2.c.ii. Assure that all contractual commitments are being appropriately discharged.

2.c.iii. Ensure that relevant and adequate financial statements are presented to the Board in a timely manner.

2.c.iv. The Board shall not delegate any financial or budget making or modification authority to the Finance Committee, however such commit ee is responsible to make informed and reasoned recommendations to the full Bo including major contracts, grants or donations.

2.c.v. Ensure that the School's financial affairs are roperly functi ing pursuant to standard accounting practices, state law and th requirements of th School's charter.

2.c.vi. Ensure that the School's final budget i submitt d to the Department of Education on or before June 8 of each school year or other d e pon regulatory change.

2.c.vii. Ensure that any and all contr ts into which e School enters to assist it with its financial affairs including any audit quir d are period ally reviewed for sufficiency and their performance.

3. Academic Committee:

a) Membership: If the Board f Directors chooses to have an Academic Committee rather than perform the b d scribe functions itself, such committee shall be composed of the or more statu rily define teache s on the Board and the School's designated Supervising Employe

b) Function:

3.b.i. Implementation of the policies adopted by the Board as they relate to the academic program and e d velopment and implementation of the School's academic program subject to those matters under the law and the School's charter, which the Board cannot delegate. However, for such academically related matters, this committee is responsible for making appropriate recommendations for approval of the full Board. The committee shall, however, fully inform the full Board of its activities by no less than written quarterly reports.

4. Board Governance Committee:

a) Membership: The Governance Committee shall perform the below described functions itself, such committee shall be composed of at least two (2) Board members and the School's designated Supervising Employee.

b) Function:

1.1.1.1.I. Create and communicate individual board member roles and

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Responsibilities
1.1.1.1.II. Manage board composition and nomination process, including new member orientation
1.1.1.1.III. Encourage board development
1.1.1.1.IV. Assess board effectiveness
1.1.1.1.V. Prepare board leadership

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Article V.
Staff

Principal

The Board may designate one of its employees t functio s the *Principal* of the school. Any such person must have the qualifications described in N C 386.100 ubsection 2 and *preferred to have significant Montessori experience with ce ation from MACTE accredited institute.* Such a person shall have the authority to act in such capacity as delegate by the Board of Directors provided that such action is consistent and not in co flict with he genera aims and objectives of the Board and applicable law. Such a person is the *Principa* or the cho d shall administer the School in accordance with Board direction and generally accep educational practices *related to curriculum, instruction, student growth, parent partnershi an reating safe and respectful learning environment. The position reports directly to the Board of Directors.* In he abs ce of a *Principal*, the Board shall designate a supervising employee, who sha be charged wi the hiring, firing and supervision of other school personnel and who shall discharge th duties assigned by the Board. The Board hires the *Principal* for the School and sets their compensation. The term an be for any length the Board chooses. The Board, annually, shall evaluate any such staff pers n.

Executive Director

The Board may designate one of its employees to function as the *Executive Director* of the school. Any such person must have the qualifications *at a minimum of a Bachelors or Master's Degree with relevant equivalent experience. The Executive Director is responsible for overseeing the business administration and strategic plan of the organization. Other key duties include fundraising, marketing, working with nonprofits, and community outreach. The position reports directly to the Board of Directors.*Such a person shall have the authority to act in such capacity as delegated by the Board of Directors provided that such action is consistent and not in conflict with the general aims and objectives of the Board and applicable law. Such person is the *Executive Director* for the School and shall administer the School in accordance with Board direction and generally accepted educational *and business* practices. In the absence of an *Executive*

Director, the Board shall designate a supervising employee, who shall be charged with the hiring, firing and supervision of other school personnel and who shall discharge the duties assigned by the Board. The Board hires the *Executive Director* for the School and sets their compensation. The term can be for any length the Board chooses. The Board, annually, shall evaluate any such staff person.

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Article VI
Meetings

Section I: Regular Meetings

The Board, by a majority of its members, shall e tabl h a regular d y and place for meetings that shall occur no less frequently than quarterly.

Section II: Special Meetings of the B ard

Special meetings of the Board, r any pur ose may be called at any time by any of the officers upon notice sufficient to meet the requi me ts of the N vada Open Meeting Law.

Section III: Annual Me ting

The Annual Meeting hall occur in M y of each year. Such a meeting takes place during the scheduled meeting for that month nd is the meeting at which officers are selected. Officer terms run from July 1-June 30.

Section IV: Open Meeting Law

Notice of the Board's meetings and the meetings of the School's committees are subject to the Nevada Open Meeting Law. Therefore, notice of such meetings and the agenda related thereto shall be posted at least three days prior to the meeting. The Board shall maintain a list of all those who wish to be notified of the Board's regularly monthly meeting and the meetings of any of its subcommittees and shall send notice to all those who request notice of relevant meetings one full week prior to the meeting date. Washoe County School District, as the School's sponsor, shall be notified of all Board meetings.

Section V: Agenda for Regularly Scheduled Board Meeting

1. Format of the Agenda: The agenda's format shall conform to effective and efficient meeting practice. Committee reports, if any, shall be provided in written format and unless the relevant

committee or the Board requests a recommendation for decision or substantial discussion, the committee shall be given no more than 10 minutes on the agenda.

2. Creation of the Agenda. There shall be an agenda item at the end of each agenized meeting denoted "next and future agenda items".

3. Additions to the Agenda. In addition to those items described and requested at the previous meeting, any Board member may provide additional agenda items for the following meeting by providing, via e-mail, fax or regular mail, the school's Supervising Employee or Administrator the request, noting its appropriate place on the normal agenda format, and a realistic time requirement for such item. The school's Supervising Employee or Administrator must receive such requests 10 calendar days or more prior to the next Board meeting.

4. Prioritization. If, in the opinion of the Board Secretary, inclus n of all such items necessitates a meeting of longer than two hours in length, s/he, in consult tion w h the other officers, shall request those items that are informational to be provided in written f mat and provided by noon on the day that the agenda is sent out, and reduce th time allocation to uch items to five minutes or less. If such adjustment still does not br ng the estimated time of the Board meeting to less than 2 hours, the officers shall delete items fr m the a enda based on the following criteria:

a. Items requiring a decision of the Board have higher priority than discussion of emerging issues.
b. Any items bumped from the agend hall be give priority at the next Board meeting

5. Action items. Any item upon which there s p ential Board action shall be sufficiently described to enable a person reading the age da to kn w the specific subject of the proposed action and the decision requested.

6. Length of meetings. Boa d ag ndas shall e structured so that the normal business of the Board will be accomplished in a two our period of time. The Chair shall responsibly enforce the agenda and the time fr mes giv

7. The Board C airperson shal pprove the published agenda.

Section VI: Quorum

1. A majority of Board Members shall constitute a quorum for the transaction of business. Except as described in these bylaws (e.g. where more than a majority of all Board members is required), any act or decision done or made by a majority of the Board Members present at a meeting duly held at the time a quorum is present, shall be regarded as an act or decision of the Board, subject to the provision of Nevada law.

2. A Board Member participating by telephone or virtually may contribute to a quorum for any decision or act made or done if such person was present by phone and available to interact during all of the presentation(s), discussion and decision relevant to the decision or act.

3. Proxy voting is not allowed.

Section VII: Closed Session

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Any Board Member may close a meeting during any special or regular Board meeting where issues concern those of personnel or other matters requiring confidentiality, provided such closing is in compliance with Open Meeting Law.

Section VIII. Minutes

Minutes shall be taken at all Board and Committee meetings and shall be approved by the Board Secretary and kept in the school. Such minutes are public records.

Section IX. Public Comment

Time shall be set aside at each Board and Committee meeting for public comment in accordance with Open Meeting Law. After the speaker identifies his or her name, addr and affiliations, public comment shall be limited to no more than three minutes.

Article VII
Parent Asso iation

There shall be a Parent Association to facilitate p ent involvem t with the school. The Parent Association has the right to select from those of s me bers who ve participated in a School provided Montessori orientation program, a member to be member the Board of Directors.

Artic e VIII
Indemni cation

The Board of Directors may authorize he School to pay or cause to be paid by insurance or otherwise, any judgment or fine rende ed or le ed aga st a present or former Board member, officer, employee, or agent of the School n an action br ught against such person to impose a liability or penalty for an act or omission alleged to ave been com itted by such person while a Board member, officer, employee, or agent of the School, pr vided that t e Board shall determine in good faith that such person acted in good faith and without willful m conduct or gross negligence for a purpose which he reasonably believed to be in the best interest of the Sch l. Payments authorized hereunder include amounts paid and expenses incurred in satisfaction of any liability or penalty or in settling any action or threatened action.

Article IX
Revocation of Charter or Dissolution

The property of the Corporation is irrevocably dedicated to charitable purposes. Upon the dissolution, liquidation and winding up of the Corporation, assets shall be distributed to one or more organizations entitled to exemption from federal income tax under § 501(c)(3), or shall be distributed to the federal government or to one or more state or local governments for a public purpose. Any such assets not so disposed of shall be disposed of by a court of competent jurisdiction of the county in which the principal office of the Corporation is then located, exclusively for such purposes or to such organization or organizations as said court shall determine which are organized and operated exclusively for such

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purposes.

Article X
Conflict of Interest

Section 1. Duty to Disclose. Each officer and Director shall comply with the procedures of the School's conflicts of interest policy with respect to any transaction in which an economic benefit is provided by the Corporation to a Director or officer:

(a) in exchange for services rendered,
(b) in connection with the purchase or sale of one or more assets or services, or
(c) in connection with any partnership, joint venture or revenue sh ring arrangement (an "Applicable Transaction"). The Board may provide parameters f m time to time defining transactions that are not subject to this policy to the extent hat th authorized officers of the School comply with the parameters set forth in such policy, in which c se such transaction will not be considered an Applicable Transaction.

Section 2. Approval of Applicable Transactions. Except as therwi provided pursuant to the School's policy, all Applicable Transactions must be approved by the ffi mative vote of a majority of a quorum of the Board in advance in accordance with the following procedu s:

(a) Disinterested Board. Any officer or Dire tor tha ll benefit, directly or indirectly from such Applicable Transaction, shall not participate n a y discussions with respect to the Applicable Transaction, except to the exte t o he discl ure required hereunder and in the conflicts of interest policy and in respo se to inq iries of e disinterested members of the Board, and shall leave the room before th Board vo es to approve or disapprove the Applicable Transaction.
(b) Acquisition of Relevant ata he Board hall determine and obtain sufficient comparable data, including, but not limited to a et or business valuation appraisals, compensation surveys, copies of third-party bi s or off s, and uch other data necessary for the Board to determine, in good faith, that th value of the e onomi benefits provided to the officer or Director are fair in comparison the assets, se ices or other consideration to be provided by the officer or Director to the School.
(c) Records of Proc edings The Board shall document, before the implementation of the Applicable Transactio
i. the name of the officer or Director, the nature of the Applicable Transaction, a summary of the comparable data reviewed, a summary of any other action taken to determine the economic fairness of the Applicable Transaction to the School, and the Board's decision as to whether such Applicable Transaction is approved; and
ii. the names of the persons who were present for discussions and votes
relating to the Applicable Transaction, the content of the discussion, and a record of any votes taken in connection therewith.

Article XI
Amendment of Bylaws

These bylaws may be amended by a two-thirds majority of its then existing members, providing a

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fourteen-day written notice has been given prior to the meeting during which the bylaws are amended and that the issues generating the proposed bylaw change were discussed at the prior regularly scheduled meeting.

Certification of the Secretary

I, the undersigned, certify that I am the presently elected Secretary of the High Desert Montessori School created pursuant to Nevada Statute. The above-amended bylaws, consisting of 11 pages, are the bylaws of the School as amended at a meeting of the Board of Directors held on May 25, ,2022

_____Board Secretary

_____Date

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Teacher Appraisal Instrument: Primary

The *Teacher Appraisal Instrument* (TAI) supports targeted, constructive, summative assessment of developmental teaching practice.

The TAI guides assessment across four domains: **Assessment**, **Preparation**, **Invitation**, and **Protection**. Each domain is broken down into domain Standards, and each Indicator has one or more Indicators to be assessed. The Indicators are teacher moves that support the development of executive functions, social and emotional skills, and spoken and written language fluency. The tool reflects a cycle of activity that begins with assessing student readiness, which informs the preparation of a developmentally appropriate learning environment. Within that environment, the teacher invites the child to engage in constructive activity, and once the child is engaged, protects that engagement in ways that both support the child's attention and concentration and model respectful social interaction.

The TAI's emphasis on teacher behavior gives evaluators a rigorous appraisal based on highly specific, detailed analysis of practice.

Using the Tool

The TAI should be used to record observational, self-report, and reflectiv data, suc s classroom observation notes, *Developmental Environmental Rating Scale (DERS)* reports, teache self-assessmen nd reflection captured in the *Teacher Growth Plan*, and conversations with the teacher.

Several times each year, using these sources, an observer scores ch Indicator from one to n ne (marking scores of six and above to the right of the item, and scores below six o the left) ores are totaled for the Standards and the Domains.

The evaluator and the teacher use Standard Scores to identify specifi areas of strength and growth, and Domain Scores for a more holistic view of the teacher's pra e In the sample, e teacher is working beyond the standard in all but one Standard, and her Domain S re is 21 out of a po ible 144. The evaluator composes a qualitative appraisal, along with recommendations f future a tion and refinement, based on insights provided by both Standard and Domain Scores.

PREPA ON								
NOT PRESENT		RARELY PRESENT	OCCASIO LLY PRESENT		CONSISTENTLY PRESENT	PRESENT AS A STRENGTH		MODEL FOR THE COMMUNITY
1	2	3	4	5	6	7	8	9
WORKING TOWARD THE STANDARD			STANDARDS AND INDICATORS					WORKING BEYOND THE STANDARD
ORDER								
			M Is are arran ccording to learning domain or purpose. • Furniture is arranged to nurture concentration and to provide smooth flow. • Materials n good rep and ready for use. • Shelves and erials are spotlessly clean.			9 7 8 9		The room is orderly, spotlessly clean. There are some difficult sight-lines, which might be addressed with an adjustment of shelf-placement.
DYNAMISM								
There is small, screened-off storage area			• All areas a ccessible to all children at all times. Childre ve easy access to outdoors. e ironment is kept dynamic with regular rotation of appropriate materials and images. • Students work in all areas of the classroom rugs, tables, in self formed groups, and alone.			8 9 7		
LANGUAGE-RICHNESS								
			• A variety of age appropriate print materials is available at all times. • Read aloud and reading for pleasure are daily activities. • Multiple materials for learning names of a wide range of concepts and objects are evident in the environment. • Conversation is substantive and ongoing.			6 7 9 8		While objects, including visual art, placed at child-level are abundant, the library of high-interest books could be improved.
PERSONALIZATION								
			• Each child is following a personalized learning trajectory • A wide variety of materials are in use by all children at all times • The teacher identifies student learning challenges early, and makes necessary adaptations to the environment and/or presentations to meet the unique needs of individual students. • Families are treated as essential partners in the child's development, evidenced by frequent two way communication.			9 7 6 8		

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ASSESSMENT								
NOT PRESENT		RARELY PRESENT		OCCASIONALLY PRESENT		CONSISTENTLY PRESENT	PRESENT AS A STRENGTH	MODEL FOR THE COMMUNITY
1	2	3		4	5	6	7	8 9
WORKING TOWARD THE STANDARD		STANDARDS AND INDICATORS						WORKING BEYOND THE STANDARD
OBSERVATION								
		• U derstand nd demonstrates key skills of clinical observation and uses a variety of too to interpret what is observed. • Sits, undisturb d, to observe individual children and the community in order to guide dev pment. A designa d obser on chair is visible and in regular use						
DOCUMENTATION								
		• Clearly and nsis ntly uses a liable system for documenting observations. • Maintain ear, conc recor of lessons given, dates, and children included. • Uses a yearly plannin document mapping a strategy to present all age- and ability-appropriate p ts of all albums. • Creates a fresh less plan each w k and a way in which to record spontaneous, unplanned le ons						
IN ERVE ION								
		• Interventions are targeted and groun d in obser d an documented needs of individual students						
TOTAL INDICATOR SCORES: Observation _____/27 Documentation _____/36 Inte ntio _____/9 TOTAL DOMAIN SCORE: _____/72								

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PREPARATION								
NOT PRESENT		RARELY PRESENT		OCCASIONALLY PRESENT	CONSISTENTLY PRESENT	PRESENT AS A STRENGTH		MODEL FOR THE COMMUNITY
1	2	3		4	5	6	7	8 9
WORKING TOWARD THE STANDARD		STANDARDS AND INDICATORS						WORKING BEYOND THE STANDARD
ORDER								
		• Materials a arrange according to learning domain or purpose. • Furnitu is arranged to urture concentration and to provide smooth flow. • Mat als are in good re air and ready for use. • She s and materials e spotle ly clean.						
DYNAMISM								
		• All areas are accessible t l children a ll times. • Children have easy a ss to utdoors. • The environment kept dynam with gular rotation of appropriate materials and images. • Students work in all areas of t classroom—rugs, tables, in self-formed groups, and alone.						
LANGUAGE CH ESS								
		• A variety of age-appropriate p int mat s is avail le at all times. • Read-aloud and reading for pleas e are d ly act ties. • Multiple materials for learning names of a wid nge of con and objects are evident in the environment. • Conversation is substantive and ongoing.						
PERSONALIZ ON								
		• Each child is following a personalized learning trajectory • A wide variety of materials are in use by all children at all times • The teacher identifies student learning challenges early, and makes necessa adapta ns to the environment and/or presentations to meet the unique needs of individu students. • Families are treated as essential partners in the child's development denced by frequent two-way communication.						
TOTAL INDICATOR SCORES: Order _____/36 Dynamism _____/36 Language-Rich _____/36 Personalization _____/36 TOTAL DOMAIN SCORE: _____/144								

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INVITATION								
NOT PRESENT		RARELY PRESENT		OCCASIONALLY PRESENT	CONSISTENTLY PRESENT	PRESENT AS A STRENGTH		MODEL FOR THE COMMUNITY
1	2	3		4	5	6	7	8	9
WORKING TOWARD THE STANDARD			STANDARDS AND INDICATORS					WORKING BEYOND THE STANDARD
REPERTOIRE								
			• U derstand which lessons come before and after a presentation, and how hey are integ ted into all areas of the environment. • Understands w each lesson contributes to the child's exploration of a new skill, concept nd material.					
CLARITY & ECONOMY								
			• Pro des clear d ction/instr tions during presentations. • Carefully sel s w rds to use that the child can both understand and build vocabular					
WONDER								
			• Communicates genu e curiosity and ex ment about each presentation. • Shares the child's jo of discover • Strives to be fully present ev y intera tion, with children, peers, families, and visitors. • Projects an attitude of learning from stakes and n a eptance that errors are a part of the learning process.					
P CISION								
			• Is meticulous in the use of gesture and ovement d ng presenta ons. • Models grace and courtesy in all interactions.					
FLEXIBILITY								
			• Presentations are clearly based on assessment of student readi ss and interest. • Presentations are adjusted based on student needs & int ests.					

TOTAL INDICATOR SCORES: Repertoire _____/18 Clarity and Economy _____/18 Wonder _____/36 Precision _____/18 Flexibility _____/18

TOTAL DOMAIN SCORE: _____/108

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PROTECTION

NOT PRESENT		RARELY PRESENT		OCCASIONALLY PRESENT		CONSISTENTLY PRESENT		PRESENT AS A STRENGTH		MODEL FOR THE COMMUNITY
1	2		3		4	5	6	7	8	9

WORKING TOWARD THE STANDARD		STANDARDS AND INDICATORS		WORKING BEYOND THE STANDARD
		RESPECT FOR ENGAGEMENT		
		• D es not in rrupt children who are concentrating. While engagin with individual children, is aware of the general classroom and the children's tivity. • Uses a soft, nversati nal voice at all times. Models r ect for e c ld work and space by asking permission before g work.		
		APP OPRIATE ASSISTANCE		
		• Commun ates faith t child n can solve problems independently. • Waits to offer assista ce until independent problem-solving strategies have failed. • Remains alert to ch ren who are perie cing challenges and ready to support if needed.		
		CONSISTEN Y & P DICTABILITY		
		• Moves intentionally around the classr m. • Maintains a calm, neutral tone with children • Sets and maintains consistent limit		

TOTAL INDICATOR SCORES: Respect for Engagement _____/36 Appropriate Assistanc _____/29 Consist cy & Predictability _____/27

TOTAL DOMAIN SCORE: _____/90

DOMAIN	CONSISTENTLY PRESENT	PERSONAL TOTAL
Assessment	48/72	
Preparation	96/144	
Invitation	72/108	
Protection	60/90	

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QUALITATIVE APPRAISAL	
AREAS OF STRENGTH List all areas with a score of 6 and above and describe specific instances of how this strength is evidenced in the teacher's practice.	
AREAS OF GROWTH List all areas with a score of 4 and below and make specific recommendations for how the teacher may address these areas.	
OVERALL APPRAISAL—GOALS	

Assistant: _____

Observer: _____

Date: _____

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Teacher Appraisal Instrument: Elementary

The *Teacher Appraisal Instrument* (TAI) supports targeted, constructive, summative assessment of developmental teaching practice.

The TAI guides assessment across four domains: **Assessment**, **Preparation**, **Invitation**, and **Cultivation**. Each domain is broken down into domain Standards, and each Standard has several Indicators to be assessed. The Indicators are teacher moves that support the development of executive functions, social and emotional skills, and spoken and written language fluency. The tool reflects a cycle of activity that begins with assessing student readiness, which informs the preparation of a developmentally appropriate learning environment. Within that environment, the teacher invites the child to engage in constructive activity, and once the child is engaged, protects that engagement in ways that both support the child's attention and concentration and model respectful social interaction.

The TAI's emphasis on teacher behavior gives evaluators a rigorous appraisal based on highly specific, detailed analysis of practice.

Using the Tool

TAI should be used to record observational, self-report, and reflective data, ch classroom observation notes, *Developmental Environmental Rating Scale (DERS)* reports, teacher self-asse ment an eflection captured in the *Teacher Growth Plan*, and conversations with the teacher.

Several times each year, using these sources, an observer scores ea Indicator from one t ine (marking scores of six and above to the right of the item, and scores below six t he left). Scores are totaled or the Standards and the Domains.

The evaluator and the teacher use Standard Scores to identify sp fic eas of strength and growth, and Domain Scores for a more holistic view of the teacher's practice. In the samp the teacher is working beyond the standard in all but one Standard, and her Domain S e is 146 out of a ossible 171. The evaluator composes a qualitative appraisal, along with recommendations fo futu ttention and finement, based on insights provided by both Indicator and Domain Scores.

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PREPA N								
NOT PRESENT		RARELY PRESENT		OCCASIO Y PRESENT		CONSISTENTLY PRESENT	PRESENT AS A STRENGTH	MODEL FOR THE COMMUNITY
1	2	3	4	5	6	7	8	9
WORKING TOWARD THE STANDARD		STANDARDS AND INDI ORS						WORKING BEYOND THE STANDARD
		• Materials d according to learning domain, emphasizing distinctions as well as points of ove					9	The room is orderly, spotlessly clean.
		iture is arra o nurture both concentration and collaboration.					7	There are some difficult sight-lines, which might be addressed with an adjustment of shelf-placement.
		• Ma are in goo ir and ready for use.					8	
		• Shelve clean and u ered.					9	
		DYNAMISM						
There is a "teacher de area that takes up valua real-estate For most lessons, students join the teacher at her table/desk area	4	• All areas ar cessible to all children at all times.						
		• Children h easy access to outdoors.					8	
		• Student k in all areas of the classroom on rugs, at tables, in self-formed groups, and alone g a wide variety of materials					9	
		Th acher presents lessons in many areas of the classroom.						
		LANGUAGE-RICHNESS						
		• A classroom library organized by genres, author, and topic.					9	Language and language learning is a compelling strength of this classroom. The library contains carefully curated of award-winning literature; and there is an ongoing buzz of conversation.
		• Selected artifacts, specimens, visual art are part of the environment.					8	
		• Conversation is substantive and ongoing among students as well between adults and students.					9	
		• Read-aloud and reading for pleasure are daily activities.					8	
		• Selected student work is shared and displayed.					9	
		PERSONALIZATION & EQUITY						
		• A wide variety of materials are in use by all children at all times.					7	
		• The teacher identifies learning challenges early, and adapts the environment and presentations to meet unique needs of individuals.					8	
		• The cultures (language, traditions, art, etc.) of all students are clearly represented throughout the environment.					6	
		• Families are treated as essential partners in the child's development, evidenced by frequent two-way communication.					8	
		• Each child is following a personalized learning trajectory.					9	
		• Study is characterized by a high degree of student choice in what to work on, where to work, and how long to work.					7	

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ASSESSMENT								
NOT PRESENT		RARELY PRESENT		OCCASIONALLY PRESENT	CONSISTENTLY PRESENT		PRESENT AS A STRENGTH	MODEL FOR THE COMMUNITY
1	2	3	4	5	6	7	8	9
WORKING TOWARD THE STANDARD		STANDARDS AND INDICATORS						WORKING BEYOND THE STANDARD
OBSERVATION								
		• U derstand nd demonstrates key skills of clinical observation and uses a variety of too to interpret what is observed. • Sits, undisturb d, to observe individual children and the community in order to guide dev pment nd plan lessons. A designa d obser on chair is visible and in regular use.						
DOCUMENTATION								
		• Clearly and nsis ntly uses a liable system for documenting observations. • Maintain ear, conc recor of lessons given, dates, and children included. • Uses a yearly plannin document mapping a strategy to present all age- and ability-appropriate p ts of all albums. • Creates a fresh less plan each w k as well as a system for recording spontaneous, unplanned les						
IN ERVE ION								
		• Interventions are targeted and groun d in obser d an documented needs of individual students. • Interventions are designed and sup vised b th eacher, and take place inside the classroom. • Process and effort are prioritized over completion. • Confers with students regularly both to gauge interest and readines d to support student self-assessment.						
TOTAL INDICATOR SCORES: Observation _____/27 Documentation _____/36 Intervention _____/3 TOTAL DOMAIN SCORE: _____/99								

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PREPARATION								
NOT PRESENT		RARELY PRESENT		OCCASIONALLY PRESENT		CONSISTENTLY PRESENT	PRESENT AS A STRENGTH	MODEL FOR THE COMMUNITY
1	2	3		4	5	6	7	8 9
WORKING TOWARD THE STANDARD		STANDARDS AND INDICATORS						WORKING BEYOND THE STANDARD
ORDER								
		• Materials a arranged ccording to learning domain, emphasizing distinctions as well as points of overlap • Furnit e is arranged to urture both concentration and collaboration. • Ma ials are in good r air and ready for use. • Shelv are clean and nclutter						
DYNAMISM								
		• All areas are accessible a children at times. • Children have easy a ess to o tdoors. • Students work in a areas of th m—on rugs, at tables, in self-formed groups, and alone, using a wide variety of materia • The teacher presents lessons i many areas of the sroom.						
LAN AGE-RIC NESS								
		• A classroom library organized by res, a thor, a d topic. • Selected artifacts, specimens, visual art are p t the environ nt. • Conversation is substantive and ongoing among tudents as ell b ween adults and students. • Read-aloud and reading for pleasure are daily tivities. • Selected student work is shared and displaye						
PERSONALIZATION ND EQUITY								
		• A wide variety of materials are in use by all children at all times. • The teacher identifies learning challenges early, and adapts the environment a p sentations to meet unique needs of individuals. • The cultures (language, traditions, art, etc.) of all students are clearly rep sented throughout the environment. • Families are treated as essential partners in the child's developmen evidenced by frequent two-way communication. • Each child is following a personalized learning trajectory. • Study is characterized by a high degree of student choice in what to work on, where to work, and how long to work.						

TOTAL INDICATOR SCORES: Order _____/36 Dynamism _____/45 Language-Rich _____/45 Personalization and Equity _____/54

TOTAL DOMAIN SCORE: _____/180

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INVITATION								
NOT PRESENT		RARELY PRESENT		OCCASIONALLY PRESENT		CONSISTENTLY PRESENT	PRESENT AS A STRENGTH	MODEL FOR THE COMMUNITY
1	2	3		4	5	6	7	8 9
WORKING TOWARD THE STANDARD		STANDARDS AND INDICATORS						WORKING BEYOND THE STANDARD
REPERTOIRE								
		• Presents le ns with thusiasm, fluency, and obvious command of the content. • Familiar th the entire ope of the program, understanding what comes before and after a pres ation, and how w rk is integrated into all areas of the environment. • Foll w-up work shows nderstanding of how each lesson contributes to exploration of new skills, concep and mater . • The teach illful sto teller, wh integrates narrative into many aspects of lesson presentation and interactions w students.						
INSPIRATION								
		• Embodies genuine curiosity and exci ment about the disciplines and questions that comprise Cosmic Education. • Shares the child's joy of discov y, probes for d per exploration, and communicates expectation of maximum effort. • Strives to be fully present in ever terac n, wit children, peers, families, and visitors. • Projects an attitude of learning from mistakes n an accepta that errors are a part of the learning process. • Students regularly display signs of comfort, pl sure an se within t environment, including laughing, smiling, and expressing satisfaction w th the work						
MODE G								
		• Models inclusion, kindness, and attributes of grace & courtesy • Speaks with intentionality regarding formal language-use, including grammar cabu y, and syntax. • Embodies friendliness with error and humility, turning to the group fo upport when needed.						
FLEXIBILITY								
		• Presentations are based on assessment of student needs, interests, and readiness.						
TOTAL INDICATOR SCORES: Repertoire _____/36 Wonder _____/45 Modeling _____/27 Flexibility _____/9 TOTAL DOMAIN SCORE: _____/117								

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CULTIVATION

NOT PRESENT		RARELY PRESENT		OCCASIONALLY PRESENT		CONSISTENTLY PRESENT		PRESENT AS A STRENGTH		MODEL FOR THE COMMUNITY
1	2		3		4	5	6	7	8	9
WORKING TOWARD THE STANDARD			STANDARDS AND INDICATORS							WORKING BEYOND THE STANDARD

BIG WORK

- C tivates a ulture of curiosity, engagement and industry
  Formulates an supports meaningful follow-up work with systems for tracking student progr s.
- A culture of gh expectations rather than teacher-assigned work guides student work choi .
- W k (high-ch enge, ex nded, student-directed) predominates classroom culture, with al ms of work lued, including follow-up and ongoing work.

APP PRIATE ASSISTANCE

- Encourages independ nt o peer problem-solving
- Waits to offer assist ce until independent problem-solving strategies have failed.
- Remains alert to stu ents in d; respo s to requests for help.
- Models respect for the udent s ork d space by asking permission before touching or writing on work.
- Regularly conferences with students out their ork to etermine next step.

AUTHENTI Y AND W M H

- Engages in genuine conversation with stu ents and her adults.
- Uses a soft, conversational voice at all times.
- Shares genuine enthusiasm, partnering with students to support the best work.

CONSISTENCY AND PREDICTABILITY

- Moves intentionally around the classroom
- Follows a predictable rhythm: observe, present, circulate
- Maintains a calm, neutral tone with all children
- Sets and maintains consistent limits
- Confers with other adults regularly and quietly

TOTAL INDICATOR SCORES: Big Work _____/36 Appropriate Assistance _____/45 Authenticity and Warmth _____/27 Consistency and Predictability _____/45

TOTAL DOMAIN SCORE: _____/153

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DOMAIN	CONSISTENTLY PRESENT	PERSONAL TOTAL
Assessment	66/99	
Preparation	120/180	
Invitation	78/117	
Cultivation	102/153	

QUALITATIVE APPRAISAL	
AREAS OF STRENGTH List all areas with a score of 6 and above and describe specific instances of how this strength is evidenced in the teacher's practice.	
AREAS OF GROWTH List all areas with a score of 4 and below and make specific recommendations for how the teacher may address these areas.	
OVERALL APPRAISAL—GOALS	

Assistant: _____

Observer: _____

Date: _____

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Assistant Appraisal Instrument: Primary

The *Assistant Appraisal Instrument* (AAI) supports targeted, constructive, summative assessment of developmental practice.

The AAI guides assessment across three domains: **Work with Adults**, **Work with Children**, and **Care of the Environment**. Each domain is divided into Standards, and each Standard has several Indicators for assessment.

The instrument focuses on skills Assistants use to support constructive interactions between adults, children, and the environment. In support of the adult, the Assistant offers protection of lessons, flexibility in function, and awareness of lessons given and received. The Assistant supports the child's engagement in constructive activity, and protects that engagement in ways that support attention and concentration as well as modelling respectful social interaction. Care of the environment is a critical role which requires constant attention and management.

The AAI's emphasis on Assistant behavior provides a rigorous appraisal based on highly specific, detailed analysis of practice.

Using the Tool

The AAI uses numerical scores based on notes from classroom observation he D velopmental Environmental Rating Scale, self-assessment, and reflective conversations between the Assistant, d teachers, coaches, or supervisors.

Several times each year, using these sources, an observer scores e h Indicator from one to ne (marking scores of six and above are entered to the right of the item, and score below six t the left). Scores are totaled for the Standards and the Domains.

The evaluator and the Assistant can use Standard scores to identify p cific areas of strength and growth, while Domain Scores allow a more holistic view of the Assistant's practice. the example, the Assistant is working beyond the Standard in all but one area, and her D m Score is 72 ou f a possible 108.

A qualitative appraisal, along with recommendations r future ntion and refinement, is composed by the evaluator based on insights provided by the indicator a d dom n sc

The AAI's emphasis on Assistant behavio ovides a rig r s appraisal based on highly specific, detailed analysis of practice.

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ORK WITH ADULTS				
NOT PRESENT	RARELY PRESENT	OCASIONALLY PRESENT	CONSISTENTLY PRESENT	PRESENT AS A STRENGTH	MODEL FOR THE COMMUNITY
1 2	3	4 5 6	7	8 9
WORKING TOWARD THE STANDARD		STANDARDS AND INDICATORS		WORKING BEYOND THE STANDARD
		COMMUNICATION		
		• Understand e goals of the Montessori program, and consults regularly with teacher around specific expectations of children in the environment.	7	Has worked diligently to understand the Montessori program
		• Works effectively with teacher to share and implement plans based on ongoing observation	7	through observation and ongoing dialog with peers.
		• Together with teacher, develops effective methods of remaining in sync through non-verbal comm ation (eye contact, signals, etc.) throughout work periods.	6	
		children and families with establishing independence during transitions.	9	
		• Di ects family questions about children and classroom activities to the teacher.	7	Keeps the focus of arrival and
		• Maintains professionalism in conversations about children, preserving confidentiality and privacy.	8	departure on healthy separation and reunion with family
		AWARENESS AND PROTECTION		
Sometimes becomes overly absorbed in interactions with a single child	4	• Continually scans room, maintaining awareness of child and adult activity.		Observation is a strength
		• Sits and records observations as directed by the teacher.	7	
	4	• Manages children's needs in order to allow the teacher to provide uninterrupted lessons.		
		FLEXIBILITY		
	4	• Responds to the variety of student needs throughout the day.		.
		• Gracefully adjusts to the needs of the classroom as they arise.	6	
	3	• Gracefully adjusts to unexpected changes or interruptions—fire drills, health challenges, unexpected visitors as they arise.		

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WORK WITH ADULTS

NOT PRESENT		RARELY PRESENT		OCCASIONALLY PRESENT		CONSISTENTLY PRESENT		PRESENT AS A STRENGTH		MODEL FOR THE COMMUNITY
1	2		3		4	5	6	7		8	9
WORKING TOWARD THE STANDARD			STANDARDS AND INDICATORS							WORKING BEYOND THE STANDARD	
COMMUNICATION											
			• U derstand he goals of the Montessori program, and consults regularly with eacher aroun specific expectations of children in the environment. • Works effecti y with teacher to share and implement plans based on ongoing observati . • Together h teach d velops effective methods of remaining in sync non-verb commu ication (eye contact, signals, etc.) throughout work periods. • Assists chil n and families w establishing independence during transitions. • Directs f mily questi b children and classroom activities to the teacher. • Maintains profession m in conversations about children, preserving confidentiality and privac							
AWARE S AND P TECTION											
			• Continually scans room aintai ng aw eness of child and adult activity. • Sits and records observations as dir d by the te r • Manages children's needs in order to low the t cher t rovide uninterrupted lessons.								
FLEXIBILIT											
			• Responds to the variety of student needs throughout the day. • Gracefully adjusts to the needs of the classroom as they arise. • Gracefully adjusts to unexpected changes or interruptions—fire ls, hea challenges, unexpected visitors—as they arise.								

STANDARD SCORES: Communication _____/54 Awareness and Protection _____/27 Flexibility _____/27

DOMAIN SCORE: _____/108

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WORK WITH CHILDREN

NOT PRESENT		RARELY PRESENT	OCCASIONALLY PRESENT	CONSISTENTLY PRESENT	PRESENT AS A STRENGTH		MODEL FOR THE COMMUNITY
1	2	3	4	5	6	7	8 9
WORKING TOWARD THE STANDARD		STANDARDS AND INDICATORS					WORKING BEYOND THE STANDARD
AUTHENTICITY AND RESPECT							
		• Gre all childr n with eye contact, a smile, and genuine warmth. • C mmunicates ex ectations and limits clearly and firmly while avoiding commands. Models respect fo the child's work and space by asking permission before touching work or writing n work. • S res in the ld's joy di overy. • Fully ges in eve nteractio with children, peers, families, and visitors, offering, when possible, u v ed attentio • Moves or ben to mak eye cont t with the child.					
LANGUAGE RICHNESS							
		• Meticulously uses langua pragmatics—plea thank-you, excuse me, etc. • Demonstrates awarene of formal la age nventions when speaking with children. • Takes opportunities to identify/name bjec in the environment. • Reads to individuals and small groups da					
CONSISTENCY A PREDICT LITY							
		• Moves slowly and deliberately in the e ironm t. • Uses a soft voice in conversation at all time • Moderates reactions in unexpected difficult situations. • Sets and maintains consistent limits.					
APPROPRIATE ASSISTANCE							
		• Redirects children to solve problems independently. • Waits to offer assistance until independent problem-solving ategies have failed. • Supports continued perseverance following error. • Remains alert to children who are experiencing challenges and ready to support if needed.					

STANDARD SCORES: Authenticity and Respect ____/54 Language Richness ____/36 Consistency and Predictability ____/36 Appropriate Assistance ____/36

DOMAIN SCORE: _____/162

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CARE OF THE ENVIRONMENT								
NOT PRESENT		RARELY PRESENT		OCCASIONALLY PRESENT	CONSISTENTLY PRESENT		PRESENT AS A STRENGTH	MODEL FOR THE COMMUNITY
1	2	3		4	5	6	7	8 9
WORKING TOWARD THE STANDARD		STANDARDS AND INDICATORS						WORKING BEYOND THE STANDARD
ORDER AND BEAUTY								
		• K ps shelv organized according to room design. Keeps furnitur arranged according to room design. • Keeps surface ree of clutter. • Keeps floors wept an shelves dusted.						
PREPAREDNESS								
		• Makes material ady for chi ren's use each morning (pencils sharpened, paper stock spo ges moiste d, etc.). • Makes fo prep and eal se ce (breakfast, snack, lunch, and Practical Life exercises) ready for c ldren s use—pitchers filled, napkins and placemats clean and ready, food tran erred from package to trays, etc.						
ATT TIVEN S								
		• Attends to restocking of er ls witho t prompt. • Independently manages freshness f co sumable ma rials. • Seamlessly facilitates daily routines an needs of t cla oom.						
STANDARD SCORES: Order and Beauty _____/36 Preparedness _____/18 ttentive s _____/2 DOMAIN SCORE: _____/81								

DOMAIN	CONSISTENTLY PRESENT	PERSONAL TOTAL
Work with adults	72–108	
Work with children	108–162	
Care of the environment	54–81	

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QUALITATIVE APPRAISAL	
AREAS OF STRENGTH List all areas with a score of 6 and above and describe specific instances of how this strength is evidenced in the teacher's practice.	
AREAS OF GROWTH List all areas with a score of 4 and below and make specific recommendations for how the teacher may address these areas.	
OVERALL APPRAISAL—GOALS	

Assistant: _____

Observer: _____

Date: _____

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Assistant Appraisal Instrument: Elementary

The *Assistant Appraisal Instrument* (AAI) supports targeted, constructive, summative assessment of developmental practice.

The AAI guides assessment across three domains: **Work with Adults**, **Work with Children**, and **Care of the Environment**. Each domain is divided into Standards, and each Standard has several Indicators for assessment.

The instrument focuses on skills Assistants use to support constructive interactions between adults, children, and the environment. In support of the adult, the Assistant offers protection of lessons, flexibility in function, and awareness of lessons given and received. The Assistant supports the child's engagement in constructive activity, and protects that engagement in ways that support attention and concentration as well as modelling respectful social interaction. Care of the environment is a critical role which requires constant attention and management.

The AAI's emphasis on Assistant behavior provides a rigorous appraisal based on highly specific, detailed analysis of practice.

Using the Tool

The AAI uses numerical scores based on notes from classroom observation he D velopmental Environmental Rating Scale, self-assessment, and reflective conversations between the Ass stant, and achers, coaches, or supervisors.

Several times each year, using these sources, an observer scores e h Indicator from one to ne (marking scores of six and above are entered to the right of the item, and score below six t the left). Scores are totaled for the Standards and the Domains.

The evaluator and the Assistant can use Standard scores to identify p cific areas of strength and growth, while Domain Scores allow a more holistic view of the Assistant's practice. the example, the Assistant is working beyond the Standard in all but one area, and her D m Score is 77 ou f a possible 117.

A qualitative appraisal, along with recommendations r future ntion and refinement, is composed by the evaluator based on insights provided by the indicator a d dom n sc

The AAI's emphasis on Assistant behavio ovides a rig r s appraisal based on highly specific, detailed analysis of practice.

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WORK WITH ADULTS				
NOT PRESENT / RARELY PRESENT / OCCASIONALLY PRESENT / CONSISTENTLY PRESENT / PRESENT AS A STRENGTH / MODEL FOR THE COMMUNITY				
1 2	3	4 5 6	7	8 9
WORKING TOWARD THE STANDARD		STANDARDS AND INDICATORS		WORKING BEYOND THE STANDARD
COMMUNICATION				
		• Understand e goals of the Montessori program, and consults regularly with teacher around specific expectations of children in the environment.	7	Has worked diligently to understand the Montessori program
		• Works effectively with teacher to share and implement plans based on ongoing observation	7	through observation and ongoing dialog with peers.
		• Understands how best to support students in mediating conflicts with a minimal amount of adul ervention.	6	
		Together with teacher, develops effective methods of remaining in sync through non-verbal co munication (eye contact, signals, etc.) throughout work periods.	6	
		• Assists children and families with establishing independence during transitions.	7	
		• Directs family questions about children and classroom activities to the teacher.	8	Keeps the focus of arrival and
		• Maintains professionalism in conversations about children, preserving confidentiality and privacy.	8	departure on healthy separation and reunion with family
AWARENESS AND PROTECTION				
Sometimes becomes overly absorbed in interactions with a single child	4	• Continually scans room, maintaining awareness of child and adult activity.		Observation is a strength
		• Sits and records observations as directed by the teacher.	7	
	4	• Manages children's needs in order to allow the teacher to provide uninterrupted lessons.		
FLEXIBILITY				
	4	• Responds to the variety of student needs throughout the day.		.
		• Gracefully adjusts to the needs of the classroom as they arise.	6	
	3	• Gracefully adjusts to unexpected changes or interruptions—fire drills, health challenges, unexpected visitors as they arise.		

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WORK WITH ADULTS

NOT PRESENT		RARELY PRESENT		OCCASIONALLY PRESENT		CONSISTENTLY PRESENT		PRESENT AS A STRENGTH		MODEL FOR THE COMMUNITY
1	2		3		4	5	6	7		8 9
WORKING TOWARD THE STANDARD			INDICATORS AND STANDARDS							WORKING BEYOND THE STANDARD
COMMUNICATION										
			• U derstand he goals of the Montessori program, and consults regularly with teacher ound specific expectations of children in the environment. • Works effecti y with teacher to share and implement plans based on ongoing obse ation. • Understan how b t support students in mediating conflicts with a i i mount adult in rvention. • Together with her, develop effective methods of remaining in sync through no erbal ommunic on (eye contact, signals, etc.) throughout work pe ds. • Assists children and milies with establishing independence during transitions. • Directs family questi s about children assroom activities to the teacher. • Maintains professio ism in con ation about children, preserving confidentiality and privacy						
AWARENES AN ROTECTION										
			• Continually scans room, maintaining areness o child a d adult activity. • Sits and records observations as dir ted by teacher. • Manages children's needs in order t allow he tea er to provide uninterrupted lessons.							
FLEXIBILITY										
			• Responds to the variety of student needs throughout the day. • Gracefully adjusts to the needs of the classroom as they arise • Gracefully adjusts to unexpected changes or interruptions re drills, health challenges, unexpected visitors—as they arise.							

STANDARD SCORES: Communication _____/63 Awareness and Protection _____/27 Flexibility _____/27

DOMAIN SCORE: _____/117

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WORK WITH CHILDREN

NOT PRESENT		RARELY PRESENT	OCCASIONALLY PRESENT	CONSISTENTLY PRESENT	PRESENT AS A STRENGTH	MODEL FOR THE COMMUNITY
1	2	3	4	5	6	7	8	9

WORKING TOWARD THE STANDARD		INDICATORS AND STANDARDS		WORKING BEYOND THE STANDARD
		AUTHENTICITY AND RESPECT		
		• Gre all childr n with eye contact, a smile, and genuine warmth. • C mmunicates ex ectations and limits clearly and firmly while avoiding commands. Models respect fo the child's work and space by asking permission before touching work or writing n work. • F lly engages every i ra on, with children, peers, families, and visitors, offering, whe le, undiv ed atten n • Moves or bends t ke eye con ct with the child.		
		L GUAGE RICHNESS		
		• Meticulously uses langua pragmatics—please, thank-you, excuse me, etc. • Demonstrates awarenes f formal language ventions when speaking with children. • Works with emerging r ders as need		
		CO ST CY AND P DICTABILITY		
		• Moves slowly and deliberately in the e ir ment. • Uses a soft voice in conversation at all ti es. • Moderates reactions in unexpected diffi ult situat s. • Sets and maintains consistent limits.		
		APPROPRIATE SSISTANCE		
		• Redirects children to solve problems independently. • Redirects children to solve problems with a peer. • Waits to offer assistance until independent problem-solving strate s have failed. • Supports continued perseverance following error. • Remains alert to children who are experiencing challenges a d ready to support if needed.		

STANDARD SCORES: Authenticity and Respect ____/45 Language Richness ____/27 Consistency and Predictability ____/36 Appropriate Assistance ____/45

DOMAIN SCORE: _____/153

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CARE OF THE ENVIRONMENT

NOT PRESENT		RARELY PRESENT		OCCASIONALLY PRESENT		CONSISTENTLY PRESENT		PRESENT AS A STRENGTH		MODEL FOR THE COMMUNITY
1	2		3		4	5	6	7		8	9

WORKING TOWARD THE STANDARD		INDICATORS AND STANDARDS		WORKING BEYOND THE STANDARD
ORDER AND BEAUTY				
		• S ports st dents in keeping classroom clean and free of clutter. Supports stud nts in organizing their own belongings and work using the classroom sys ms. • Supports stu ent and teacher in maintaining beautiful, well-curated environm s.		
PREPAREDNESS				
		• Supports stu nts preparing he materials for use each morning (pencils sharpene paper sto ed, cle ng supplies prepared, etc.). • Supports students w h fo prep and meal service (breakfast, snack, lunch, and practical life acti es). • Supports the teach n preparation les ns as needed.		
ATTENTIVE SS				
		• Attends to restocking of materials with ut prompt throughout day when attention is not needed elsewhere. • Independently manages freshness of onsumabl materials • Seamlessly facilitates daily routines d nee of e classroom • Ensures that room remains beautiful by creetly c ning areas f the classroom as needed.		

STANDARD SCORES: Order and Beauty _____/27 Preparedness _____/27 Attentiveness _____/36

DOMAIN SCORE: _____/90

DOMAIN	CONSISTENTLY PRESENT	PERSONAL TOTAL
Work with adults	78–117	
Work with children	102–153	
Care of the environment	60–90	

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QUALITATIVE APPRAISAL	
AREAS OF STRENGTH List all areas with a score of 6 and above and describe specific instances of how this strength is evidenced in the teacher's practice.	
AREAS OF GROWTH List all areas with a score of 4 and below and make specific recommendations for how the teacher may address these areas.	
OVERALL APPRAISAL—GOALS	

Assistant: _____

Observer: _____

Date: _____

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Executive Appraisal Instrument

The Executive Appraisal Instrument (EAI) supports formative and summative assessment of leadership practice in public Montessori schools. Blending research on authentic leadership, systems theory, and change management[1] together with extensive consultation with executive directors, principals, and heads of public Montessori schools, the tool anchors a comprehensive, skills-focused annual review protocol. In addition to the EAI, the system includes the following tools: Job Description, Essential Elements Rubric, Reflective Practice Inventory, Goal Setting, School Climate Survey, and an Annxual Review Portfolio Checklist.

The EAI guides assessment across three Domains: **Leading Authentically**, **Leading Others**, and **Leading the Future**. Each Domain is broken into Standards, which are assessed according to sets of discrete Indicators. Together, Domains, Standards and Indicators comprise a picture of leader behavior that supports complex, relational, and mission-driven communities of educational practice, such as public Montessori schools. The EAI Domains are adapted from the Women in Leadership Model developed by Linkage, Inc.

LEADING OTHERS				
NOT PRESENT 1 2	RARELY PRESENT 3	OCCASIONALLY PRESENT 4 5	CONSISTENTLY PRESENT 6	PRES STRENGTH 7 8 9 MODEL FOR THE COMMUNITY
WORKING TOWARD THE STANDARD		STANDARDS AND INDICATORS		WORKING BEYOND THE STANDARD
FACILITATION AND TEAMWORK				
		• Understands the feelings and perspectives of others, and assumes est intentions of all.	9	Th demonstrable strength;
		• Is an excellent listener, giving full attention to those who are sp g.	9	listen he hallmark
		• Actively seeks to enfranchise others, cultivating talent, respe g dissent, and celebrating success.	8	
		• Makes structured teamwork a priority of the school c	9	
STEWARDSHIP				
Still gaining expertise in the specifics of the Montessori program, and how to advocate to external constituents Sometimes, work with families is undermined by a desire to please	4	• Actively aims to elevate and amplify the work of the entire org t y preparing an environment that supports complex practice, protects against un nted intrusion from outside influences, and drives reflective practice through intentional teamwork.	8 9	
	3	• Explicitly puts the larger goals of th i e ahead of special interes sonal gain, or short-term fixes.		
CLARIT D CONSISTENCY				
		• Able to convey high-level messages to ex al audie in a compe nd persuasive manner.	7	
		• Verbal and wri ions are clear, cr accurate.	7	
		• Behavior is dictable; c unity members ort feeling relaxed around leader.	9	
		• Decisio e made throug transparent and sistent process.	8	
		• Alw prepared for event pens and closes m gs on time.	9	
GOTIATION AND CONFLIC RESOLUTION				
		• Me s about p ng op ect communication across the school comm —tak are to avoid triangles, splitting or other dysfunctional patterns of conflict management/avoidance.	7	
		Decision-ma ocesses are transparent, particularly in consultation with members of faculty, fami munity, or board.		
		• Skillfully mediates conflict and maximizes outcomes of a deliberative process.	6	

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Using the Tool

The EAI should be used t ce a ar, as a joint project of the executive and the evaluator. Both score each Indicator from one to nine (markin cores of six and above to the right of the item, and scores below six to the left). Scores are totaled for the Standards and the Domains. The evaluator and the executive use Standard scores to identify specific areas of strength and growth, and Domain scores for a more holistic view of the leader's practice. In the sample (left), the executive is working close to or slightly below the standard is most of the indicators. While communication and compassion are clear strengths, this leader strains in the face of parental demands, which, at times, make her behavior unpredictable and opaque. The specificity enabled by this tool is meant to support coaching and planning for future improvement.

1 Gardner, William L., Claudia C. Cogliser, Kelly M. Davis, and Matthew P. Dickens. "Authentic Leadership: A Review of the Literature and Research Agenda." *The Leadership Quarterly* 22, no. 6 (2011): 1120 45; Neider, Linda L., and Chester A. Schriesheim. "The Authentic Leadership Inventory (ALI): Development and Empirical Tests." *The Leadership Quarterly* 22, no. 6 (December 2011): 1146 64; Senge, Peter M. *The Fifth Discipline: The Art and Practice of the Learning Organization*. Doubleday/Currency, 1990; Stroh, David Peter. *Systems Thinking For Social Change: A Practical Guide to Solving Complex Problems, Avoiding Unintended Consequences, and Achieving Lasting Results*. White River Junction, Vermont: Chelsea Green Publishing, 2015.

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LEADING AUTHENTICALLY								
NOT PRESENT		RARELY PRESENT		OCCASIONALLY PRESENT		CONSISTENTLY PRESENT	PRESENT AS A STRENGTH	MODEL FOR THE COMMUNITY
1	2	3		4	5	6	7	8 9
WORKING TOWARD THE STANDARD		STANDARD/INDICATORS						WORKING BEYOND THE STANDARD
SELF-AWARENESS AND SELF-MANAGEMENT								
		• Displays a alistic app eciation of his/her strengths and weaknesses, and delegates responsibilities bas in part, on t t awareness. • Man es her/his time eff ctively. • Rem ins calm in the fa of stre s • Under nds his/her motional gg s and takes steps to mitigate their impact on the organization.						
ENGAG ENT IN THE SSION AND MODELING FOR THE COMMUNITY								
		• Has a thorough grasp e sc ol's missio as made evident in written and verbal communication. • Is a consistent and reliable pre nce in all facets of school operation—from classrooms and common spaces to boardroom • Embodies core values of the hool with all mmu ty members—children, trained and untrained staff, families, and o her stak lders. • Intentionally practices grace and urtesy.						
CURIOSITY AND FRI LINESS WITH RO								
		• Whether or not Montessori trained, deliberat y demon ates curi ty about what goes in classrooms, and seeks to build a deeper kno edge b e Montessor heory and practice. • Seeks feedback from all members of the communi and ask g questions, nd listening authentically to multiple points-of-view. • Willingly takes responsibility for errors and encourages others to take risks in r to improve practice. • Resilient and able to recover from setbacks.						
COURAGE, INTEGRITY, AND HUMILITY								
		• Clearly puts the needs of the organization as a whole above individual preference or self-preservation. • takes consistent stands for the integrity of the school's mission and sustainability.						

TOTAL STANDARD SCORES: Self-Awareness and Management ___/36 Engagement ___/36 Curiosity and Friendliness with Error ___/36 Courage, Integrity, and Humility ___/18

TOTAL DOMAIN SCORE: _____/126

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LEADING OTHERS								
NOT PRESENT		RARELY PRESENT		OCCASIONALLY PRESENT	CONSISTENTLY PRESENT	PRESENT AS A STRENGTH		MODEL FOR THE COMMUNITY
1	2	3	4	5	6	7	8	9
WORKING TOWARD THE STANDARD		STANDARD/INDICATORS						WORKING BEYOND THE STANDARD
FACILITATION AND TEAMWORK								
		• Understan the feel s and perspectives of others, and assumes the best intentions of all. • Is an ex llent listener, ing full attention to those who are speaking. • Acti y seeks to enfran se others, cultivating talent, respecting dissent, and celebrating success. • Mak structured team ork a p ority of the school culture.						
STEWARDSHIP								
		• Actively aims to elevate amplify th work of the entire organization by preparing an environment that suppor comp ex practic protects against unwarranted intrusion from outside influences, and driv reflectiv ractice hrough intentional teamwork. • Explicitly puts the larger goals f the enterprise ahead of special interests, personal gain, or short-term fixes.						
CLARITY D CON TENCY								
		• Able to convey high-level message ex rnal au ences in a compelling and persuasive manner. • Verbal and written interactions are clear, cri a accurate. • Behavior is predictable; community members r ort feelin elax d around leader. • Decisions are made through a transparent an consiste process. • Always prepared for events; opens and clos meeti s on me.						
NEGOTIATION AND CO LICT RESOLUTI N								
		• Meticulous about promoting open, honest and direct communication across th chool community—taking care to avoid triangles, splitting or other dysfunctional patte of nflict management/avoidance. • Decision-making processes are transparent, particularly in consultatio with members of the faculty, family community, or board. • Skillfully mediates conflict and maximizes outcomes of a deliberative process.						

TOTAL STANDARD SCORES: Empathy _____/36 Stewardship _____/18 Clarity and Consistency _____/45 Negotiation and Conflict Resolution _____/27

TOTAL DOMAIN SCORE: _____/126

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LEADING THE FUTURE								
NOT PRESENT		RARELY PRESENT		OCCASIONALLY PRESENT	CONSISTENTLY PRESENT		PRESENT AS A STRENGTH	MODEL FOR THE COMMUNITY
1	2	3	4	5	6	7	8	9
WORKING TOWARD THE STANDARD		STANDARD/INDICATOR						WORKING BEYOND THE STANDARD
VISION AND MISSION								
		• Abl to explai the vision and mission of the school in easy-to-understand lan-age for a vari y of audiences Operational dec ons are consistent with the vision and mission of the school.						
SYSTEMS THINKING & STRATEGIC PLANNING								
		• monstr s a dee nd fl ible understanding of the complexity and interde-pend ce of the s ool organiz tion. • Creates and/o man es an ongo g process of continuous improvement, priori-tizing time f delibera n. • Planning is based on on oing ycles of implementation, feedback, and reflection.						
CHANGE MANAG MENT								
		• All members of the s ool commu y have pportunities to participate in stra-tegic planning and reflection p rtunities • Unafraid to make and enforce decis ns t at may be un opular individuals or selected stakeholders. • Confident yet respectful in responding o operati al or str gic questions. • Interacts confidently and constructiv with b ar members an other oversight officials.						
TOTAL STANDARD SCORES: Vision and Mission _____/18 Systems Thinking and Strategic Planning _____/27 C nge Management _____/36 TOTAL DOMAIN SCORE: _____/81								

DOMAIN	CONSISTENTLY PRESENT	PERSONAL TOTAL
Leading Authentically	84/126	
Leading Others	84/126	
Leading the Future	54/81	

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QUALITATIVE APPRAISAL	
AREAS OF STRENGTH List all areas with a score of 6 and above and describe specific instances of how this strength is evidenced in the leader's practice.	
AREAS OF GROWTH List all areas with a score of 4 and below and make specific recommendations for how the leader may address these areas.	
OVERALL APPRAISAL	

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HDMS ADMINISTRATIVE STRUCTURE 2025-2026

Management / Operations / Facilities

Board of Directors

-Support the Vision & Mission of HDMS
-Hire & Evaluate Principal/Director
-Fiscal Oversight & Fundraising
-Charter Compliance Oversight

Students / Parents / Classroom Staff / Academics / Curriculum

Business Coordinator

-**Office Manager**
-**Reports to Board about Business Operations**
-**Admin Support Evaluations**
-Human Resources
-Billing & Accounts Receivable
-Licensing & Compliance

Principal / Executive Director

-Montessori Trained Administrator
-Teacher Evaluations / Support
-Staff Support
-Parent Partnerships / Education
-Student Discipline (Level 2)
-Parent Concerns (Level 2)
-School Performance Plan
-Professional Development
-Board Liaison
-**Evaluates Business Coordinator**
-**Oversees Invoices & Payables**

Finance Coordinator

-Finances
-Grant
-State Reporting
-Budgets

Enrollment Coordinator

-Infinite Campus Management
-Maintenance of Student Records
-Student Enrollment
-State Reporting

Assistant Principal

-Montessori Trained
-Teacher Support
-Student Support
-EL, 504, SPED
-MTSS/ Child Study
-Montessori Coach
-Discipline (Level 1)
-Parent Concerns (Level 1)
-Testing Coordinator
-**Teacher Evaluations**
-**School Performance Plan**

School Counselor

-Licensed Mental Health Specialist
-Social Emotional Learning
-Student Support
-Parent Partnerships

Facilities Coordinator

-**Facilities Management**
-**Maintenance**
-**Landscaping**
-**Janitorial**

Communications Coordinator

-Weekly Newsletter / Newsletter
-Handbooks & School Publications
-Website & Social Media
-Marketing Materials

Teachers & Assistants

School Lunch Facilitator

-_Serves School Lunch
-Distribute School Lunch
-Kitchen Oversite

Parent Involvement Coordinator

-Parent Support & Outreach
-Home/School Partnerships
-Children in Transition

Operations Coordinator

-Ordering & Receiving
-Oversees Enrichment Program
-Primary Scheduling
-Oversees School Lunch

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CHARTER CONTRACT AGREEMENT

This Charter Contract Agreement ("Agreement") constitutes a Charter Contract executed on July 1, 2020 by and between the Washoe County School District (the "School District"), and HIGH DESERT MONTESSORI SCHOOL (the "Applicant(s)") (collectively, the "parties") to establish and operate the HIGH DESERT MONTESSORI SCHOOL (the "Charter School"), an independent and autonomous public school authorized to operate in the State of Nevada.

RECITALS

WHEREAS, by decision on March 31, 2020, the Board of Trustees of the School District ("Board") granted the Renewal Application under NRS 388A.270, 388A.276, 388A.360 and 388A.285 contingent upon the negotiation and execution of an agreement acceptable to the Applicant (and the School District; and

WHEREAS, pursuant to NRS 388A.270, 388A.276, 388A.360 and NAC 386.050, the written charter includes both the charter school Renewal Application approved by the School District and a written agreement signed by the School District and the Applicant. The written charter will constitute the Agreement between the parties regarding the methods and procedures for the School District to monitor the progress of the Applicant;

NOW, THEREFORE, in consideration of the foregoing Recitals and the mutual understandings, releases, covenants and payments herein described, the parties agree as follows:

AGREEMENT

1. Compliance with Nevada Law. The statutes and regulations which establish the Charter School, as well as the Renewal Application, are hereby incorporated by reference as a part of this Agreement. The Charter School agrees to comply with current statutes and regulations regarding the creation and operation of the Charter School in Nevada, including, but not limited to, NRS 388A.240, 388A.243, 388A.246 and NRS 388A.366.

2. Term. It is the intent of the Board of Trustees of the School District that the Charter and this Agreement are to be effective for a period of SIX fiscal years, to begin on July 1, 2020 and to terminate on June 30, 2026.

3. General. The Charter School shall not operate for profit and may be incorporated as a nonprofit corporation pursuant to the provision of chapter 82 of NRS. The Charter School certifies

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that all contracts obligating the Charter School have been and will be undertaken by the Charter School in accordance with statue and regulation. The Charter School and its Governing Body shall operate at all times in accordance with all federal and state laws, local ordinances, regulations and School District policies applicable to charter schools. The Charter School shall be deemed a public school subject to all applicable provisions of local, state and federal law and regulation, specifically including but not limited to health and safety, civil rights, student assessment and assessment administration, data collection, reporting, grading, and remediation requirements, except to the extent such provisions are inapplicable to charter schools.

4. Charter School Independence. Pursuant to NRS 388A.369, the Board shall not assign any pupil who is enrolled in a public school in the district or any employee who is employed in a public school to HIGH DESERT MONTESSORI SCHOOL or interfere with the operation and management of HIGH DESERT MONTESSORI SCHOOL as authorized by written charter, NRS 388A.010 to 388A.351 inclusive, and any other statute or regulation applicable to HIGH DESERT MONTESSORI SCHOOL or its officers or employees.

5. Charter School Governing Body. The Charter School shall be governed by the Charter School Governing Body and deemed a public body, in a manner that is consistent with the terms of this Agreement so long as such provisions are in accordance with applicable state, federal, and local law and regulation. The Governing Body shall have final authority and responsibility for the academic, financial, and organizational performance of the Charter School, and the fulfillment of this Agreement. The Governing Body shall be the final authority in matters affecting the Charter School, including but not limited to staffing, job titles, employee salary and benefits, financial accountability and curriculum. The Charter Board shall act in accordance with and is subject to the Nevada Open Meeting Law, Public Records Law, and Nevada Local Government Purchasing laws. The Governing Body shall have authority for and be responsible for policy and operational decisions of the Charter School. The Governing Body shall govern the Charter School pursuant to the following terms and conditions:

a. Articles and/or Bylaws. The articles of incorporation, if applicable, and bylaws of the Governing Body shall provide for governance of the operation of the Charter School as a public charter school and shall at all times be consistent with all applicable law, regulation and this Agreement. The articles of incorporation, if applicable, and bylaws are set forth in Exhibit #1 (initially or as amended, the "Articles and Bylaws") and incorporated herein by reference. Any modification of the Articles and Bylaws constitutes a material amendment of the Agreement and shall not become effective and the Charter School shall not take action or implement the change requested in the amendment until the amendment is approved, in writing, by the School District

b. Composition. The composition of the Charter Governing Body shall at all times be determined by and consistent with the Articles and Bylaws and all applicable law and regulation. The complete roster of the Charter Governing Body and each member's affidavit, resume, and

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Request for Information shall be maintained by the School District established document library.

The Charter Governing Body shall notify the School District of any changes to the Governing Body Roster and submit an amended Governing Body Roster to the documents library within ten (10) business days of their taking effect.

c. Affiliation. Notwithstanding any provision to the contrary in the Agreement or the Articles and Bylaws, in no event shall the Charter Board, at any time, include more than two directors, officers, employees, agents or other affiliates of any single non-profit organization or business entity, with the exception of the Charter School itself, regardless of whether said non-profit organization or business entity is affiliated or otherwise partnered with the Charter School. (NAC 386.345)

d. Conflicts of Interest. The Charter Governing Body shall adopt a Conflicts of Interest Policy (the "Conflicts of Interest Policy"), including provisions related to nepotism and consistent with this section and applicable law. The Charter Governing Body shall, at all times, comply with the provisions of the Conflicts of Interest Policy. The adopted and approved Conflicts of Interest Policy shall be maintained in the School District's established document library. Any modification of the Conflicts of Interest Policy must be submitted to the School District within five (5) days of approval by the Charter Board.

e. Non-Comingling. Assets, funds, liabilities and financial records of the Charter School shall be kept separate from assets, funds, liabilities, and financial records of any other person, entity, or organization unless approved in writing by the School District.

6. Charter School Facilities. The building(s) in which the Charter School is to be located shall be known as the Charter School Facilities (the "Facilities"). The School District or its designee may, at the School District's discretion, conduct health and safety inspections of the Facilities. The Facilities shall meet all applicable health, safety and fire code requirements and shall conform with applicable provisions of the Americans with Disabilities Act and any other federal or state requirements applicable to public charter schools. The Charter School's relocation to different Facilities shall constitute a material amendment of this Agreement and shall not become effective and the Charter School shall not take action or implement the change requested in the amendment until the amendment is approved, in writing, by the School District. In the event that legally viable Facilities and/or necessary certificates and permits are not in place, the Charter School may not provide instruction at the Facilities or otherwise admit pupils into the Facilities. In such event, the School District reserves the right to enforce any of the consequences for failure to act in accordance with the material terms and conditions of this Agreement. The Charter School shall provide educational or operational services, including delivery of instruction, at the following location(s):

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7. Asbestos Management. The Charter School agrees to pay all costs related to compliance with federal requirements for asbestos management in the Charter School.

8. Facility Lease or Purchase. The Charter School may not enter into any facility lease, lease amendment, purchase agreement, loan agreement, or bond purchase/loan agreement without the prior written approval of the School District. Before signing any facility lease, lease amendment, purchase agreement, loan agreement, or bond purchase/loan agreement, the Charter School shall provide a copy of the agreement to the School District for its review and approval. The prior approval requirement also applies when any of the aforementioned documents will be executed by a foundation or non-profit organization that is established to benefit the Charter School. The Charter School is responsible for obtaining its own legal advice regarding any lease agreement, purchase/loan agreement, and other property agreements.

9. School Performance Standards and Review. The Charter School agrees to report to the School District on a regular basis the academic progress of the Charter School in meeting standards of achievement set forth in the Renewal Application, as required by NRS 388A.348 and NRS 388A.351. In addition to any goals and description of how achievement of those goals will be measured that were approved in the Charter School Renewal Application, all provisions of NRS 385A.010 through NRS 385A.610 (Statewide System of Accountability) apply to the Charter School. Nothing in the Renewal Application approved by the School District, this Agreement, or the Written Charter is to be construed as replacing, overriding, or taking precedence over NRS 385A.010 through NRS 385A.610.

The Charter School Performance Framework is composed of indicators, measures, metrics, targets, and ratings to measure the academic and financial, if applicable, performance of the Charter School. Pursuant to NRS 388A.231, 388A.270, 388A.276, and NRS 388A.360, the Performance Framework is incorporated into this Agreement as set forth in the Charter School Performance Framework, Exhibit #2.

The Charter School Performance Framework shall supersede and replace any and all assessment measures, educational goals and objectives, financial operations metrics, and organizational performance metrics set forth in the Charter Application, Charter Renewal Application and not explicitly incorporated into the Charter School Performance Framework. The specific terms, form and requirements of the Charter School Performance Framework including any required

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indicators, measures, metrics, and targets, are determined by the School District and will be binding on the Charter School.

According to the Charter School Performance Framework, the Charter School shall annually maintain a satisfactory designation in the areas of academics, financial and organizational performance:

The charter school shall annually maintain a satisfactory Operation Performance Index (OPI) designation in the areas of academics, finance and organizational performance as indicated below.

Academic: Academic achievement will be measured by the Nevada School Performance Framework. If the Charter School receives less than a three-stars on the Nevada Performance Framework for three consecutive years, it may be subject to non-renewal of the Agreement.
Financial: Schools must maintain an OPI designation of "Satisfactory", indicating financially compliant and sustainable.
Organization: Schools must maintain an OPI designation of "Satisfactory" in the areas of annual performance audits, re-enrollment, average daily attendance and compliance with the terms and conditions of the Agreement.
Meet or exceed standards on the academic indicators;
Demonstrate financial sustainability through meeting standards on the financial and organizational indicators;
Operate in compliance with the terms and conditions of this Agreement; and
If applicable, demonstrate sound performance on mission specific indicators. And comply with all local, State and federal laws and regulations.

The School District shall monitor and periodically report on the Charter School's progress in relation to the indicators, measures, metrics and targets set out in the Charter School Performance Framework. Such reporting shall take place at least annually. The Charter School's performance in relation to the indicators, measures, metrics and targets set forth in the Charter School Performance Framework shall provide the basis upon which the School District will decide whether to renew the Agreement at the end of the term.

The parties intend that, where this Agreement references or is contingent upon state or federal accountability laws, that they be bound by any applicable modification or amendments to such laws upon the effective date of said modifications or amendments. The specific terms, form and requirements of the Charter School Performance Framework, may be modified or amended to the extent required to align with changes to applicable state or federal accountability requirements, as set forth in law. In the event that any such modifications or amendments are required, the School District will use best efforts to apply expectations for school performance in a manner consistent with those set forth in the Charter School Performance Framework.

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The School District may, upon request for a material amendment from the Charter Governing Body, include additional rigorous, valid and reliable performance indicators that are specific to the Mission of the Charter School and complementary to the existing measures.

10. Non-Discrimination. The Charter School shall not discriminate against any student, employee or other person on the basis of race, color, creed, ethnicity, national origin, sex, gender, marital status, religion, ancestry, disability, need for special education services, income level, athletic ability, proficiency in the English language or any other grounds that would be unlawful if done by any other public school. It shall take all steps necessary to ensure that discrimination does not occur, as required by federal civil rights law.

11. Grades Served. The Charter School shall serve grades K-8, unless the written charter is amended by Charter School Governing Body action and approved by the School District sponsor.

12. Student Recruitment, Enrollment and Attendance. The Charter School shall make student recruitment, admissions, enrollment and retention decisions in a nondiscriminatory manner and without regard to race, color, creed, national origin, sex, gender, marital status, religion, ancestry, disability or need for special education services. In no event may the Charter School limit admission based on race, ethnicity, national origin, gender, disability, income level, athletic ability, or proficiency in the English language, except as authorized by NRS 388A.453, 388A.456, and 388A.471. The Charter School shall adopt and adhere to a Truancy and Absence Policy pursuant to NAC 386.180. If there are more applications to enroll in the Charter School than there are spaces available, the Charter School shall select students to attend using a random selection process that shall be publicly noticed and open to the public. Pursuant to NRS 388A.453, 388A.456, and NRS 388A.471, the Charter School may give enrollment preference based upon criteria established in law and regulation. Should state laws or regulations be amended to alter the nature or application of enrollment preferences, the Charter School shall comply therewith upon the effective date of the changes.

13. Student Health Welfare and Safety. The Charter School shall comply with all applicable federal and state laws and regulations concerning student health, welfare, and safety, including but not limited to state laws regarding the reporting of child abuse, accident prevention and disaster response, and any applicable state and local regulations governing the operation of school facilities.

14. Student Conduct and Discipline. The Charter School shall adopt and adhere to a student discipline policy (the "Discipline Policy") pursuant to NRS 388A.495. The Charter School Discipline Policy must comply with NRS Chapter 392 or other applicable statute or regulation pertaining to student discipline. The Charter School must utilize its own resources for student disciplinary hearings or any other student misconduct proceedings. The Charter School may not utilize the School District's Department of Behavior Programs unless the School District agrees

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through separate agreement. Nothing in this provision precludes the Charter School from withdrawing a pupil from the Charter School consistent with applicable law and regulation.

15. Employment Matters. The Charter School agrees to comply with the provisions of NRS 388A.530, 388A.533, 388A.535, 388A.538, 388A.541, and NRS 388A.544 regarding employment status. The Charter School will establish and implement its own dispute resolution process. Neither the Charter School, nor its employees, agents, nor contractors are employees or agents of the School District; nor are either the School District or its employees, agents, or contractors employees or agents of the Charter School. None of the provisions of this Agreement will be construed to create a relationship of agency, representation, joint venture, ownership, or control of employment between the parties other than that of independent parties contracting solely for the purpose of effectuating this Agreement.

16. Employment Benefits. Pursuant to NRS 388A.530, 388A.533, 388A.535, 388A.538, 388A.541, and NRS 388A.544, employees of the Charter School are public employees. Employees of the Charter School are eligible for all benefits for which the employee would be eligible for employment in a public school, including, without limitation, participation in the Public Employees' Retirement System ("PERS"). The Charter School agrees to provide documentation to the School District on a quarterly basis evidencing that it has made the required contributions into the PERS system for each eligible employee.

17. Financial Services. The Charter School shall control and be responsible for financial management and performance of the Charter School including budgeting and expenditures. The Charter School shall operate on a fiscal year that begins July 1 and ends June 30. At all times, the Charter School shall maintain appropriate governance and managerial procedures and financial controls, including without limitation: (1) commonly accepted accounting practices and the capacity to implement them; (2) a bank account maintained within this State; (3) adequate payroll procedures; (4) an organizational chart; (5) procedures for the creation and review of monthly and quarterly financial reports, including identification of the individual who will be responsible for preparing such financial reports in the following fiscal year; (6) internal control procedures for cash receipts, cash disbursements and purchases; and (7) maintenance of asset registers and financial procedures for grants in accordance with applicable federal and state law

The Charter School shall undergo an independent financial audit conducted in accordance with generally accepted accounting principles (GAAP) performed by a certified public accountant each fiscal year. The results of the audit will be provided to the School District in written form in accordance with the date established by law and regulation. The Charter School shall pay for the audit.

The Charter School shall prepare quarterly financial reports for the School District in compliance with this Agreement. Such reports shall be submitted to the School District no later than fifteen

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(15) days following the end of each quarter.

The Charter School agrees to maintain financial records in accordance with the governmental accounting method required by the Nevada Department of Education (the "Department") and/or School District and to make such records available upon request. The Charter School shall use and follow the chart of accounts and any grant codes as defined by the Department in the Nevada Common Elements for Accounting and Reporting K-12 Educational Finances. The Charter School shall assure that all financial records for the school are maintained, posted and reconciled at least monthly, and are open for public inspection during reasonable business hours

Pursuant to NAC 387.770, the Charter School shall maintain a complete and current inventory of all school property and shall perform a physical inventory annually. Any asset acquired by the Charter School is the property of the Charter School for the duration of the Agreement and any subsequent renewals. The Charter School shall take reasonable precautions to safeguard assets acquired with public funds. The Charter School shall manage all assets consistent with the requirements of applicable law and regulation. If the Charter School's records fail to establish clearly whether an asset was acquired with the use of public funds, the assets shall be deemed to be public assets.

The Charter School shall comply with other requirements as may be imposed through state law or regulation, from time to time, on charter school finances, budgeting, accounting, and expenditures, provided that the School District shall provide technical assistance regarding material changes to state law and regulation, and the parties will collaborate to assure that they each remain reasonably current on the impact of any modifications on charter schools. The parties agree that the Charter School retains all responsibility for compliance with state law and regulation.

18. Costs of Operations. The Charter School shall be responsible for all costs associated with its school operations, including the cost of contracting for goods and services.

a. The Charter School shall clearly indicate to vendors and other entities and individuals outside the School District with which or with whom the Charter School enters into an agreement or contract for goods or services that the obligations of the Charter School under such agreement or contract are solely the responsibility of the Charter School and are not the responsibility of the School District. Prior to signing a contract with an Educational Management Organization ("EMO"), the charter school shall submit a copy of the proposed contract to the School District. The School District has the authority to review and approve/reject all or portions of the EMO contract prior to signing.

b. The Charter School agrees that it will not extend the faith and credit of the School District to any third person or entity. The Charter School acknowledges and agrees that it has no authority to enter into a contract that would bind the School District.

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19. Purchase of School District Services. Through separate agreement, at the School District's discretion, the Charter School may negotiate for the purchase, at cost, of available services.

a. Legal Services. Through separate agreement, at the School District's discretion, the Charter School may purchase, at cost, legal services through the School District's legal counsel, for defense of suits, actions and claims against the Charter School. Such services shall be provided subject to the provisions of Nevada Revised Statutes, specifically, but not limited to Nevada Revised Statutes, Chapter 41.

b. Transportation. The School District and the Charter School acknowledge and agree that in the event transportation services are required, an agreement may be negotiated which requires, among other things, the payment of the costs associated with obtaining such services, and that the Charter School agrees that it will indemnify, defend, and hold harmless the School District for any loss, expense, liability, damage, claim (including reasonable attorneys' fees) resulting from the provision of the transportation services. Otherwise, the Charter School shall be responsible for providing students' transportation.

c. Food Services. The School District and the Charter School acknowledge and agree that in the event food services are required, an agreement may be negotiated which requires, among other things, the payment of the costs associated with obtaining such services, and that the Charter School agrees that it will indemnify, defend, and hold harmless the School District for any loss, expense, liability, damage, claim (including reasonable attorneys' fees) resulting from the provision of food services.

d. Child Find and Initial Special Education Evaluations. The School District and the Charter School acknowledge and agree that in the event the Charter School's child find and evaluation obligations for students with disabilities are triggered, an agreement may be negotiated which requires, among other things, the payment of the costs associated with obtaining such services from the School District, and that the Charter School agrees that it will indemnify, defend, and hold harmless the School District for any loss, expense, liability, damage, claim (including reasonable attorneys' fees) resulting from the provision of child find and initial special education evaluations. If the Charter School determines that it shall engage the services of the School District for child find and/or special education evaluations, the School District and the Charter School shall schedule a meeting to discuss the appropriate costs, and whether the Charter School requires a waiver of said costs due to financial constraints. If the Charter School requests a waiver of costs, the School District shall have the authority to review the Charter School's finances and approve/reject the Charter School's request.

e. Gifted and Talented Evaluations. The School District and the Charter School

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acknowledge and agree that in the event that a Charter School pupil requests an evaluation for admission into a gifted and talented program, an agreement may be negotiated which requires, among other things, the payment of the costs associated with obtaining such services from the School District, and that the Charter School agrees that it will indemnify, defend, and hold harmless the School District for any loss, expense, liability, damage, claim (including reasonable attorneys' fees) resulting from the provision of the evaluations.

f. School Police. The School District and the Charter School acknowledge and agree that in the event the Charter School requests the provision of school police officers pursuant to NRS 388A.378, a separate agreement may be negotiated that complies with the requirements of NRS 388A.381, including, among other things, the payment by the Charter School of the costs associated with obtaining such services from the School District, and that the Charter School agrees that it will indemnify, defend, and hold harmless the School District for any loss, expense, liability, damage, claim (including reasonable attorneys' fees) resulting from the provision of police services.

g. Other Services which may be mutually agreed upon.

Except as may be expressly provided in this Agreement, as set forth in any subsequent written agreement between the Charter School and the School District pursuant to NRS 388A.381, or as may be required by law, neither the Charter School nor the School District shall be entitled to the use of or access to the services, supplies, or facilities of the other. Any service agreements between the School District and the Charter School shall be subject to all terms and conditions of this Agreement, except as may be otherwise agreed in writing. The purchase of any services not expressly required under this contract or set forth in any subsequent written agreement between the Charter School and the School District or required by law, shall not be a condition of the approval or continuation of this contract.

20. Charter School Funding. Charter School shall receive, directly from the Department, state and local aid in an amount equal to its weighted count of enrollment multiplied by the per pupil Distributive School Account amount for the county of residence of each student plus the per pupil Outside Revenue amount for that county. The count of pupils for calculating the basic support for distribution to a charter school is the weighted count of enrollment of pupils on the last day of the first full school month of the School District for the school year ("Count Day"). The first school month is the thirty day period beginning on the first day of a school year, so long as that thirty day period includes at least twenty school days.

The Charter School shall maintain and transmit all necessary student information in the format prescribed by the Department to evidence enrollment and attendance of students for purposes of

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receiving state aid. The Charter School will receive state payment from the Distributive School Account directly from the Department, based on the number of pupils enrolled on Count Day. All state aid payments to the Charter School are subject to correction pending the outcome of the Department's annual Pupil Enrollment and Attendance Audit.

21. School District Funding. The yearly sponsorship fee to be paid by the Charter School to the School District must be in an amount of one and a half percent (1.5%) of the total amount of money apportioned to the Charter School during the school year.

22. Legal Liabilities/Indemnification.

a. As required by NRS 388A.366, the Charter School agrees that the School District is not liable for the acts or omissions of the Charter School, its officers, agents, or employees. Pursuant to NRS 388A.366 and subject to NRS Chapter 41, the Charter School agrees to defend, indemnify, and hold the School District, its Board, and its agents and employees harmless from all liability, claims and demands on account of contract, injury, loss or damage, including, without limitation, claims arising from bodily injury, personal injury, sickness, disease, death, property loss or damage, employment practices or benefits, special education complaints and administrative proceedings, or any other losses of any kind whatsoever which arise out of or are in any manner connected with the Charter School operations.

b. The Charter School agrees that it is solely responsible for all debts incurred in the operation of the Charter School. The School District is not responsible for any debts incurred by the Charter School, including, but not limited to, any debts remaining upon the closure of the Charter School.

c. The Charter School agrees that the powers and duties of the School District as the Sponsor do not create a private cause of action against the School District as the Sponsor, including, but not limited to, claims related to the renewal of the Charter School, revocation of the charter, or actions related to the monitoring of the Charter School.

23. Insurance. The Charter School agrees that it will maintain all appropriate insurance coverage as required to protect itself and the School District, and specifically as required by NRS 388A.366 and NAC 386.215. This would include coverage for general liability, industrial insurance (worker's compensation), umbrella liability, educators' legal liability, employment practices liability, employment benefits liability (including PERS contributions), unemployment insurance, and professional and personal liability insurance for governing body members. The Charter School agrees to provide proof of insurance to the School District on an annual basis.

24. Special Education. The Charter School agrees to be responsible for the provision of special education services to students with disabilities who attend the Charter School in accordance with

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the requirements of state and federal law including Section 504 of the Rehabilitation Act of 1973, the Individuals with Disabilities Education Act, and the Americans with Disabilities Act. The charter school is responsible, both financially and programmatically, for the response and resolution of special education administrative issues and proceedings, including, but not limited to, Due Process complaints and State complaints filed against them. The School District is not to be considered the "local education agency" ("LEA") for purposes of compliance with the Individuals with Disabilities Education Act; rather, the School District shall only be deemed the LEA for the purpose of directing the proportionate share of any money available from federal and state categorical grant programs to the Charter School. The Charter School will be responsible for producing and maintaining a detailed special education procedures manual.

25. Administrative Agencies. The Charter School agrees that it is responsible, both financially and programmatically, for the response and resolution of any Office for Civil Rights, the Nevada Attorney General's Office, the Equal Employment Opportunity Commission, and any other administrative or state or federal complaints filed against them. The School District is not liable for any Office for Civil Rights, the Nevada Attorney General's Office, the Equal Employment Opportunity Commission, and any other administrative or state or federal complaints filed against the Charter School.

26. Oversight Authority of School District. Pursuant to NRS 388A.220 and NRS 388A.223 the School District shall have broad oversight authority over the Charter School and may take all reasonable steps necessary to confirm that the Charter School is and remains in material compliance with this Agreement, the Charter Application, and applicable law and regulation. The School District's oversight of the Charter School shall include, but not be limited to, the following activities:

a. Oversight, intervention, termination, renewal, and closure processes and procedures for the Charter School;

b. Reviewing the performance and compliance of the Charter School within the terms of this Agreement and applicable laws, policies and regulations;

c. Ensuring the Charter School's compliance with reporting requirements;

d. Monitoring the educational, legal, fiscal, and organizational condition of the Charter School;

e. Providing guidance to the Charter School on compliance and other operational matters

f. Determining whether the governing body of the Charter School should be reconstituted in accordance with NRS 388A.330; and

g. Adopting a policy for appointing a new governing body of the Charter School for which the governing body is reconstituted in accordance with NRS 388A.330.

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27. Student Withdrawal. In the event a student from the Charter School is expelled, the Charter School will provide equivalent services to the student. This requirement includes students with disabilities. If an expelled student from the Charter School or a student with disability from the Charter School returns to the School District, the School District reserves the right to obtain pro rata reimbursement from the Charter School. If the School District determines that it will seek a pro rata reimbursement from the Charter School, the School District shall meet with the Charter School to discuss the circumstances of the student withdraw prior to requesting pro rate reimbursement. The Charter School may appeal any reimbursement decisions through the dispute resolution process outlined in Section 34(f) of this Agreement.

The Charter School may not require pupils or their parent or guardian to sign "contracts," "commitments," or other documents that can result in the removal, withdrawal, suspension or expulsion of the pupil from the school for reasons other than the reasons for suspension or expulsion stated in NRS 392.466. Removal of a pupil from a charter school, except for suspension or expulsion pursuant to NRS 392.466 or the Charter School's Discipline Policy, is solely the decision of the parent or guardian of the pupil. Any removal of a pupil from a charter school against the wishes of the parent or guardian must comply with NRS Chapter 392.

28. Site Visit. The School District may visit the Charter School at least once as a component of the Mid-Term evaluation as defined in the Charter School Performance Framework. The School District may, at its discretion, conduct formal, targeted school visits. Such site visits may include any activities reasonably related to fulfillment of its oversight responsibilities including, but not limited to, inspection of the facilities; inspection of records maintained by the Charter School; and interviews of school and other stakeholders.

29. Copies of Correspondence and Information. The Charter School shall provide a copy of any and all correspondence with the Nevada Department of Education to the School District, to the School District Superintendent, or his/her designee.

The Charter School shall provide a list of Governing Body members to the School District, to the School District Superintendent, or his/her designee. The Governing Body shall also make the list available to any member of the public upon request. The list will be updated on an as needed basis.

All records established and maintained in accordance with the provisions of this Agreement, applicable policies and/or regulations, and federal and state law shall be open to inspection by the School District and other applicable agencies, entities, or individuals within a reasonable period of time after request is made. The Charter School shall establish a procedure by which parents, community members and other interested parties may submit letters of concern (for which action is needed/requested) and a timeline by which such action will be taken.

The Charter School shall inform the School District, to the School District Superintendent, or

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his/her designee, of any gifts, donations, grants, etc. received for the Charter School.

30. Intervention. Consistent with any oversight practices set out in the Charter School Performance Framework, the School District shall follow a progressive system of notification and calls for corrective action on the part of the Charter School. Any complaints or concerns received by the School District about the Charter School or its operation including but not limited to complaints filed with the Office for Civil Rights, the Nevada Attorney General's Office, and Equal Employment Opportunity Commission, shall be forwarded promptly by the School District to the Charter School. The Charter School shall promptly forward to the School District any formal complaints or concerns received by the Charter School filed with or from the Office for Civil Rights, the Nevada Attorney General's Office, Equal Employment Opportunity Commission, and/or formal grievances filed by any party with the Charter Governing Body. Such forwarding of complaints or concerns shall not relieve Charter School of the responsibility of resolving the complaints or concerns.

The Charter School shall defend, indemnify, and hold harmless the School District for any costs, attorney fees, and/or financial penalties imposed on the School District by state and/or federal authorities due to actions or omissions of the Charter School relative to regulatory compliance. To the extent that concerns or complaints received by the School District about the Charter School may trigger School District intervention, including termination or non-renewal of the Agreement, the School District may monitor the Charter School's handling of such concerns or complaints. In such cases, the School District may request and the Charter School shall provide information regarding the Charter School's actions in responding to those concerns or complaints.

31. Termination. As provided by law, the School District may reconstitute the governing body of the Charter School, or this Agreement may at any time be terminated by the School District before its expiration upon determination by the School District that the Charter School, its officers or its employees:

a. Committed a material breach of the terms and conditions of this Agreement;
b. Failed to comply with generally accepted standards of fiscal management;
c. Failed to comply with the provisions of NRS Chapter 388A; or
d. Persistently underperformed, as measured by any combination of, in the period of 5 consecutive school years, "three years or more of a less than three star classification; three years or more of "Moderate Concerns" in the area of either financial or governance performance; or any one year of "Severe Concerns" on financial or governance performance, as further defined in the Charter School Performance Framework, as listed above.

The Agreement may be terminated by the School District if the Charter School has filed for a voluntary petition of bankruptcy, is adjudicated bankrupt or insolvent, or is otherwise financially

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impaired such that the Charter School cannot continue to operate. The Agreement may be terminated by the School District if the School District determines that termination or reconstitution is necessary to protect the health and safety of the pupils who are enrolled in the Charter School or persons who are employed by the Charter School from jeopardy, or to prevent damage to or loss of property of the School District or the community in which the Charter School is located. This Agreement may be terminated if the Charter School has a graduation rate for the immediately preceding school year that is less than 60 percent; This Agreement may be terminated if the Charter School is rated in the lowest 5 percent of elementary schools, middle schools or junior high schools in the State in pupil achievement and school performance, as determined by the State Department pursuant to the statewide system of accountability for public schools; This Agreement may be terminated if pupil achievement and school performance at the Charter School is unsatisfactory as determined by the State Department pursuant to criteria prescribed by regulation by the State Department to measure the performance of any public school. The Agreement may be terminated by the School District if the committee to form the Charter School or charter management organization, as applicable, or any member of the committee to form the Charter School or charter management organization, as applicable, or the governing body of the Charter School has at any time made a material misrepresentation or omission concerning any information disclosed to the School District The School District may impose other appropriate remedies for breach including, but not limited to, a required corrective action plan.

In any instance of termination, the School District shall provide to the Charter School written notice of termination, which notice shall include its findings and reasons for such action, and adhere to the process outlined in NRS 388A.306 and NRS 388A.330.

32. Closure. In the event that the Charter School is required to cease operation for any reason, including but not limited to non-renewal, termination, or voluntary surrender of the Agreement, the Charter School shall cooperate fully with the School District to ensure the orderly closure of the Charter School in a manner consistent with state law and regulation (NRS 388A.306), including, but not limited to securing student records; assisting students with their enrollment in other schools; and financial responsibilities and preserving financial records.

33. Notification. The Charter School shall notify the School District within five (5) calendar days or less of any conditions that it knows are likely to cause it to violate the terms of this Agreement or the Charter Renewal Application. Such notification shall not be construed as relief from the Charter School's responsibility to correct such conditions. The Charter School shall notify the School District within five (5) calendar days or less of any circumstances requiring the closure of the Charter School, including but not limited to natural disaster, other extraordinary emergency, or destruction of or damage to the school facility.

The Charter School shall notify the School District within five (5) calendar days or less of the

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arrest or charge of any members of the Charter Governing Body or any Charter School employee for a crime punishable as a felony, any crime related to the misappropriation of funds or theft, any crime or misdemeanor constituting an act against a minor child or student, or of the investigation of a member of the Charter Governing Body or any Charter School employee for child abuse.

The Charter School shall notify the School District within five (5) calendar days or less of any change to its corporate legal status. The Charter School shall notify the School District within five (5) calendar days of any changes to the Charter School's financial condition and sustainability. The Charter School shall notify the School District within five (5) calendar days or less of any default on any obligation, which shall include debts for which payments are past due by sixty (60) days or more. The Charter School shall notify the School District within five (5) calendar days or less if at any time the Charter School receives notice or is informed that the Charter School or the School District are parties to a legal suit.

34. Miscellaneous Provisions.

a. Entire Agreement. This Agreement contains all terms, conditions and provisions hereof and the entire understandings and all representations of understandings and discussions of the parties relating thereto, and all prior representations, understandings and discussions are merged herein and superseded and canceled by this Agreement.

b. Amendment. This Agreement may be modified or amended by the School District upon the occurrence of certain exigent circumstances, including, but not limited to, changes in Nevada law and/or regulations. Any amendment by the School District upon the occurrence of such circumstances shall not be deemed invalid for lack of consideration. Any amendment to the charter of the school must be shared with the sponsor, where a formal meeting will be held with the WCSD Board of Trustees to articulate such changes to the charter agreement. Examples of such amendments may include: (1) expanding the grade levels served by the charter school; (2) significantly increasing or decreasing enrollment; (3) acquiring additional facilities to expand the enrollment of the charter school; or (4) consolidating the operations of multiple charter schools. Such an amendment may not be made unless approved by the WCSD Board of Trustees. Such changes to the charter agreement will warrant a review of the current agreement to ensure all approved adjustments are articulated within the agreement.

c. Notice. Any notice required, or permitted, under this Agreement, shall be in writing and shall be effective upon personal delivery (subject to verification of service or acknowledgment of receipt) or three (3) days after mailing when sent by certified mail, postage prepaid, to the Office of the Charter School Governing Body, in the case of notice being sent to the Charter School, or to the Office of the Superintendent for notice to the School District at the following location(s):

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Charter School Address:

HIGH DESERT MONTESSORI SCHOOL
2590 Orovada St., Reno, NV 89512

School District:

Office of Superintendent
P.O. Box 30425
Reno, NV 89520-3425

d. No Waiver. The parties agree that no assent, express or implied, to any breach by either of them of any one or more of the covenants and agreements expressed herein shall be deemed or be taken to constitute a waiver of any succeeding or other breach.

a. Non-Assignment. Neither party to this Agreement shall assign or attempt to assign any rights, benefits, or obligations accruing to the party under this Agreement unless the other party agrees in writing to any such assignment. Such improper assignment will void this Agreement.

f. Dispute Resolution. In the event any dispute arises between the School District and the Charter School concerning this Agreement, such dispute shall first be submitted to the School District Superintendent, for review. Thereafter, representatives of the School District and the Charter School shall meet and attempt in good faith to negotiate a resolution of the Charter School dispute. In the event these representatives are unable to resolve the dispute informally pursuant to this procedure, they shall submit the matter to School District Board of Trustees for consideration and final decision.

g. Applicable Law. The parties intend that where this Agreement references federal or state law that they be bound by any amendment to such laws, upon the effective date of such amendments. In all other circumstances, this shall be governed by and construed in accordance with the laws of the State of Nevada, including all requirements imposed by regulation and School District policy, and all applicable federal laws of the United States.

h. Material Breach. A material breach is defined as a violation of this Agreement which is substantial and significant as determined by the School District.

i. Invalidity. If any provision of this Agreement is determined to be unenforceable or invalid for any reason, the remainder of the Agreement shall remain in effect, unless otherwise terminated by one or both of the parties in accordance with the terms contained herein.

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j. Counterparts; Signatures. The Agreement may be signed in counterparts, which shall together constitute the original Agreement. Signatures received by facsimile or email by either of the parties shall have the same effect as original signatures.

k. Final Agreement. This Agreement sets forth the entire agreement between the Parties hereto and fully supersedes any and all prior agreements and understandings, written or oral, between the Parties hereto pertaining to the subject matter hereof.

IN WITNESS WHEREOF, the parties have executed this Agreement.

BOARD CHAIR

President, Charter Governing Board

Date: 4-9-20

Kristen McNeill

Digitally signed by Kristen McNeill
Date: 2020.04.13 19:39 -07'00'

WASHOE COUNTY SCHOOL DISTRICT
Dr. Kristen McNeil
Interim Superintendent of Schools

Date:

ATTEST:

Charter School
Clerk, Governing Board

Date: 4/9/20

APPROVED AS TO FORM:

Neil Rombardo

Digitally signed by Neil Rombardo
Date: 2020.04.13 16:44:29 -07'00'

Neil Rombardo, Esq.
Chief General Counsel

Date:

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WCSD Charter Renewal Scoring Rubric

Section 1: Executive Summary

Criteria	3 - Exceeds Expectations	2 - Meets Expectations	1 - Does Not Meet Expectations	Comments	Score (1–3)
1.1 Mission Clarity & Relevance	Mission is clearly stated, highly relevant to current student/community needs, and reflects the school's core values and long-term vision.	Mission is clear and relevant, with a basic alignment to school goals and community needs.	Mission is vague, outdated, or disconnected from current operations or community context.		
1.2 Summary of Key Accomplishments	Provides compelling evidence of major milestones and improvements across academic, organizational, and community dimensions.	Highlights several meaningful accomplishments with some supporting context.	Lacks clear accomplishments or provides minimal detail or evidence.		
1.3 Rationale for Proposed Changes	Rationale is strategic, data-driven, and well-justified; shows clear alignment with goals.	Proposed changes are explained with some rationale; moderate alignment to strategic needs.	Changes are unexplained, unsupported by data, or appear arbitrary.		

Section 2: Academic Performance

Criteria	3 - Exceeds Expectations	2 - Meets Expectations	1 - Does Not Meet Expectations	Comments	Score (1–3)
2.1 Academic Progress Reporting	Uses multiple data sources to demonstrate clear academic progress; strong analysis and reflection.	Reports academic progress with adequate data and some interpretation.	Data is incomplete, outdated, or lacks analysis.		
2.2 Proficiency & Growth Analysis	Demonstrates student proficiency and growth with robust comparative analysis and clear trends.	Shows general trends in proficiency and growth; some analysis included.	Provides little or no analysis of proficiency and growth data.		
2.3 High School Outcomes (if applicable)	Includes strong data on graduation rates, post-secondary enrollment, and college/career readiness.	Adequate data on graduation and readiness indicators is provided.	Data is insufficient or key outcomes are missing.		

Section 3: Organizational Performance

Criteria	3 - Exceeds Expectations	2 - Meets Expectations	1 - Does Not Meet Expectations	Comments	Score (1–3)
3.1 Enrollment & Demographics Reporting	Accurate, detailed data with trends and analysis on student demographics and	Provides required data with basic demographic breakdown.	Incomplete or inaccurate data; lacks demographic analysis.		

	enrollment stability.				
3.2 Services to Special Populations	Clearly outlines inclusive practices and demonstrates effectiveness through data or outcomes.	Describes services provided with some performance evidence.	Services are poorly described, inconsistent, or lack performance data.		
3.3 Timeliness of Compliance	Consistently meets all deadlines and requirements; proactive in resolving issues.	Generally compliant with minor delays or issues.	History of missed deadlines, incomplete submissions, or compliance concerns.		

Section 4: Financial Health

Criteria	3 - Exceeds Expectations	2 - Meets Expectations	1 - Does Not Meet Expectations	Comments	Score (1–3)
4.1 Fiscal Oversight and Internal Controls	Strong financial oversight systems; clear policies, regular audits, no material weaknesses.	Basic controls in place; audits show no major issues.	Weak or missing controls; evidence of financial mismanagement or audit concerns.		
4.2 Budgeting and Audit Submission Timeliness	Budgets and audits submitted on or ahead of time consistently; well-documented process.	Submissions mostly on time with minor delays.	Frequent delays or incomplete submissions.		
4.3 Response to Audit Findings	Actively addresses findings with corrective actions and follow-through.	Responds to findings with basic corrective measures.	Findings unaddressed or corrective actions lacking.		

Section 5: Future Vision & Planning

Criteria	3 - Exceeds Expectations	2 - Meets Expectations	1 - Does Not Meet Expectations	Comments	Score (1–3)
5.1 Strategic Goals for Next Term	Goals are ambitious, measurable, and aligned with long-term improvement plans.	Goals are clear and generally aligned to school needs.	Goals are vague, unmeasurable, or poorly aligned.		
5.2 Evaluation & Governance Capacity	Strong evaluation systems and governance structure; clear roles and accountability.	Adequate governance capacity and evaluation processes.	Weak governance systems or unclear evaluation roles.		
5.3 Facilities Planning	Facilities plan supports future growth, is cost-effective, and aligned with school mission.	Facilities plan addresses current and near-term needs adequately.	No clear plan or facilities do not support school goals.		

Section 6: Optional Supporting Evidence

Criteria	3 - Exceeds Expectations	2 - Meets Expectations	1 - Does Not Meet Expectations	Comments	Score (1–3)
6.1 Quality of Additional Evidence	Supplemental evidence is robust, well-organized, and strengthens	Some relevant additional evidence provided.	Little or no meaningful supplemental documentation included.		

	the renewal application.				

Section 7: Certification

Criteria	3 - Exceeds Expectations	2 - Meets Expectations	1 - Does Not Meet Expectations	Comments	Score (1–3)
7.1 Proper Completion and Signature	Form is fully complete, accurate, and signed appropriately.	Form is complete and signed with minor errors or omissions.	Form is incomplete, unsigned, or contains significant errors.		

WCSD Charter Renewal Detailed Scoring Table

Rating Scale:

3 = Exceeds Expectations

2 = Meets Expectations

1 = Does Not Meet Expectations

Section	Subsection	Score (1–3)
Section 1: Executive Summary	1.1 Mission Clarity & Relevance	
Section 1: Executive Summary	1.2 Summary of Key Accomplishments	
Section 1: Executive Summary	1.3 Rationale for Proposed Changes	
Section 2: Academic Performance	2.1 Academic Progress Reporting	
Section 2: Academic Performance	2.2 Proficiency & Growth Analysis	
Section 2: Academic Performance	2.3 High School Outcomes (if applicable)	
Section 3: Organizational Performance	3.1 Enrollment & Demographics Reporting	
Section 3: Organizational Performance	3.2 Services to Special Populations	
Section 3: Organizational Performance	3.3 Timeliness of Compliance	
Section 4: Financial Health	4.1 Fiscal Oversight and Internal Controls	
Section 4: Financial Health	4.2 Budgeting and Audit Submission Timeliness	
Section 4: Financial Health	4.3 Response to Audit Findings	
Section 5: Future Vision & Planning	5.1 Strategic Goals for Next Term	
Section 5: Future Vision & Planning	5.2 Evaluation & Governance Capacity	
Section 5: Future Vision & Planning	5.3 Facilities Planning	
Section 6: Optional Supporting Evidence	6.1 Quality of Additional Evidence	
Section 7: Certification	7.1 Proper Completion and Signature	
Total Score		

Performance Categories Breakdown

Total Number of Criteria: 17

Scoring Scale per Criterion:

- 3 = Exceeds Expectations

- 2 = Meets Expectations

- 1 = Does Not Meet Expectations

Total Possible Score Range: 17 (minimum) to 51 (maximum)

Performance Categories:

Category	Score Range	Interpretation
Exceeds Expectations 8–10-year renewal term	45 – 51	The school consistently exceeds performance standards across most or all areas. Nearly all criteria score 3, indicating exceptional practice and preparation. NSPF ratings range of **4-5** Stars over the course of charter contract.
Meets Expectations 5–7-year renewal term	34 – 44	The school meets performance expectations in most areas. Scores are generally 2s, with a few 3s or 1s. There may be areas for growth, but no significant concerns. NSPF ratings range of **3-4** Stars over the course of charter contract
Does Not Meet Expectations 3-year renewal term	17 – 33	The school fails to meet expectations in multiple areas. Scores reflect weaknesses in execution, planning, or compliance. Renewal may be at risk without corrective action. NSPF ratings range of **1-2** Stars over the course of charter contract.

388A.300 1. Except as otherwise provided in subsections 5 and 6, subsection 3 of NRS 385A.720 and subsection 6 of NRS 388A.274, the sponsor of a charter school shall terminate the charter contract of the charter school or restart the charter school under a new charter contract if the charter school receives, in any period of 3 consecutive school years, three annual ratings established as the lowest rating possible indicating underperformance of a public school, as determined by the Department pursuant to the statewide system of accountability for public schools.

Following the recent enactment of SB460, new language has been added to subsection 6 of NRS 388A.300. Considering these updates, we felt it was important to reflect the potential exemptions now outlined in the statute.

Please see the new language added to NRS 388A.300 below.

"The sponsor of a charter school described in subsection 1 is not required to terminate the charter contract of the charter school or restart the charter school under a new charter contract if the charter school received a rating that is: (a) Within 5 points of the number of points required for the second lowest rating of performance pursuant to the statewide system of accountability for public schools or higher; or (b) Within 10 points of the number of points required for the second lowest rating of performance pursuant to the statewide system of accountability for public schools or higher and the charter school increased its rating from the immediately preceding school year by at least 50 percent."

Bylaws

of the

High Desert Montessori School:
A Washoe County School District Public Charter School

(Amended on 24th of September, 2025)

Article I:
Introduction

Section I: Name, Location and Address

The name of this Charter School is the High Desert Montessori School, hereafter referred to as "HDMS' or 'School'. It maintains its offices at 101 Fantastic Drive, Reno, Nevada.

Section II: Legal Status

The School is a nonprofit corporation organized under Chapter 82 of the Nevada Revised Statutes. Unless otherwise provided in the Articles of Incorporation or in the Bylaws, the Corporation may exercise any power or authority conferred on nonprofit public benefit corporations by law. Further, the School is a charter school pursuant to Nevada Revised Statute 388A.270 sponsored by the Washoe County School District. The Governing Board of the School is an independent body and shall govern in accordance with these Bylaws. The Board plans and directs all aspects of the school's operations; it maintains the School's Charter and takes steps necessary to ensure the continuity and well-being of the School consistent with the mission stated herein and in the Charter.

Section III: Purpose and Mission

The School is organized and shall be operated exclusively for charitable, religious, educational, scientific, and literary objects and purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986, as amended, and to promote such other charitable objects and purposes as determined by the Board of Directors, in its discretion and as set forth in Article III of the Articles of Incorporation. Specifically, the purpose of the School is to provide education to children from early childhood through high school and shall be operated exclusively for educational objectives and purposes. The School exists to make Montessori education accessible to all children regardless of economic status and cultural background.

Section IV: Non-Discrimination

The School shall not discriminate on the basis of race, color, religion, national or ethnic origin, gender, age, disability, sexual orientation, status as a Vietnam-era or special disabled Veteran, or other protected class in accordance with applicable federal or state laws in hiring or other employment practices of the School. Further, the School shall be open to all students in its authorized geographic area on a space available basis and shall not discriminate in its admission policies or practices on the basis of race, color, gender, religion, ethnicity or disability. The School shall conduct all of its activities in accordance with all applicable local, state and federal anti-discrimination laws, as well as in accordance with all other laws and regulations applicable to the operation of the charter public schools in the State of Nevada.

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Article II:
Governance

Section I: Board Members

1. A Board consisting of at least 5 and no more than 15 individuals governs HDMS. The minimum composition of the Board shall conform to the statutory mandate at NRS 388A.320 that requires:

   a. One member who is a teacher or other person licensed pursuant to chapter 391 of NRS or who previously held such a license and is retired, as long as his or her license was held in good standing.
   b. One member who:
      1. Satisfies the qualifications of paragraph (a); or
      2. Is a school administrator with a license issued by another state or who previously held such a license and is retired, as long as his or her license was held in good standing.
   c. One parent or legal guardian of a pupil enrolled in the charter school who is not a teacher or an administrator at the charter school.
   d. Two members who possess knowledge and experience in one or more of the following areas:
      1. Accounting;
      2. Financial services;
      3. Law; or
      4. Human resources.

   In addition to the minimum requirements outlined above, the Board shall endeavor to have at least two members who are parents of children enrolled in the School and at least one member who is a non-voting faculty representative.

2. All Board Members should share a devotion to the purpose and Mission of the School. To extent feasible, persons with Montessori training, including certification from AMS, AMI, or a MACTE Accredited organization, will be recruited for board membership. The Board Members shall represent the interests of all residents of Washoe County.

Section II: Selection of Board Members

1. The selection of a new Board Member to fill any vacancy shall be the exclusive right of the Board of Directors. It takes a majority vote of the Board to approve a new Board Member.

2. Except with respect to paragraph 3 of this section, the Supervising Employee or Board Members shall recommend appropriate persons to the Board for new board membership.

3. One member shall be selected from the Parent Association (PTO) described in Article VII.

4. The School shall notify the Washoe County School District within ten days of the selection of a new Board Member.

5. All new Board Members shall prepare an affidavit for submission to the Department of Education

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indicating that he/she has not been convicted of a felony or of an offense involving moral turpitude and that he/she has received training and material designed to assist the member to act as a governing board member.

Section III: Terms

1. Board Members shall serve three-year terms. The terms for Board Members coincide with when they were appointed to the board and renew on July 1. Board members must have served over half of the school year for it to be considered a full year of membership.
2. Subject to law, Board Members are restricted to three consecutive terms.
3. The board shall make every effort to stagger appointments to the board.

Section IV: Vacancies

1. Vacancies may occur either by resignation, removal or death. Upon receipt of a Board Member's written resignation, the agenda for the next regularly scheduled meeting will include an item by which the board may accept such written resignation. The resignation may be withdrawn up until the Board takes formal action.

2. Upon resignation or removal of a Board Member, the Board may appoint another person to fill the unexpired term or begin a new-term at its discretion.

Section V: Powers, Duties and Responsibilities of Governing Supervisors

1. Subject to the provisions of Nevada law, the business and affairs of the HDMS shall be the responsibility of the Board of Directors as a whole. The Board shall have all duties and responsibilities required of them under Nevada law and the charter granted pursuant thereto and have all powers allowed thereunder. All such powers, duties, and responsibilities shall be exercised directly by the Board of Directors, at the direction of the Board, or through appropriate and clearly defined delegation to the School's Supervising Employee. The Board of Directors, in performing its duties, authority, and responsibility, shall cause and ensure that the school, without limitation:

a. Approves and adopts the school's annual calendar of school days and school break periods;
b. Adopts all policies required of the School under law and adjusts same when appropriate including a policy to enable Board decisions to remain free from conflict;
c. Develops and approves an annual budget and financial plan which shall be monitored and adjusted as necessary throughout the year;
d. Submits a final budget to the state pursuant to statute and regulation;
e. Perform all audits required by law;
f. Ensures ongoing evaluation of the school and provides public accountability;
g. Upholds and enforces all laws relating to Charter School operations;
h. Hires and evaluates a person who will be responsible for day to day operation of the School;

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i. Improves the School and further develops the School;
j. Strives for a diverse student population, reflecting the community;
k. Ensures adequate funding for the School's operation;
l. Enters into appropriate contracts and ensures that all contracts into which the School has

entered are performed according to such contracts.

2. Board Members may receive compensation in accordance with NRS 388A.320.

3. The Board may delegate such of its collective responsibilities and duties to a committee of the Board or to one Supervising Employee who may be an Administrator as it deems appropriate and necessary so long as the delegation includes mechanisms by which the Board is able to maintain its accountability for such responsibilities. Such delegated duties and responsibilities may only be delegated pursuant to a vote of a majority of the then existing Board.

Section VI. Orientation/Training

New Board Members will be given an orientation prior to their first Board meeting. Written materials shall be given to new Board Members in the form of a board packet.

Board Members will receive general board training no less than one time per year at a board retreat

Section VII. Board Protocol

1. Only the Board as a whole has authority. We agree that a Board member will not take action or give direction individually to the School Administration. We do not expect staff or the School Administrator to act on individual statements, suggestions, direction or advice from individual Board members. We agree that once the Board has acted, only the Board can change that action. Board members who need information to make decisions are asked to make their requests to the School Administrator with a cc to the Board Chairperson.
2. The Board Chairperson is the spokesperson for the Board regarding decisions made by the Board. The School Administrator is the primary spokesperson for the School. All Board members are encouraged to assist with School communication in the community and we agree our public presentations will accurately and fairly reflect Board decisions and process.
3. We agree that any Board member that testifies before any public or legislative body that they will first state the Board's position before their own. We agree that we will inform the School Administrator of any contacts made with Legislators by Board members on any issue. Regarding legislation on which the Board has not taken a position, the School Administrator will keep the Board informed of the School response. Board members will inform colleagues and the School Administrator of their testimony at legislative hearings.
4. Board meetings are for decision-making, action, and votes. Board discussion should be concise and pertinent to the issue. If a Board member needs more information or has questions, the School Administrator should be contacted before the meeting.
5. In order to enable the Board to make the best possible decisions, there should be no surprises at Board meetings
6. The last stop, not the first, will be the Board. We agree to follow the chain of command and insist that others do so as well. While the Board is eager to listen to its constituents and staff,

each inquiry is to be referred to the person who can properly and expeditiously address the issue.

7. Recognizing our responsibility to act in a manner that is professionally ethical and governed by common decency and not to expose the School to litigation, we will consult personally with the School Administrator when we have concerns about the performance of the same. Alternatively, we will consult with the Board Chairperson and the School Administrator, or we will request an Executive Session in concert with one other Board Member and take up our concerns with the Board as a whole. We will not speak negatively about the School Administrator with anyone outside the Board or the School's legal counsel, and we will take no action to undermine the authority or reputation of our employee, i.e., the School Administrator. Conduct of a Board member is very important. We agree to avoid words and actions that create a negative impression of an individual, the Board, the School Administrator, any member of the staff, or the School. We encourage debate and differing points of view, and we will do it with care and respect.
8. The Board will consider research, best practices and public input in its decision-making process.
9. Board meetings are where the Board does its work in public. We agree to speak to the issues on the agenda and attend to our fellow Board members. Facts and/or the information that will be needed from the administration will be referred through the School Administrator.
10. Violation of these principles will be addressed by the Board Chairperson and can range from discussion to censure. a.
    a. Process for Addressing Board Member Violations: The Board and its individual members are committed to faithful compliance with the provisions of the Board's Policies, Bylaws, Code of Ethics, and Protocol. In the event of a member's violation of any of the above, the Board will seek remedy by the following process:
    b. If possible, a conversation will take place between the Board member who is perceived to have violated the provisions of the Board's Policies, Bylaws, Code of Ethics, or Protocols and the Board member who believes the violation has occurred.
    c. Conversation between the offending member, the Board Chairperson, and the alleging member. In the event the Board Chairperson is the offending member, the Board Vice Chairperson will hold the meeting with the alleging Board member present.
11. Discussion in a Board self-evaluation between the offending member and the full Board with a member of the Nevada Association of School Boards, or agreed upon facilitator. iv. As a last resort, and only after thoughtful deliberation, the Board may vote to censure the offending member of the Board.

Section VIII. Removal

Subject to law to the contrary, Board Members may be removed for cause upon an affirmative vote of a majority of the then existing board members. The Board shall adopt standards to ensure that any removal will not be arbitrary or capricious. Such standards may address, without limitation, issues such as moral turpitude, attendance, participation or disruptive behavior.

Section IX. Insurance

The school shall purchase errors and omission insurance for its Board Members.

Article III:
Officers

Section I: Responsibilities of Officers.

The Board shall elect the following officers: Chairperson, Vice Chairperson, Immediate Past Chairperson, Secretary, and Treasurer. Such officers shall be governing supervisors, either elected or appointed.

1. The Chairperson shall be responsible to conduct board meetings efficiently and in accordance with the published agenda assuring that the agenda's time frames are adhered to and shall have such other powers and duties as may be prescribed by the Board.

2. The Vice Chair shall be responsible to conduct board meetings in the absence, inability, or refusal to act of the Chairperson and shall exercise and discharge any other duties as may be required by the Board.

3. The Secretary shall certify the minutes of the board meetings and shall cause to be kept, at the principal's office or such other place, as the Supervisors shall direct, a book or file of minutes of all meetings and actions of the Board. Further, the Secretary shall give or cause to be given, notice of all board and board subcommittee meetings and shall ensure the safekeeping of all official correspondence and board records.

4. The Treasurer, as the Chief Financial Officer, shall ensure that a draft annual budget and relevant updates are produced for Board approval as well as ensure that the School's financial affairs are conducted pursuant to its financial policies and generally accepted accounting principles. The Treasurer shall ensure that adequate and correct books and records of accounts of the assets and business transactions of the Board are maintained and shall ensure that the book of accounts shall be open to inspection by any Board Member at all reasonable times. The Treasurer shall chair the finance committee.

5. The Immediate Past Chairperson shall be automatically filled by the individual who filled the Chairperson position in the previous year. This position shall serve to assist in transitioning the leadership of the organization for up to one year. This position is only advisory, and is non-voting.

Section II. Terms and elections.

1. The Board shall elect officers in May of each year.

2. Officer terms run from July 1-June 30.

3. Officers serve one-year terms.

4. Officers may serve up to three consecutive one-year terms.

5. Vacancies occurring prior to the end of a term shall be filled by a majority vote of the Board Members to fill the unexpired term.

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Article IV:
Committees

Section I: General

1. The Board, by majority vote of all its members, may designate one or more committees, each consisting of at least one Board Members, to serve at the pleasure of the Board to assist it in performing its duties.

2. Though such committees shall perform all responsibilities and duties explicitly assigned by the Board, the Board may not delegate any of its statutory duties to such committees nor delegate the powers to enter into contracts, or to hire and terminate employees to any such committee.

3. The Board may request such committees to make recommendations to the full Board for approval concerning such matters and such committees are encouraged to propose actions to the Board when appropriate.

4. Upon the creation of a committee, the Board shall outline the committee's responsibilities, duties, tasks, and authority with enough specificity to allow such a committee to clearly understand its role. The Board may amend, from time to time, such a role for good cause.

5. The Board may unilaterally revoke, by a majority of its members, any delegated activity or decision making authority it has given to any such committee at any time.

Section II: Specific Committees

Identification. There may be a Finance Committee, a Personnel Committee, Academic Committee and Governance Committee; Other committees will be identified as needed.

1. Personnel Committee /Recruitment and Retainment

a) Membership: If the Board of Directors chooses to have a Personnel Committee, rather than to perform the below described functions itself, only Board Members may serve on the Personnel Committee.
b) Function:
1.b.i. Annual review of designated supervising employees with recommendation to the full Board.
1.b.ii. Periodic review of staffing patterns to ensure that such is consistent with the School's annual and five-year plans.

2. Finance Committee:

a) Membership: The Finance Committee will perform the below described functions itself, that committee shall include a minimum of one Board Member. If there is only one Board member on the finance committee, it shall be the Treasurer. Regardless of the number of Board members on this committee, the Treasurer shall be the committee's chairperson.

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b) Meetings: The finance committee shall meet a minimum of 4 times a year and must notify the full Board if a special meeting must be called to deal with budget exigencies.

c) Function:

2.c.i. Ensure that a draft budget for the next fiscal year is presented to the entire Board no later than April 1 of each year and that updates of the budget are presented to the Board as necessary throughout the year.

2.c.ii. Assure that all contractual commitments are being appropriately discharged.

2.c.iii. Ensure that relevant and adequate financial statements are presented to the Board in a timely manner.

2.c.iv. The Board shall not delegate any financial or budget making or modification authority to the Finance Committee, however such committee is responsible to make informed and reasoned recommendations to the full Board including major contracts, grants or donations.

2.c.v. Ensure that the School's financial affairs are properly functioning pursuant to standard accounting practices, state law and the requirements of the School's charter.

2.c.vi. Ensure that the School's final budget is submitted to the Department of Education on or before June 8of each school year or other date upon regulatory change.

2.c.vii. Ensure that any and all contracts into which the School enters to assist it with its financial affairs including any audit required are periodically reviewed for sufficiency and their performance.

3. Academic Committee:

a) Membership: If the Board of Directors chooses to have an Academic Committee rather than perform the below described functions itself, such committee shall be composed of the or more statutorily defined teachers on the Board and the School's designated Supervising Employee.

b) Function:

3.b.i. Implementation of the policies adopted by the Board as they relate to the academic program and the development and implementation of the School's academic program subject to those matters under the law and the School's charter, which the Board cannot delegate. However, for such academically related matters, this committee is responsible for making appropriate recommendations for approval of the full Board. The committee shall, however, fully inform the full Board of its activities by no less than written quarterly reports.

4. Board Governance Committee:

a) Membership: The Governance Committee shall perform the below described functions itself, such committee shall be composed of at least two (2) Board members and the School's designated Supervising Employee.

b) Function:

1.1.1.1.I. Create and communicate individual board member roles and Responsibilities

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1.1.1.1.II. Manage board composition and nomination process, including new member orientation
1.1.1.1.III. Encourage board development
1.1.1.1.IV. Assess board effectiveness
1.1.1.1.V. Prepare board leadership

Article V.
Staff

Principal

The Board may designate one of its employees to function as the *Principal* of the school. Any such person must have the qualifications described in NAC 386.100 subsection 2 and *preferred to have significant Montessori experience with certification from a MACTE accredited institute.* Such a person shall have the authority to act in such capacity as delegated by the Board of Directors provided that such action is consistent and not in conflict with the general aims and objectives of the Board and applicable law. Such a person is the *Principal* for the School and shall administer the School in accordance with Board direction and generally accepted educational practices *related to curriculum, instruction, student growth, parent partnerships and creating a safe and respectful learning environment. The position reports directly to the Board of Directors.* In the absence of a *Principal*, the Board shall designate a supervising employee, who shall be charged with the hiring, firing and supervision of other school personnel and who shall discharge the duties assigned by the Board. The Board hires the *Principal* for the School and sets their compensation. The term can be for any length the Board chooses. The Board, annually, shall evaluate any such staff person.

Executive Director

The Board may designate one of its employees to function as the *Executive Director* of the school. Any such person must have the qualifications *at a minimum of a Bachelors or Master's Degree with relevant equivalent experience. The Executive Director is responsible for overseeing the business administration and strategic plan of the organization. Other key duties include fundraising, marketing, working with nonprofits, and community outreach. The position reports directly to the Board of Directors.*Such a person shall have the authority to act in such capacity as delegated by the Board of Directors provided that such action is consistent and not in conflict with the general aims and objectives of the Board and applicable law. Such person is the *Executive Director* for the School and shall administer the School in accordance with Board direction and generally accepted educational *and business* practices. In the absence of an *Executive*

Director, the Board shall designate a supervising employee, who shall be charged with the hiring, firing and supervision of other school personnel and who shall discharge the duties assigned by the Board. The Board hires the *Executive Director* for the School and sets their compensation. The term can be for any length the Board chooses. The Board, annually, shall evaluate any such staff person.

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Article VI
Meetings

Section I: Regular Meetings

The Board, by a majority of its members, shall establish a regular day and place for meetings that shall occur no less frequently than quarterly.

Section II: Special Meetings of the Board

Special meetings of the Board, for any purpose, may be called at any time by any of the officers upon notice sufficient to meet the requirements of the Nevada Open Meeting Law.

Section III: Annual Meeting

The Annual Meeting shall occur in May of each year. Such a meeting takes place during the scheduled meeting for that month and is the meeting at which officers are selected. Officer terms run from July 1- June 30.

Section IV: Open Meeting Law

Notice of the Board's meetings and the meetings of the School's committees are subject to the Nevada Open Meeting Law. Therefore, notice of such meetings and the agenda related thereto shall be posted at least three days prior to the meeting. The Board shall maintain a list of all those who wish to be notified of the Board's regularly monthly meeting and the meetings of any of its subcommittees and shall send notice to all those who request notice of relevant meetings one full week prior to the meeting date. Washoe County School District, as the School's sponsor, shall be notified of all Board meetings.

Section V: Agenda for Regularly Scheduled Board Meeting

1. Format of the Agenda: The agenda's format shall conform to effective and efficient meeting practice. Committee reports, if any, shall be provided in written format and unless the relevant

committee or the Board requests a recommendation for decision or substantial discussion, the committee shall be given no more than 10 minutes on the agenda.

2. Creation of the Agenda. There shall be an agenda item at the end of each agenized meeting denoted "next and future agenda items".

3. Additions to the Agenda. In addition to those items described and requested at the previous meeting, any Board member may provide additional agenda items for the following meeting by providing, via e-mail, fax or regular mail, the school's Supervising Employee or Administrator the request, noting its appropriate place on the normal agenda format, and a realistic time requirement for such item. The school's Supervising Employee or Administrator must receive such requests 10 calendar days or more prior to the next Board meeting.

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4. Prioritization. If, in the opinion of the Board Secretary, inclusion of all such items necessitates a meeting of longer than two hours in length, s/he, in consultation with the other officers, shall request those items that are informational to be provided in written format and provided by noon on the day that the agenda is sent out, and reduce the time allocation to such items to five minutes or less. If such adjustment still does not bring the estimated time of the Board meeting to less than 2 hours, the officers shall delete items from the agenda based on the following criteria:

a. Items requiring a decision of the Board have a higher priority than discussion of emerging issues.

b. Any items bumped from the agenda shall be given priority at the next Board meeting

5. Action items. Any item upon which there is potential Board action shall be sufficiently described to enable a person reading the agenda to know the specific subject of the proposed action and the decision requested.

6. Length of meetings. Board agendas shall be structured so that the normal business of the Board will be accomplished in a two-hour period of time. The Chair shall responsibly enforce the agenda and the time frames given

7. The Board Chairperson shall approve the published agenda.

Section VI: Quorum

1. A majority of Board Members shall constitute a quorum for the transaction of business. Except as described in these bylaws (e.g. where more than a majority of all Board members is required), any act or decision done or made by a majority of the Board Members present at a meeting duly held at the time a quorum is present, shall be regarded as an act or decision of the Board, subject to the provision of Nevada law.

2. A Board Member participating by telephone or virtually may contribute to a quorum for any decision or act made or done if such person was present by phone and available to interact during all of the presentation(s), discussion and decision relevant to the decision or act.

3. Proxy voting is not allowed.

Section VII: Closed Session

Any Board Member may close a meeting during any special or regular Board meeting where issues concern those of personnel or other matters requiring confidentiality, provided such closing is in compliance with Open Meeting Law.

Section VIII. Minutes

Minutes shall be taken at all Board and Committee meetings and shall be approved by the Board Secretary and kept in the school. Such minutes are public records.

Section IX. Public Comment

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Time shall be set aside at each Board and Committee meeting for public comment in accordance with Open Meeting Law. After the speaker identifies his or her name, address, and affiliations, public comment shall be limited to no more than three minutes.

Article VII
Parent Association

There shall be a Parent Association to facilitate parent involvement with the school. The Parent Association has the right to select from those of its members who have participated in a School provided Montessori orientation program, a member to be a member of the Board of Directors.

Article VIII
Indemnification

The Board of Directors may authorize the School to pay or cause to be paid by insurance or otherwise, any judgment or fine rendered or levied against a present or former Board member, officer, employee, or agent of the School in an action brought against such person to impose a liability or penalty for an act or omission alleged to have been committed by such person while a Board member, officer, employee, or agent of the School, provided that the Board shall determine in good faith that such person acted in good faith and without willful misconduct or gross negligence for a purpose which he reasonably believed to be in the best interest of the School. Payments authorized hereunder include amounts paid and expenses incurred in satisfaction of any liability or penalty or in settling any action or threatened action.

Article IX
Revocation of Charter or Dissolution

The property of the Corporation is irrevocably dedicated to charitable purposes. Upon the dissolution, liquidation and winding up of the Corporation, assets shall be distributed to one or more organizations entitled to exemption from federal income tax under § 501(c)(3), or shall be distributed to the federal government or to one or more state or local governments for a public purpose. Any such assets not so disposed of shall be disposed of by a court of competent jurisdiction of the county in which the principal office of the Corporation is then located, exclusively for such purposes or to such organization or organizations as said court shall determine which are organized and operated exclusively for such

purposes.

Article X
Conflict of Interest

Section 1. Duty to Disclose. Each officer and Director shall comply with the procedures of the School's conflicts of interest policy with respect to any transaction in which an economic benefit is provided by the Corporation to a Director or officer:

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(a) in exchange for services rendered,
(b) in connection with the purchase or sale of one or more assets or services, or
(c) in connection with any partnership, joint venture or revenue sharing arrangement (an "Applicable Transaction"). The Board may provide parameters from time to time defining transactions that are not subject to this policy to the extent that the authorized officers of the School comply with the parameters set forth in such policy, in which case such transaction will not be considered an Applicable Transaction.

Section 2. Approval of Applicable Transactions. Except as otherwise provided pursuant to the School's policy, all Applicable Transactions must be approved by the affirmative vote of a majority of a quorum of the Board in advance in accordance with the following procedures:

(a) Disinterested Board. Any officer or Director that will benefit, directly or indirectly from such Applicable Transaction, shall not participate in any discussions with respect to the Applicable Transaction, except to the extent of the disclosure required hereunder and in the conflicts of interest policy and in response to inquiries of the disinterested members of the Board, and shall leave the room before the Board votes to approve or disapprove the Applicable Transaction. (b) Acquisition of Relevant Data. The Board shall determine and obtain sufficient comparable data, including, but not limited to asset or business valuation appraisals, compensation surveys, copies of third-party bids or offers, and such other data necessary for the Board to determine, in good faith, that the value of the economic benefits provided to the officer or Director are fair in comparison to the assets, services or other consideration to be provided by the officer or Director to the School.
(c) Records of Proceedings. The Board shall document, before the implementation of the Applicable Transaction:
i. the name of the officer or Director, the nature of the Applicable Transaction, a summary of the comparable data reviewed, a summary of any other action taken to determine the economic fairness of the Applicable Transaction to the School, and the Board's decision as to whether such Applicable Transaction is approved; and
ii. the names of the persons who were present for discussions and votes
relating to the Applicable Transaction, the content of the discussion, and a record of any votes taken in connection therewith.

Article XI
Amendment of Bylaws

These bylaws may be amended by a two-thirds majority of its then existing members, providing a

fourteen-day written notice has been given prior to the meeting during which the bylaws are amended and that the issues generating the proposed bylaw change were discussed at the prior regularly scheduled meeting.

Certification of the Secretary

I, the undersigned, certify that I am the presently elected Secretary of the High Desert Montessori School created pursuant to Nevada Statute. The above-amended bylaws, consisting of 11 pages, are the bylaws of

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the School as amended at a meeting of the Board of Directors held on May 25 ,2022

_____Board Secretary

_____Date

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Principal Board Update September 24, 2025

High Desert Montessori Charter School
NSPF Ratings

Key Strengths and Progress

The Middle School is a 3-star school, which is a significant improvement. Its Overall Star Rating increased from 2 to 3, and its Index Score jumped from 35.0 to 51.6. This progress is due to notable growth in both math and ELA scores and a near-doubling of SBAC Pooled Proficiency scores (from 8 to 15).

The Elementary School is also showing positive momentum in SBAC Grade 3 Reading, with scores improving from 1 to 3. Additionally, both 5th and 8th-grade science scores are on the rise. From 2023 to 2025, the percentage of 5th graders at or above standard (Levels 3 or 4) increased for White students (24% to 57%), Hispanic students (23% to 46%), and Multiracial students (17% to 42%). For 8th graders, the percentage of students at or above standard for the entire school increased from 13% to 38%.

Opportunities for Improvement

The Elementary School remains a 1-star NSPF designation, largely due to sluggish aggregate scores, particularly in mathematics. The report suggests using the Middle School's successful strategies to help the elementary level improve.

A significant concern for both schools is chronic absenteeism, where scores have declined. The school has responded by significantly increasing its monitoring of attendance and is working directly with families to address this issue.

In the Middle School, ELA MGP scores have recently declined, which highlights an opportunity to refine instruction and match the positive growth seen in other subjects.

The school's overall performance is affected by low N-sizes (small student populations), which means a single outlier score can have a greater impact on overall results. Additionally, data for some subgroups, such as students with an Individualized Education Program (IEP) and English Learners (ELs), is limited. While the data shows some progress in literacy for ELs, their listening and oral language scores have declined.

Nevada School Performance Framework Scoring

2024-2025 School Year ☆☆☆☆☆

State Designations
ATSI - See Report
1st Year of Designation

School: **High Desert CS ES**

Testing Participation Warning:

Total Index Score: **18.5**

100 Points Possible

CSI Cut: 15

Growth (35 Points Possible)	Academic Achievement (25 Points Possible)	Opportunity Gaps (20 Points Possible)	EL (10 Points Possible)	Engagement (10 Points Possible)
Earned Points: 9.0	Earned Points: 5.0	Earned Points: 3.0	Earned: 1.0	Earned: 0.5

Calculated Measure Value Tables and Your School

Math Median Growth Percentile	School Value: 42 / Points Earned: 3
>= 65	10
< 65 and >= 61	9
< 61 and >= 58	8
< 58 and >= 54	7
< 54 and >= 51	6
< 51 and >= 48	5
< 48 and >= 44	4
< 44 and >= 40	**3**
< 40 and >= 35	2
< 35	1

ELA Median Growth Percentile	School Value: 46.5 / Points Earned: 4
>= 65	10
< 65 and >= 61	9
< 61 and >= 58	8
< 58 and >= 54	7
< 54 and >= 51	6
< 51 and >= 48	5
< 48 and >= 44	**4**
< 44 and >= 40	3
< 40 and >= 35	2
< 35	1

Math Adequate Growth Percentile	School Value: 17 / Points Earned: 0.5
>= 52	7.5
< 52 and >= 50	7
< 50 and >= 47	6.5
< 47 and >= 44	6
< 44 and >= 41	5.5
< 41 and >= 39	5
< 39 and >= 37	4.5
< 37 and >= 35	4
< 35 and >= 33	3.5
< 33 and >= 31	3
< 31 and >= 29	2.5
< 29 and >= 27	2
< 27 and >= 25	1.5
< 25 and >= 23	1
< 23	**0.5**

ELA Adequate Growth Percentile	School Value: 38.1 / Points Earned: 1.5
>= 63	7.5
< 63 and >= 61	7
< 61 and >= 59	6.5
< 59 and >= 57	6
< 57 and >= 55	5.5
< 55 and >= 53	5
< 53 and >= 51	4.5
< 51 and >= 49	4
< 49 and >= 47	3.5
< 47 and >= 45	3
< 45 and >= 43	2.5
< 43 and >= 41	2
< 41 and >= 38	**1.5**
< 38 and >= 35	1
< 35	0.5

SBAC Pooled Proficiency	School Value: 26.1 / Points Earned: 2
>= 60	20
< 60 and >= 58	19
< 58 and >= 56	18
< 56 and >= 55	17
< 55 and >= 54	16
< 54 and >= 53	15
< 53 and >= 52	14
< 52 and >= 50	13
< 50 and >= 49	12
< 49 and >= 48	11
< 48 and >= 46	10
< 46 and >= 44	9
< 44 and >= 42	8
< 42 and >= 40	7
< 40 and >= 38	6
< 38 and >= 35	5
< 35 and >= 33	4
< 33 and >= 30	3
< 30 and >= 26	**2**
< 26	1

SBAC Grade 3 Reading	School Value: 50 / Points Earned: 3
>= 63	5
< 63 and >= 51	4
< 51 and >= 38	**3**
< 38 and >= 25	2
< 25	1

ACCESS / WIDA Adequate Growth Percentile	School Value: 16.6 / Points Earned: 1
>= 57	10
< 57 and >= 54	9
< 54 and >= 51	8
< 51 and >= 48	7
< 48 and >= 45	6
< 45 and >= 42	5
< 42 and >= 39	4
< 39 and >= 36	3
< 36 and >= 33	2
< 33	**1**

School Value	Chronic Absenteeism	School Value
Rate: 23.4	Points Earned: 0.5	Reduction: 57
< 5	10	Chronic
>= 5 and < 6	9.5	Absenteeism Points
>= 6 and < 7	9	Earned for
>= 7 and < 8	8.5	Rate
>= 8 and < 9	8	
>= 9 and < 10	7.5	
>= 10 and < 11	7	
>= 11 and < 12	6.5	
>= 12 and < 13	6	
>= 13 and < 14	5.5	
>= 14 and < 15	5	>=30
>= 15 and < 16	4.5	>=27 and < 30
>= 16 and < 17	4	>=24 and <27
>= 17 and < 18	3.5	>=21 and <24
>= 18 and < 19	3	>=18 and <21
>= 19 and < 20	2.5	>=15 and <18
>= 20 and < 21	2	>=12 and <15
>= 21 and < 22	1.5	>=9 and <12
>= 22 and < 23	1	>=6 and <9
>= 23 and < 24	**0.5**	>=3 and <6
>= 24	0	<3

Chronic Absenteeism Reduction Incentive Point: 0

* - N-size is less than 10, therefore no points calculated for this measure.

ELA	School Value: 27.6
Opportunity Gap (AGP-Catch Up)	Points Earned: 2
>= 52	10
< 52 and >= 49	9
< 49 and >= 46	8
< 46 and >= 43	7
< 43 and >= 40	6
< 40 and >= 37	5
< 37 and >= 34	4
< 34 and >= 31	3
< 31 and >= 27	**2**
< 27	1

Math	School Value: 14.7
Opportunity Gap (AGP-Catch Up)	Points Earned: 1
>= 42	10
< 42 and >= 39	9
< 39 and >= 36	8
< 36 and >= 33	7
< 33 and >= 30	6
< 30 and >= 27	5
< 27 and >= 24	4
< 24 and >= 20	3
< 20 and >= 16	2
< 16	**1**

NSPF Measure Definitions & Descriptions

Student Growth Percentile (SGP) is a measure of student achievement over time and compares the achievement of similarly scoring students from one test administration to the next. For example, a student with an SGP of 54 in Math would imply that that student outgrew 54% of students with similar score histories from throughout the state.

Median Growth Percentile (MGP) is a summary of the student growth percentiles (SGP) in a school. A school's Median Growth Percentile (MGP) is determined by rank ordering all the SGPs in the school from lowest to highest and finding the median or middle number. For example, a Median Growth Percentile of 54 in Math for a school would imply that the typical student at the school outgrew 54% of their academic peers from throughout the state.

Adequate Growth Percentile (AGP) describes the amount of growth a student needs to become ("catch up") or stay proficient ("keep up") on the state assessment in three years or by the end of eighth grade. For example, a student well below proficiency may need to achieve a SGP of 64 for three consecutive years in order to reach proficiency. If that student achieves an SGP of 64 this year, they met AGP, but if they achieve an SGP of 63, they still grew at a high level, but did not meet AGP. A student well above proficiency may need to achieve an SGP of at least 43 for the next three years in order to remain proficient. As long as that student achieves an SGP of 43 or higher, they have met AGP. NSPF assigns AGP points based on the percentage of students meeting AGP by either "catching up" to proficiency or "keeping up" to proficiency.

Pooled Proficiency measures the percent of students meeting standard (Level 3 or 4) on Smarter Balanced assessments, Nevada Alternate Assessment, and the NV Science exam. For example, if 210 ELA assessments are given, 200 Math assessments are given, and 50 science exams are given the denominator for the "pool" is 460 (210 in ELA + 200 in Math + 50 in science). If 105 of those students met standard in ELA, 180 met standard in math, and 35 met standard in science the number of proficient students in the "pool" is 105 + 180 + 35, or 320. Thus, the "Pooled Proficiency" rate at the school would be 320 divided by 460: 69.6%. Students must be enrolled for at least 120 days between the first day of school and April 15th to be included.

ACCESS/WIDA AGP: The NSPF includes a measure of Adequate Growth Percentile to determine if English Learners have a high enough SGP that they will exit services within five years. Students must be enrolled for at least 90 days by the end of the testing window to be included.

Chronic Absenteeism Rate is defined as missing 10 percent, or more, of school days for any reason, excluding exempt absences. Students must be enrolled for at least 91 days to be included. ***Chronic Absenteeism Incentive Point:** *A school that reduces their rate of chronic absenteeism by at least 10% or more over the previous year's rate will earn a maximum of one (1) additional point, up to the total possible points for the measure. (Incentive point to expire after Fall 2025).*

Chronic Absenteeism Reduction: Beginning in Fall, 2025, a school that lowers their chronic absenteeism rate compared to their previous year's rate may earn points based on their efforts in reducing their chronic absenteeism, even if their rate by itself would not have earned them any points. Schools will receive points for their chronic absenteeism rate or their reduction, based on whichever measure yields more points.

Closing Opportunity Gaps measures the percent of students meeting their AGP who did not achieve proficiency in the prior year's ELA or Math Smarter Balanced Assessment ("catch up" to proficiency). Schools with less than 10 students in their "catch up" population may earn full points for the measure(s) if the school and all student groups are meeting the state goals in the content area(s) or are reducing non-proficiency by at least 10% over the previous year.

State Designations

Comprehensive Support and Improvement (CSI): CSI schools are identified in three ways: 1) bottom 5th performing Title I schools in the state according to their NSPF index score; 2) high schools with a four-year adjusted cohort graduation rate below 67%; 3) Title I schools not exiting their ATSI designation after a three-year improvement cycle.

Targeted Support and Improvement (TSI): A school identified as TSI has one or more student groups not meeting performance targets (above 15th percentile of performance) over two consecutive years in Academic Achievement AND two or more additional indicators. The same student group must be identified in those indicators in order to be designated.

Additional Targeted Support and Improvement (ATSI): A school with one or more student groups with an overall index score at or below the bottom 5th percent of schools in the state (i.e., performance of one student group falls below the CSI cut for the year).

Participation Warnings/Penalties: ESSA requires 95% participation on Math and ELA assessments for all students and all student groups. A participation warning is issued for schools not meeting the 95% requirement. Schools not meeting the 95% participation requirement for two or more consecutive years are issued a participation penalty. This penalty deducts one point for every student group not meeting the requirement in ELA and Math, up to 6 points, from the Academic Achievement indicator not to exceed earned points in the indicator. ESSA Penalty: For schools that do not meet overall school 95% participation in ELA and/or Math will be assessed a penalty in the same year. This penalty reduces the school's proficiency rate by adjusting the denominator to represent 95% participation in ELA and/or Math.

NSPF Designation Report

2024-2025 School Year

State Designations
ATSI
1st Year of Designation

School: **High Desert CS ES - FRL**

Total Index Score: **12.3**

85 Points Possible - Score is prorated (No WIDA/ACCESS; Grade 3 ELA)

Designated Yr CSI Cut: 15

Current CSI Cut: 15

Growth (35 Points Possible)	Academic Achievement (25 Points Possible)	Opportunity Gaps (20 Points Possible)	EL (10 Points Possible)	Engagement (10 Points Possible)
Earned Points: 6.5	Earned Points: 1.0	Earned Points: 3.0	Earned: -	Earned: 0.0

Calculated Measure Value Tables and Your School

Math Median Growth Percentile	School Value: 30 / Points Earned: 1
>= 65	10
< 65 and >= 61	9
< 61 and >= 58	8
< 58 and >= 54	7
< 54 and >= 51	6
< 51 and >= 48	5
< 48 and >= 44	4
< 44 and >= 40	3
< 40 and >= 35	2
< 35	**1**

ELA Median Growth Percentile	School Value: 47 / Points Earned: 4
>= 65	10
< 65 and >= 61	9
< 61 and >= 58	8
< 58 and >= 54	7
< 54 and >= 51	6
< 51 and >= 48	5
< 48 and >= 44	**4**
< 44 and >= 40	3
< 40 and >= 35	2
< 35	1

Math Adequate Growth Percentile	School Value: 13.1 / Points Earned: 0.5
>= 52	7.5
< 52 and >= 50	7
< 50 and >= 47	6.5
< 47 and >= 44	6
< 44 and >= 41	5.5
< 41 and >= 39	5
< 39 and >= 37	4.5
< 37 and >= 35	4
< 35 and >= 33	3.5
< 33 and >= 31	3
< 31 and >= 29	2.5
< 29 and >= 27	2
< 27 and >= 25	1.5
< 25 and >= 23	1
< 23	**0.5**

ELA Adequate Growth Percentile	School Value: 36.8 / Points Earned: 1
>= 63	7.5
< 63 and >= 61	7
< 61 and >= 59	6.5
< 59 and >= 57	6
< 57 and >= 55	5.5
< 55 and >= 53	5
< 53 and >= 51	4.5
< 51 and >= 49	4
< 49 and >= 47	3.5
< 47 and >= 45	3
< 45 and >= 43	2.5
< 43 and >= 41	2
< 41 and >= 38	1.5
< 38 and >= 35	**1**
< 35	0.5

SBAC Pooled Proficiency	School Value: 21.4 / Points Earned: 1
>= 60	20
< 60 and >= 58	19
< 58 and >= 56	18
< 56 and >= 55	17
< 55 and >= 54	16
< 54 and >= 53	15
< 53 and >= 52	14
< 52 and >= 50	13
< 50 and >= 49	12
< 49 and >= 48	11
< 48 and >= 46	10
< 46 and >= 44	9
< 44 and >= 42	8
< 42 and >= 40	7
< 40 and >= 38	6
< 38 and >= 35	5
< 35 and >= 33	4
< 33 and >= 30	3
< 30 and >= 26	2
< 26	**1**

SBAC Grade 3 Reading	School Value: - / Points Earned: -
>= 63	5
< 63 and >= 51	4
< 51 and >= 38	3
< 38 and >= 25	2
< 25	1

ACCESS / WIDA Adequate Growth Percentile	School Value: - / Points Earned: -
>= 57	10
< 57 and >= 54	9
< 54 and >= 51	8
< 51 and >= 48	7
< 48 and >= 45	6
< 45 and >= 42	5
< 42 and >= 39	4
< 39 and >= 36	3
< 36 and >= 33	2
< 33	1

Chronic Absenteeism	School Value: 33.6
	Points Earned: 0.0
< 5	10
>= 5 and < 6	9.5
>= 6 and < 7	9
>= 7 and < 8	8.5
>= 8 and < 9	8
>= 9 and < 10	7.5
>= 10 and < 11	7
>= 11 and < 12	6.5
>= 12 and < 13	6
>= 13 and < 14	5.5
>= 14 and < 15	5
>= 15 and < 16	4.5
>= 16 and < 17	4
>= 17 and < 18	3.5
>= 18 and < 19	3
>= 19 and < 20	2.5
>= 20 and < 21	2
>= 21 and < 22	1.5
>= 22 and < 23	1
>= 23 and < 24	0.5
>= 24	0

ELA Opportunity Gap (AGP-Catch Up)	School Value: 28.1 Points Earned: 2
>= 52	10
< 52 and >= 49	9
< 49 and >= 46	8
< 46 and >= 43	7
< 43 and >= 40	6
< 40 and >= 37	5
< 37 and >= 34	4
< 34 and >= 31	3
< 31 and >= 27	2
< 27	1

Math Opportunity Gap (AGP-Catch Up)	School Value: 8.8 Points Earned: 1
>= 42	10
< 42 and >= 39	9
< 39 and >= 36	8
< 36 and >= 33	7
< 33 and >= 30	6
< 30 and >= 27	5
< 27 and >= 24	4
< 24 and >= 20	3
< 20 and >= 16	2
< 16	1

* - N-size is less than 10, therefore no points calculated for this measure.

NSPF Measure Definitions & Descriptions

Student Growth Percentile (SGP) is a measure of student achievement over time and compares the achievement of similarly scoring students from one test administration to the next. For example, a student with an SGP of 54 in Math would imply that that student outgrew 54% of students with similar score histories from throughout the state.

Median Growth Percentile (MGP) is a summary of the student growth percentiles (SGP) in a school. A school's Median Growth Percentile (MGP) is determined by rank ordering all the SGPs in the school from lowest to highest and finding the median or middle number. For example, a Median Growth Percentile of 54 in Math for a school would imply that the typical student at the school outgrew 54% of their academic peers from throughout the state.

Adequate Growth Percentile (AGP) describes the amount of growth a student needs to become ("catch up") or stay proficient ("keep up") on the state assessment in three years or by the end of eighth grade. For example, a student well below proficiency may need to achieve a SGP of 64 for three consecutive years in order to reach proficiency. If that student achieves an SGP of 64 this year, they met AGP, but if they achieve an SGP of 63, they still grew at a high level, but did not meet AGP. A student well above proficiency may need to achieve an SGP of at least 43 for the next three years in order to remain proficient. As long as that student achieves an SGP of 43 or higher, they have met AGP. NSPF assigns AGP points based on the percentage of students meeting AGP by either "catching up" to proficiency or "keeping up" to proficiency.

Pooled Proficiency measures the percent of students meeting standard (Level 3 or 4) on Smarter Balanced assessments, Nevada Alternate Assessment, and the NV Science exam. For example, if 210 ELA assessments are given, 200 Math assessments are given, and 50 science exams are given the denominator for the "pool" is 460 (210 in ELA + 200 in Math + 50 in science). If 105 of those students met standard in ELA, 180 met standard in math, and 35 met standard in science the number of proficient students in the "pool" is 105 + 180 + 35, or 320. Thus, the "Pooled Proficiency" rate at the school would be 320 divided by 460: 69.6%. Students must be enrolled for at least 120 days between the first day of school and April 15th to be included.

ACCESS/WIDA AGP: The NSPF includes a measure of Adequate Growth Percentile to determine if English Learners have a high enough SGP that they will exit services within five years. Students must be enrolled for at least 90 days by the end of the testing window to be included.

Chronic Absenteeism is defined as missing 10 percent, or more, of school days for any reason, excluding exempt absences. Students must be enrolled for at least 91 days to be included.

Closing Opportunity Gaps measures the percent of students meeting their AGP who did not achieve proficiency in the prior year's ELA or Math Smarter Balanced Assessment ("catch up" to proficiency).

State Designations

Comprehensive Support and Improvement (CSI): CSI schools are identified in three ways: 1) bottom 5th performing Title I schools in the state according to their NSPF index score; 2) high schools with a four-year adjusted cohort graduation rate below 67%; 3) Title I schools not exiting their ATSI designation after a three-year improvement cycle.

Targeted Support and Improvement (TSI): A school identified as TSI has one or more student groups not meeting performance targets (above 15th percentile of performance) over two consecutive years in Academic Achievement AND two or more additional indicators. The same student group must be identified in those indicators in order to be designated.

Additional Targeted Support and Improvement (ATSI): A school with one or more student groups with an overall index score at or below the bottom 5th percent of schools in the state (i.e., performance of one student group falls below the CSI cut for the year).

Participation Warnings/Penalties: ESSA requires 95% participation on Math and ELA assessments for all students and all student groups. A participation warning is issued for schools not meeting the 95% requirement. Schools not meeting the 95% participation requirement for two or more consecutive years are issued a participation penalty. This penalty deducts one point for every student group not meeting the requirement in ELA and Math, up to 6 points, from the Academic Achievement indicator not to exceed earned points in the indicator. ESSA Penalty: For schools that do not meet overall school 95% participation in ELA and/or Math will be assessed a penalty in the same year. This penalty reduces the school's proficiency rate by adjusting the denominator to represent 95% participation in ELA and/or Math.

Nevada School Performance Framework Scoring

2024-2025 School Year ★★★☆☆

State Designations
No

School: **High Desert CS MS**

Testing Participation Warning:

Total Index Score: **51.6**

90 Points Possible - Score is prorated (No WIDA/ACCESS)

CSI Cut: 14

Growth (30 Points Possible)	Academic Achievement (25 Points Possible)	Opportunity Gaps (20 Points Possible)	EL (10 Points Possible)	Engagement (15 Points Possible)
Earned Points: 16.5	Earned Points: 15.0	Earned Points: 10.0	Earned: -	Earned: 5.0

Calculated Measure Value Tables and Your School

Math Median Growth Percentile	School Value: 54 / Points Earned: 7
>= 65	10
< 65 and >= 61	9
< 61 and >= 58	8
< 58 and >= 54	**7**
< 54 and >= 51	6
< 51 and >= 48	5
< 48 and >= 44	4
< 44 and >= 40	3
< 40 and >= 35	2
< 35	1

ELA Median Growth Percentile	School Value: 50 / Points Earned: 5
>= 65	10
< 65 and >= 61	9
< 61 and >= 58	8
< 58 and >= 54	7
< 54 and >= 51	6
< 51 and >= 48	**5**
< 48 and >= 44	4
< 44 and >= 40	3
< 40 and >= 35	2
< 35	1

Math Adequate Growth Percentile	School Value: 23 / Points Earned: 2
>= 42	5
< 42 and >= 39	4.5
< 39 and >= 35	4
< 35 and >= 31	3.5
< 31 and >= 27	3
< 27 and >= 24	2.5
< 24 and >= 21	**2**
< 21 and >= 18	1.5
< 18 and >= 15	1
< 15	0.5

ELA Adequate Growth Percentile	School Value: 46.3 / Points Earned: 2.5
>= 61	5
< 61 and >= 58	4.5
<58 and >= 55	4
< 55 and >= 51	3.5
< 51 and >= 48	3
< 48 and >= 45	**2.5**
< 45 and >= 41	2
< 41 and >= 37	1.5
< 37 and >= 32	1
< 32	0.5

Math Opportunity Gap (AGP-Catch Up)	School Value: 11.1 / Points Earned: 4
>= 24	10
< 24 and >= 21	9
< 21 and >= 19	8
< 19 and >= 17	7
< 17 and >= 15	6
< 15 and >= 13	5
< 13 and >= 11	**4**
< 11 and >= 10	3
< 10 and >= 8	2
< 8	1

ELA Opportunity Gap (AGP-Catch Up)	School Value: 26.6 / Points Earned: 6
>= 34	10
< 34 and >= 32	9
< 32 and >= 30	8
< 30 and >= 28	7
< 28 and >= 26	**6**
< 26 and >= 24	5
< 24 and >= 22	4
< 22 and >= 19	3
< 19 and >= 16	2
< 16	1

ACCESS / WIDA Adequate Growth Percentile	School Value: - / Points Earned: -
>= 36	10
< 36 and >= 32	9
< 32 and >= 29	8
< 29 and >= 26	7
< 26 and >= 23	6
< 23 and >= 20	5
< 20 and >= 18	4
< 18 and >= 16	3
< 16 and >= 13	2
< 13	1

NAC 389.445 (I) A-D	School Value: 100 / Points Earned: 3
>= 90	**3**
< 90 and >= 75	2
< 75 and >= 60	1
< 60	0

Academic Learning Plan	School Value: 100 / Points Earned: 2
>= 95	**2**
< 95	0

SBAC Pooled Proficiency	School Value: 40.3 Points Earned: 15
>= 56	25
< 56 and >= 55	24
< 55 and >= 54	23
< 54 and >= 52	22
< 52 and >= 50	21
< 50 and >= 48	20
< 48 and >= 46	19
< 46 and >= 44	18
< 44 and >= 42	17
< 42 and >= 41	16
< 41 and >= 40	**15**
< 40 and >= 39	14
< 39 and >= 37	13
< 37 and >= 36	12
< 36 and >= 34	11
< 34 and >= 32	10
< 32 and >= 30	9
< 30 and >= 28	8
< 28 and >= 27	7
< 27 and >= 26	6
< 26 and >= 25	5
< 25 and >= 24	4
< 24 and >= 23	3
< 23 and >= 22	2
< 22	1

School Value Rate: 34.2	Chronic Absenteeism Points Earned: 0	School Value Reduction: 81
< 5	10	Chronic Absenteeism Points Earned for Rate
>= 5 and < 6	9.5	
>= 6 and < 7	9	
>= 7 and < 8	8.5	
>= 8 and < 9	8	
>= 9 and < 10	7.5	
>= 10 and < 11	7	
>= 11 and < 12	6.5	
>= 12 and < 13	6	
>= 13 and < 14	5.5	
>= 14 and < 15	5	>=25
>= 15 and < 16	4.5	>=22.5 and <25
>= 16 and < 17	4	>=20 and <22.5
>= 17 and < 18	3.5	>=17.5 and <20
>= 18 and < 19	3	>=15 and <17.5
>= 19 and < 20	2.5	>=12.5 and <15
>= 20 and < 21	2	>=10 and <12.5
>= 21 and < 22	1.5	>=7.5 and <10
>= 22 and < 23	1	>=5 and <7.5
>= 23 and < 24	0.5	>=2.5 and <5
>= 24	**0**	<2.5

Chronic Absenteeism Reduction Incentive Point: 0

* - N-size is less than 10, therefore no points calculated for this measure.

NSPF Measure Definitions & Descriptions

Student Growth Percentile (SGP) is a measure of student achievement over time and compares the achievement of similarly scoring students from one test administration to the next. For example, a student with an SGP of 54 in Math would imply that that student outgrew 54% of students with similar score histories from throughout the state.

Median Growth Percentile (MGP) is a summary of the student growth percentiles (SGP) in a school. A school's Median Growth Percentile (MGP) is determined by rank ordering all the SGPs in the school from lowest to highest and finding the median or middle number. For example, a Median Growth Percentile of 54 in Math for a school would imply that the typical student at the school outgrew 54% of their academic peers from throughout the state.

Adequate Growth Percentile (AGP) describes the amount of growth a student needs to become ("catch up") or stay proficient ("keep up") on the state assessment in three years or by the end of eighth grade. For example, a student well below proficiency may need to achieve a SGP of 64 for three consecutive years in order to reach proficiency. If that student achieves an SGP of 64 this year, they met AGP, but if they achieve an SGP of 63, they still grew at a high level, but did not meet AGP. A student well above proficiency may need to achieve an SGP of at least 43 for the next three years in order to remain proficient. As long as that student achieves an SGP of 43 or higher, they have met AGP. NSPF assigns AGP points based on the percentage of students meeting AGP by either "catching up" to proficiency or "keeping up" to proficiency.

Pooled Proficiency measures the percent of students meeting standard (Level 3 or 4) on Smarter Balanced assessments, Nevada Alternate Assessment, and the NV Science exam. For example, if 210 ELA assessments are given, 200 Math assessments are given, and 50 science exams are given the denominator for the "pool" is 460 (210 in ELA + 200 in Math + 50 in science). If 105 of those students met standard in ELA, 180 met standard in math, and 35 met standard in science the number of proficient students in the "pool" is 105 + 180 + 35, or 320. Thus, the "Pooled Proficiency" rate at the school would be 320 divided by 460: 69.6%. Students must be enrolled for at least 120 days between the first day of school and April 15th to be included.

ACCESS/WIDA AGP: The NSPF includes a measure of Adequate Growth Percentile to determine if English Learners have a high enough SGP that they will exit services within five years. Students must be enrolled for at least 90 days by the end of the testing window to be included.

Chronic Absenteeism Rate is defined as missing 10 percent, or more, of school days for any reason, excluding exempt absences. Students must be enrolled for at least 91 days to be included. ***Chronic Absenteeism Incentive Point:** *A school that reduces their rate of chronic absenteeism by at least 10% or more over the previous year's rate will earn a maximum of one (1) additional point, up to the total possible points for the measure. (Incentive point to expire after Fall 2025).*

Chronic Absenteeism Reduction: Beginning in Fall, 2025, a school that lowers their chronic absenteeism rate compared to their previous year's rate may earn points based on their efforts in reducing their chronic absenteeism, even if their rate by itself would not have earned them any points. Schools will receive points for their chronic absenteeism rate or their reduction, based on whichever measure yields more points.

NAC 389.445 Middle School credit requirements: This is intended to be a measure of credit accrual and "High School" readiness. NAC 389.445A lists the required units of core credit that must be obtained during the seventh and eighth grades for promotion to high school. This measure is calculated using the total number of students meeting the requirements of NAC 389.445 at the end of the eighth-grade year divided by the total number of eighth graders enrolled at the school at the end of the school year.

Academic Learning Plans: This measure calculates the percentage of middle school students with an academic learning plan in place.

Closing Opportunity Gaps measures the percent of students meeting their AGP who did not achieve proficiency in the prior year's ELA or Math Smarter Balanced Assessment ("catch up" to proficiency). Schools with less than 10 students in their "catch up" population may earn full points for the measure(s) if the school and all student groups are meeting the state goals in the content area(s) or are reducing non-proficiency by at least 10% over the previous year.

State Designations

Comprehensive Support and Improvement (CSI): CSI schools are identified in three ways: 1) bottom 5th performing Title I schools in the state according to their NSPF index score; 2) high schools with a four-year adjusted cohort graduation rate below 67%; 3) Title I schools not exiting their ATSI designation after a three-year improvement cycle.

Targeted Support and Improvement (TSI): A school identified as TSI has one or more student groups not meeting performance targets (above 15th percentile of performance) over two consecutive years in Academic Achievement AND two or more additional indicators. The same student group must be identified in those indicators in order to be designated.

Additional Targeted Support and Improvement (ATSI): A school with one or more student groups with an overall index score at or below the bottom 5th percent of schools in the state (i.e., performance of one student group falls below the CSI cut for the year).

Participation Warnings/Penalties: ESSA requires 95% participation on Math and ELA assessments for all students and all student groups. A participation warning is issued for schools not meeting the 95% requirement. Schools not meeting the 95% participation requirement for two or more consecutive years are issued a participation penalty. This penalty deducts one point for every student group not meeting the requirement in ELA and Math, up to 6 points, from the Academic Achievement indicator not to exceed earned points in the indicator. ESSA Penalty: For schools that do not meet overall school 95% participation in ELA and/or Math will be assessed a penalty in the same year. This penalty reduces the school's proficiency rate by adjusting the denominator to represent 95% participation in ELA and/or Math.

Considerations for Reviewing *Preliminary* Smarter Balanced and Nevada Science Scores

Wednesday, June 25, 2025

(embargoed until July 31st)

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- WCSD received preliminary scores from our testing vendor from the 2024-25 Smarter Balanced Assessment (grades 3-8) and Nevada Science Assessment (grades 5 and 8).

- The current data described is based on preliminary results received from the testing vendor, not from the official file from the Nevada Department of Education. While differences between the preliminary testing vendor file and the final Nevada Department of Education file are rare, they are possible, which is why we request these results remain embargoed until the final file is received. We expect to receive the final file from the Nevada Department of Education in mid-to-late July.

- This marks the single largest one-year increase in ELA and Math proficiency rates since 2015-16. We are thrilled to see such strong gains in both ELA and Math scores this year. These results are a direct reflection of the hard work and perseverance shown by our students, staff, and families throughout the year and we could not be more proud of their success.

- Overall, the District percentage of students scoring at a level 3-meeting grade level standard or 4-exceeding grade level standard **in English Language Arts (ELA) increased 3.4 percentage points** from the 2023-24 school year, with 44.3% of students scoring at a level 3 or 4.
    - Gains in ELA proficiency were made among all race/ethnicity and special population groups.

- **District scores in Math increased 2.7 percentage points** from the 2023-24 school year, with 36.6% of students scoring at a level 3 or 4.
    - Gains in Math proficiency were made among all race/ethnicity and special population groups.

- **Nevada Science scores increased slightly (+ .8)** from the 2023-24 school year, with 28.5% of students in grades 5 and 8 scoring at a level 3 or 4.
    - Grade 5 experienced a large increase of 4.2 percentage points, with 21.1% of students scoring at a level 3 or 4.
    - Grade 8 experienced a decline of 2.5 percentage points, with 36.5% of students scoring at a level 3 or 4.
    - Gains were made among five of seven race/ethnicity groups.
    - Gains were made among three of five special population groups.

- Schools received their preliminary results to support school improvement planning before classes resume on August 11. However, they were asked to keep the results confidential until the final data is released by the Nevada Department of Education in mid-to-late July.

- This spring, the Nevada Department of Education adopted a shorter version of the Smarter Balanced Assessment for English and Math, called the "Adjusted Blueprint." This version of the assessment reduced the number of computer adaptive test questions, while the performance test stayed the same in length. While this change may have slightly affected scores, it likely did not have a major impact. Results from the spring i-Ready test showed similar trends, and the shortened test has been shown to meet all key design standards.

- The Department of Research and Evaluation will update district leadership and the community on how WCSD's performance compares to other districts and states once results are posted to better contextualize WCSD's data trends. This typically occurs mid-to-late September.

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Summary Results

*

Percentage of students scoring at a level 3 or 4 on Smarter Balanced and Nevada Science Assessments between 2018-19 and 2024-25 by school level, year, and subject.

ELA	2018-19*	2020-21**	2021-22	2022-23	2023-24	2024-25	Change from 2023-24 to 2024-25
District	48.6%	43.4%	45.3%	41.2%	40.9%	44.3%	+3.4
Elementary	47.8%	44.2%	46.1%	43.2%	44.1%	47.2%	+3.1
Middle	49.8%	43.4%	44.4%	39.1%	37.6%	41.3%	+3.7

Math	2018-19*	2020-21**	2021-22	2022-23	2023-24	2024-25	Change from 2023-24 to 2024-25
District	40.2%	31.1%	33.7%	33.6%	33.9%	36.6%	+2.7
Elementary	43.1%	37.6%	39.9%	40.0%	39.6%	43.5%	+3.9
Middle	35.9%	24.1%	27.0%	26.9%	27.8%	29.3%	+1.5

Science	2018-19	2020-21*	2021-22	2022-23	2023-24	2024-25	Change from 2023-24 to 2024-25
District	35.4%	30.4%	31.2%	29.3%	27.7%	28.5%	+.8
Grade 5	27.8%	24.2%	24.2%	23.2%	16.9%	21.1%	+4.2
Grade 8	43.2%	36.8%	37.6%	35.6%	39.0%	36.5%	-2.5

Elementary schools were mostly K–6 in 2018–19 but gradually transitioned to K–5 over the next three years. By 2022–23, all elementary schools had fully shifted to the K–5 model.

** *All state testing was paused in spring 2019-20 and no data from that year is available. Participation requirements were not in effect in 2020-21, and participation was lower as a result.*

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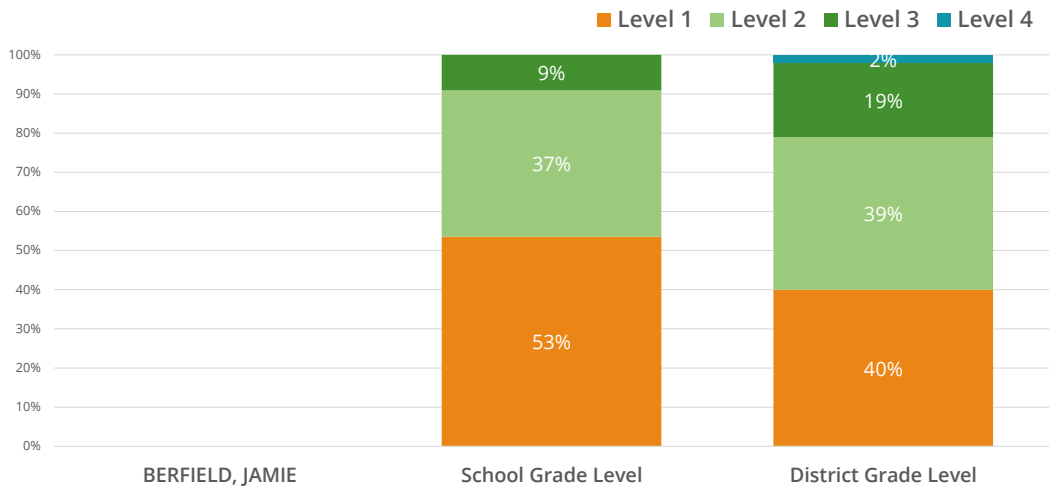
BERFIELD, JAMIE

School: High Desert **Grade:** 5

Science

CAUTION: These data are provided for information only. Attributions about teachers should not be made from these results as a number of factors can impact classroom-level data.

Overall Science Performance Levels



CALDWELL, AMBER

School: High Desert **Grade:** 5

Science

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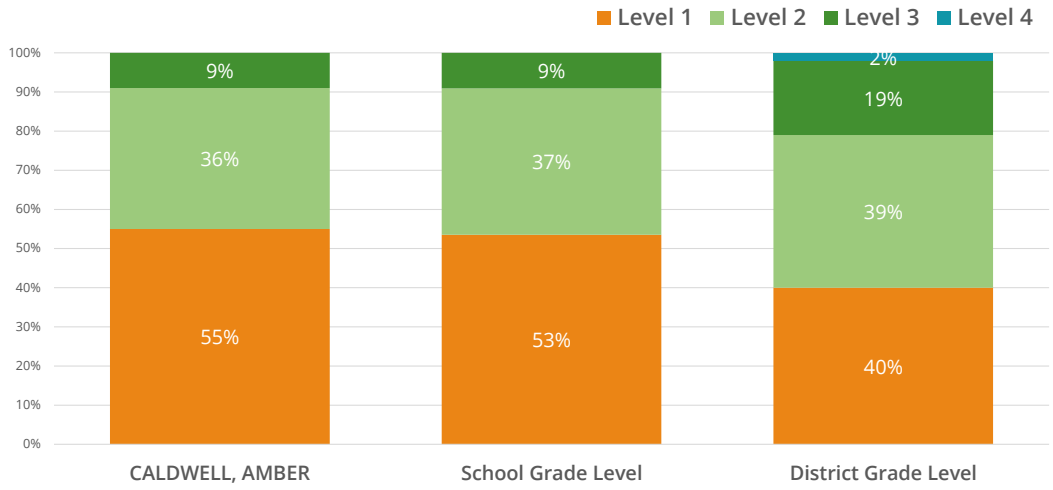
Overall Science Performance Levels



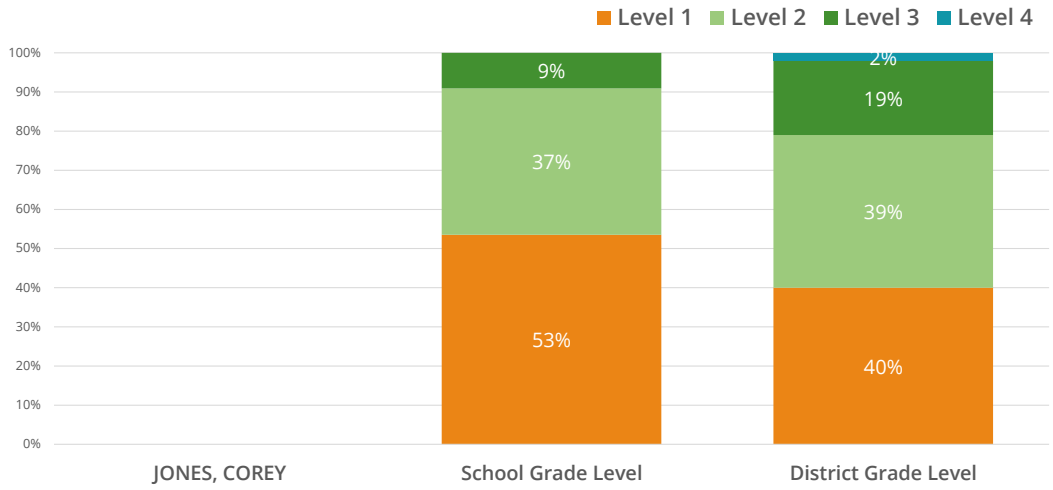
JONES, COREY

School: High Desert **Grade:** 5

Science

CAUTION: These data are provided for information only. Attributions about teachers should not be made from these results as a number of factors can impact classroom-level data.

Overall Science Performance Levels



MARCONDES, JENNIFER

School: High Desert **Grade:** 5

Science

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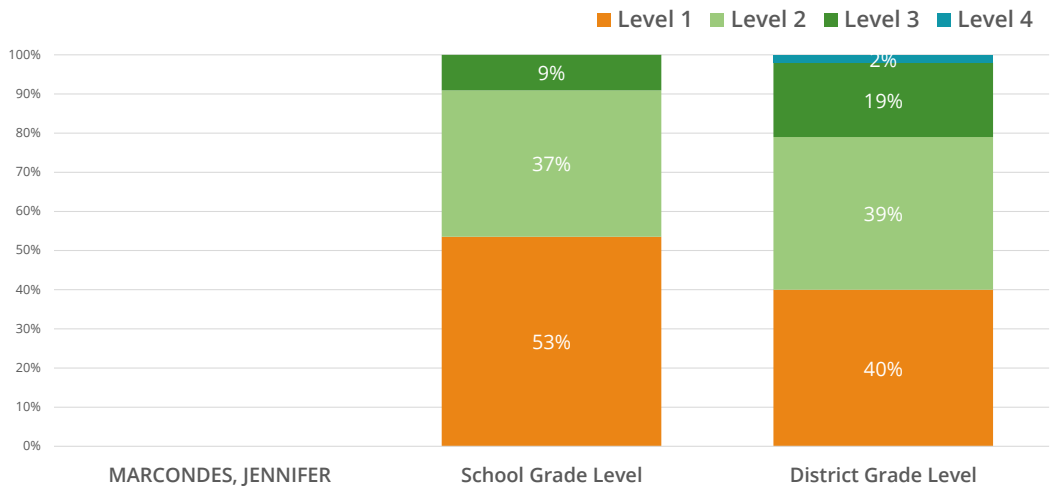
Overall Science Performance Levels



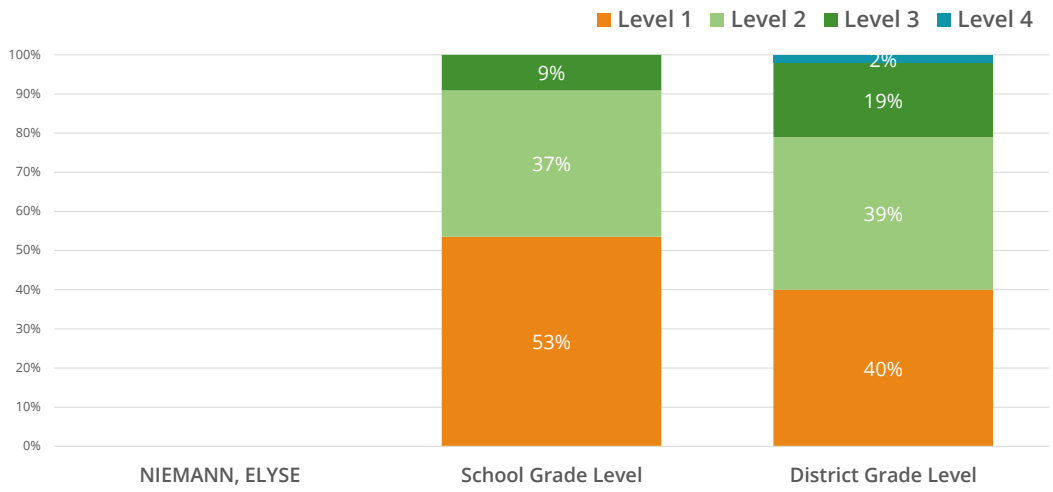
NIEMANN, ELYSE

School: High Desert **Grade:** 5

Science

CAUTION: These data are provided for information only. Attributions about teachers should not be made from these results as a number of factors can impact classroom-level data.

Overall Science Performance Levels



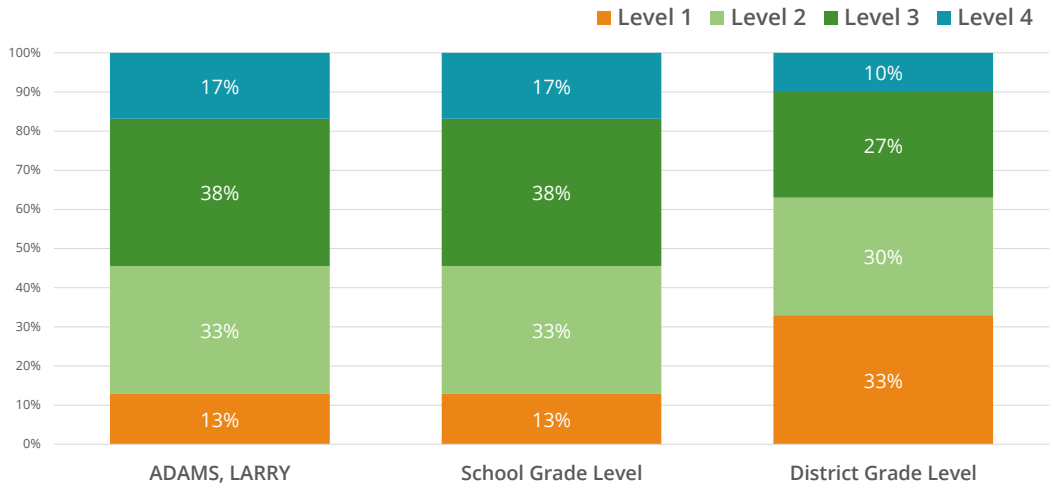
ADAMS, LARRY

School: High Desert **Grade:** 8

Science

CAUTION: These data are provided for information only. Attributions about teachers should not be made from these results as a number of factors can impact classroom-level data.

Overall Science Performance Levels



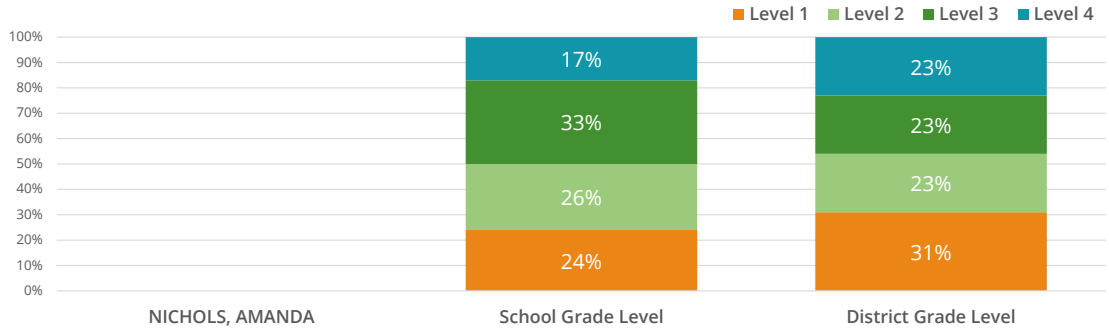
NICHOLS, AMANDA

School: High Desert **Grade:** 3

English / Language Arts

CAUTION: These data are provided for information only. Attributions about teachers should not be made from these results as a number of factors can impact classroom-level data.

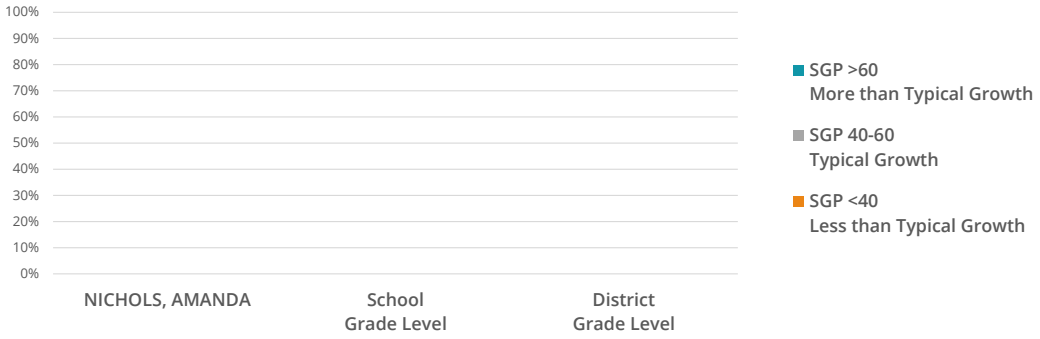
ELA Smarter Balanced Performance Levels



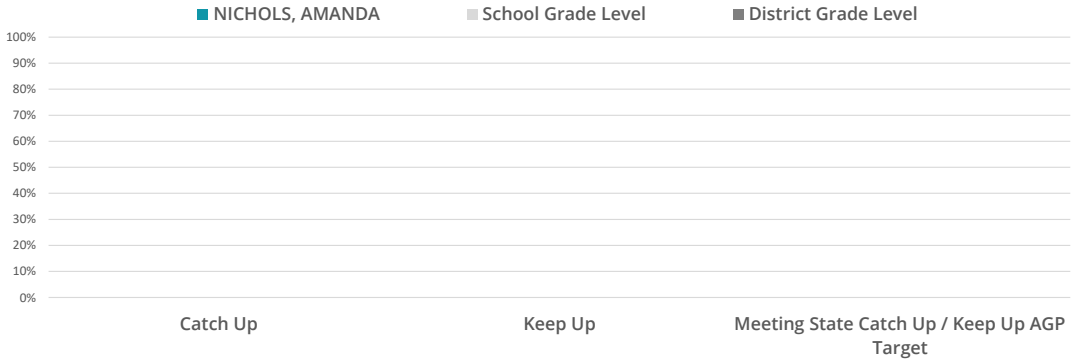
ELA Smarter Balanced Median Student Growth Percentile

NICHOLS, AMANDA	School Grade Level	District Grade Level

ELA Smarter Balanced Student Growth Percentile



ELA Smarter Balanced Adequate Growth Percentile



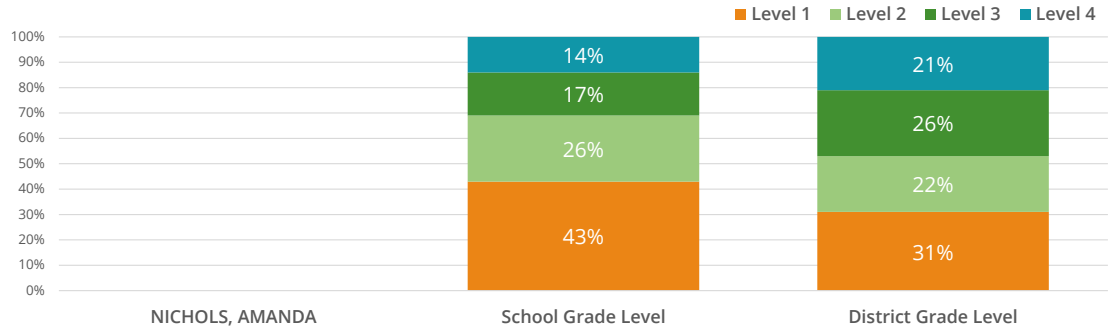
NICHOLS, AMANDA

School: High Desert **Grade:** 3

Mathematics

CAUTION: These data are provided for information only. Attributions about teachers should not be made from these results as a number of factors can impact classroom-level data.

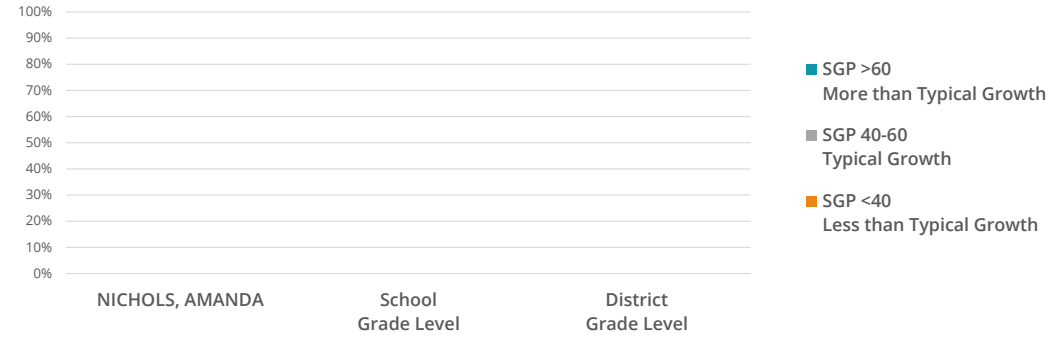
Math Smarter Balanced Performance Levels



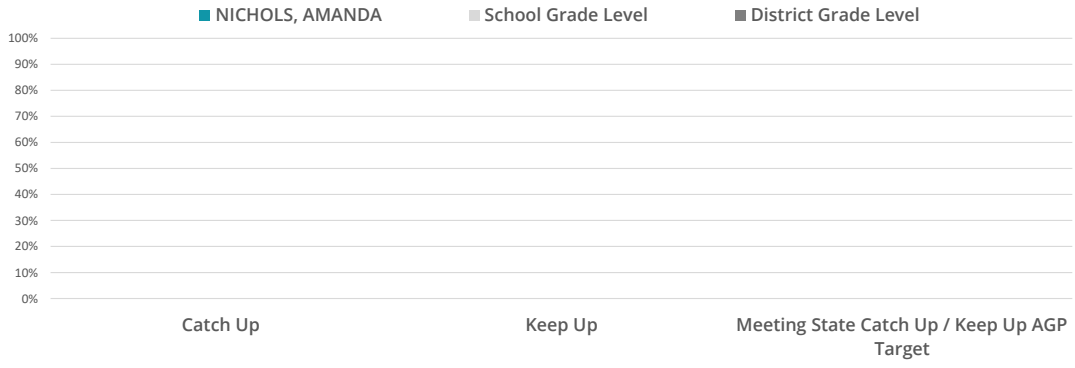
Math Smarter Balanced Median Student Growth Percentile

NICHOLS, AMANDA	School Grade Level	District Grade Level

Math Smarter Balanced Student Growth Percentile



Math Smarter Balanced Adequate Growth Percentile



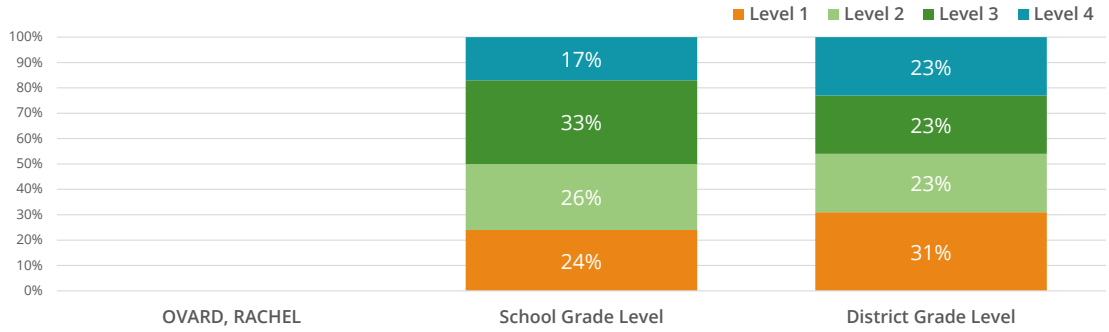
OVARD, RACHEL

School: High Desert **Grade:** 3

English / Language Arts

CAUTION: These data are provided for information only. Attributions about teachers should not be made from these results as a number of factors can impact classroom-level data.

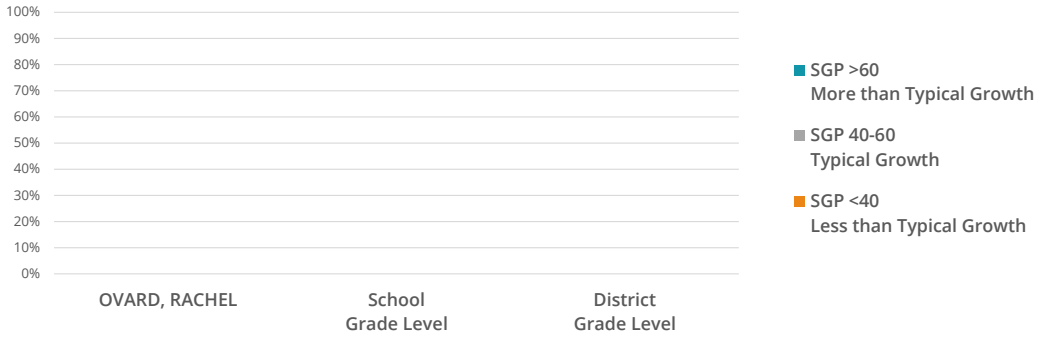
ELA Smarter Balanced Performance Levels



ELA Smarter Balanced Median Student Growth Percentile

OVARD, RACHEL	School Grade Level	District Grade Level

ELA Smarter Balanced Student Growth Percentile



ELA Smarter Balanced Adequate Growth Percentile

OVARD, RACHEL

School: High Desert **Grade:** 3

Mathematics

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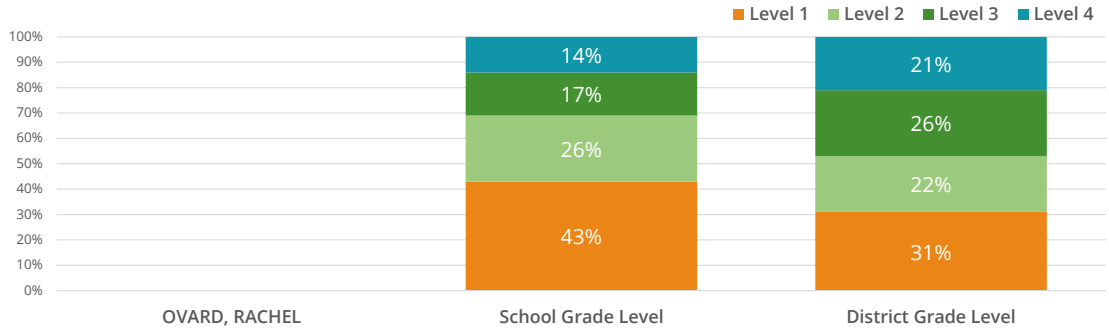
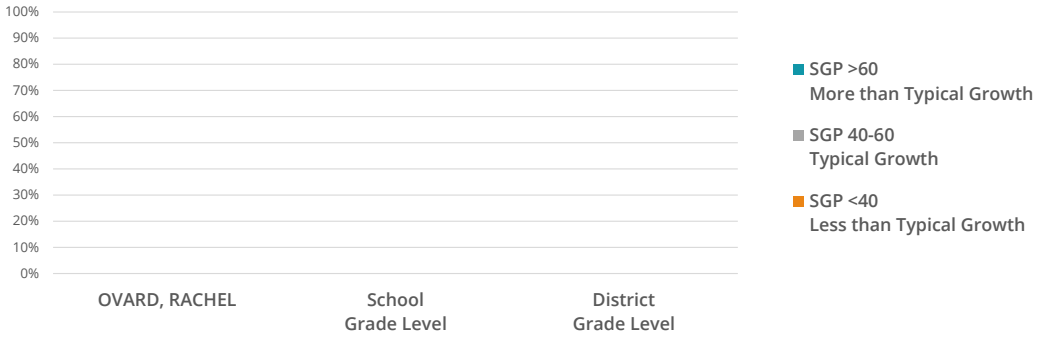
Math Smarter Balanced Performance Levels



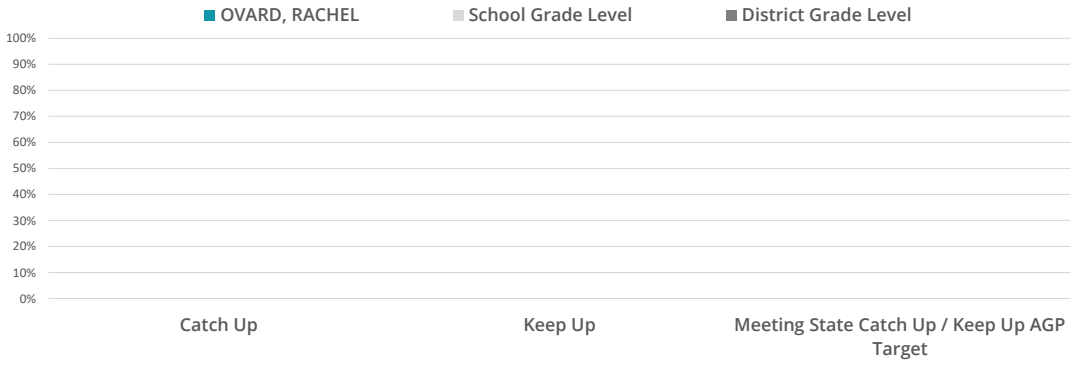
Math Smarter Balanced Median Student Growth Percentile

OVARD, RACHEL	School Grade Level	District Grade Level

Math Smarter Balanced Student Growth Percentile



Math Smarter Balanced Adequate Growth Percentile



REEDER, AUTUMN

School: High Desert **Grade:** 3

English / Language Arts

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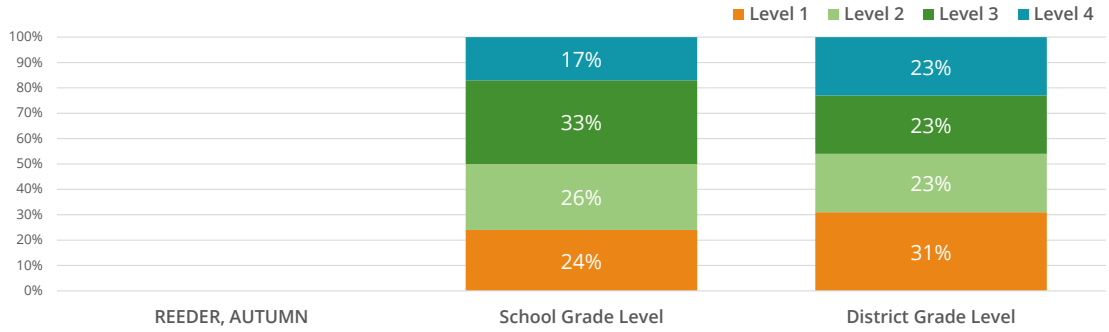
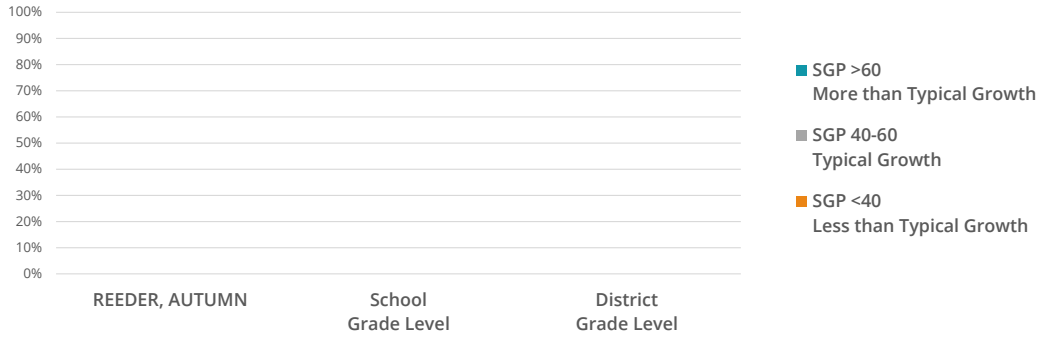
ELA Smarter Balanced Performance Levels



ELA Smarter Balanced Median Student Growth Percentile

REEDER, AUTUMN	School Grade Level	District Grade Level

ELA Smarter Balanced Student Growth Percentile



ELA Smarter Balanced Adequate Growth Percentile

REEDER, AUTUMN

School: High Desert **Grade:** 3

Mathematics

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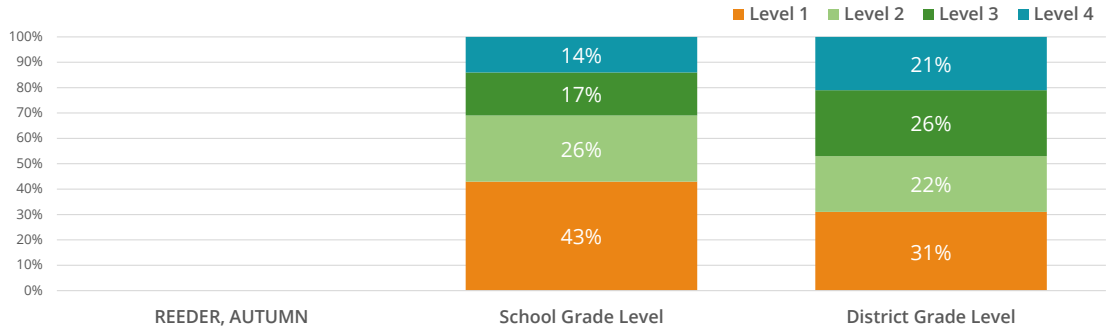
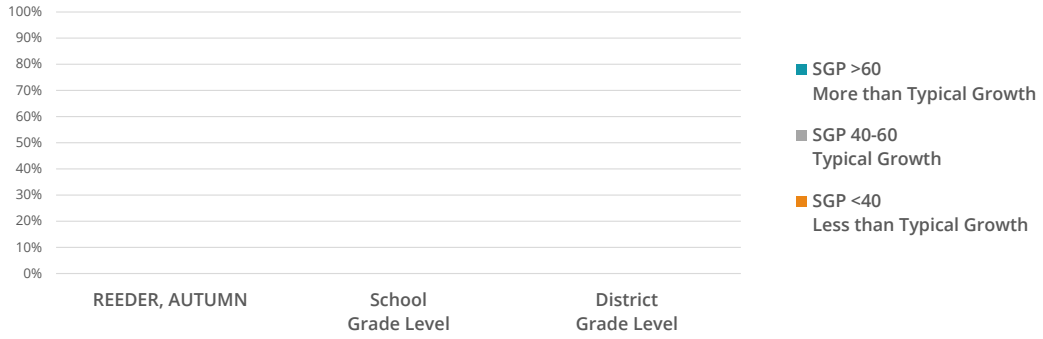
Math Smarter Balanced Performance Levels



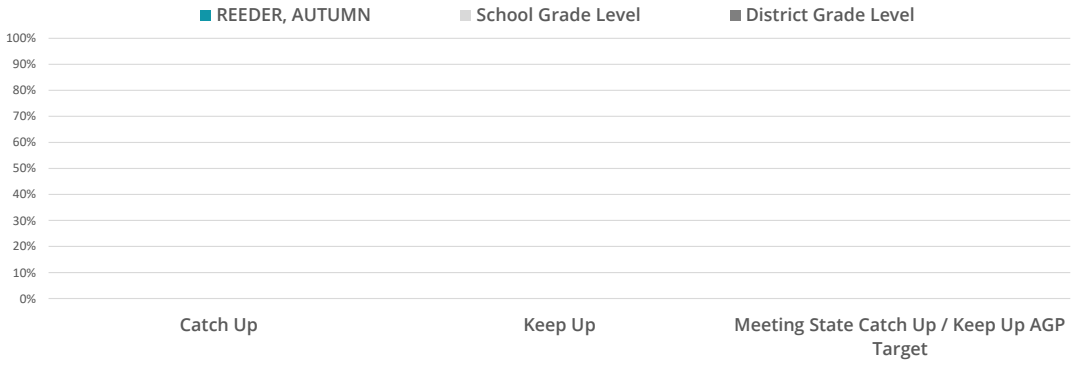
Math Smarter Balanced Median Student Growth Percentile

REEDER, AUTUMN	School Grade Level	District Grade Level

Math Smarter Balanced Student Growth Percentile



Math Smarter Balanced Adequate Growth Percentile



RHODES, CHRISTINA

School: High Desert **Grade:** 3

English / Language Arts

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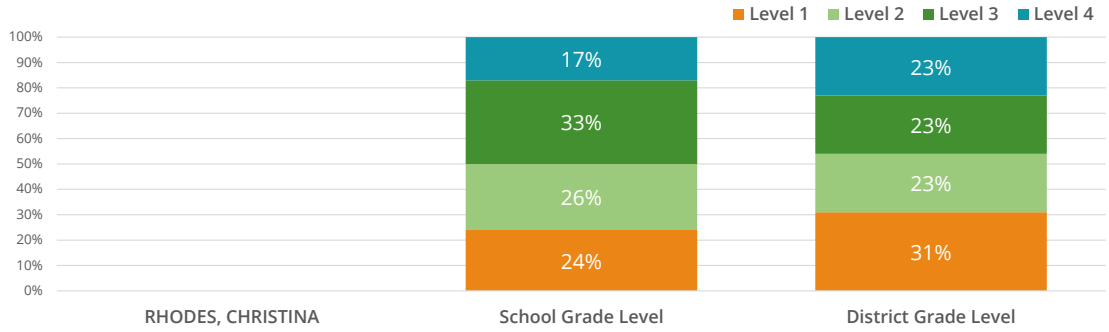
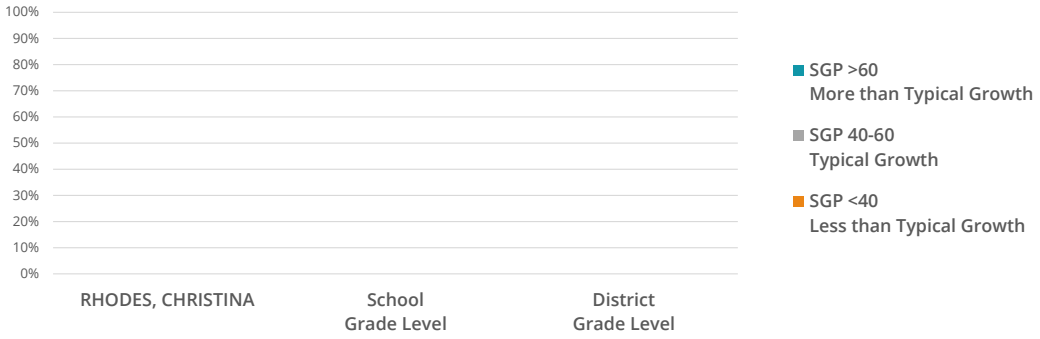
ELA Smarter Balanced Performance Levels



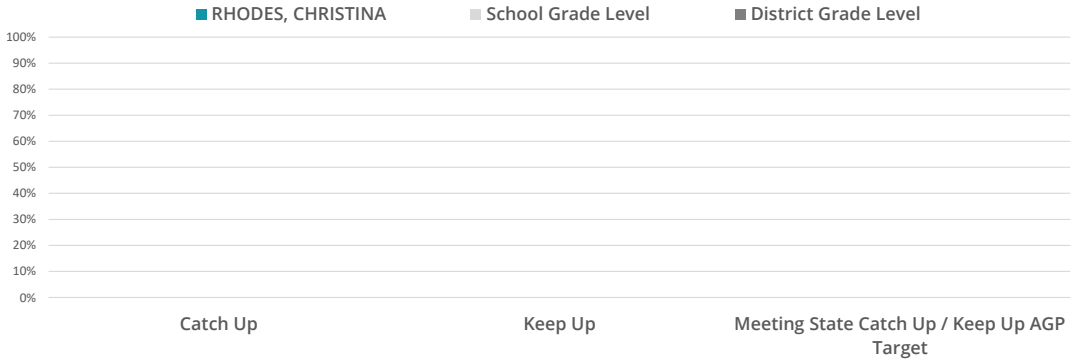
ELA Smarter Balanced Median Student Growth Percentile

RHODES, CHRISTINA	School Grade Level	District Grade Level

ELA Smarter Balanced Student Growth Percentile



ELA Smarter Balanced Adequate Growth Percentile



RHODES, CHRISTINA

School: High Desert **Grade:** 3

Mathematics

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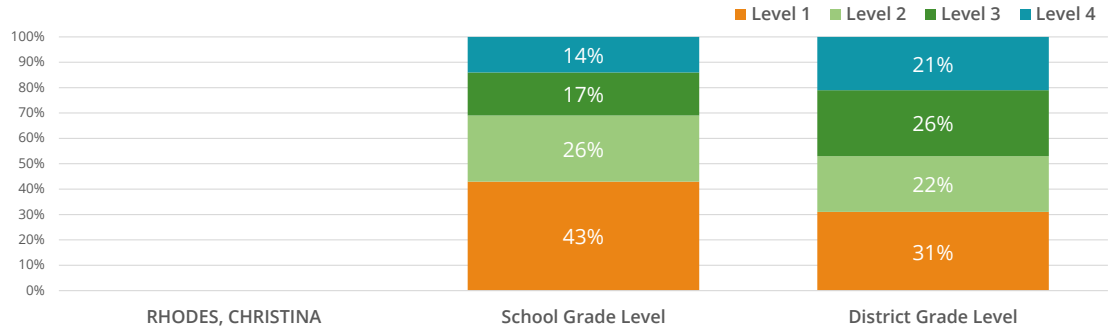
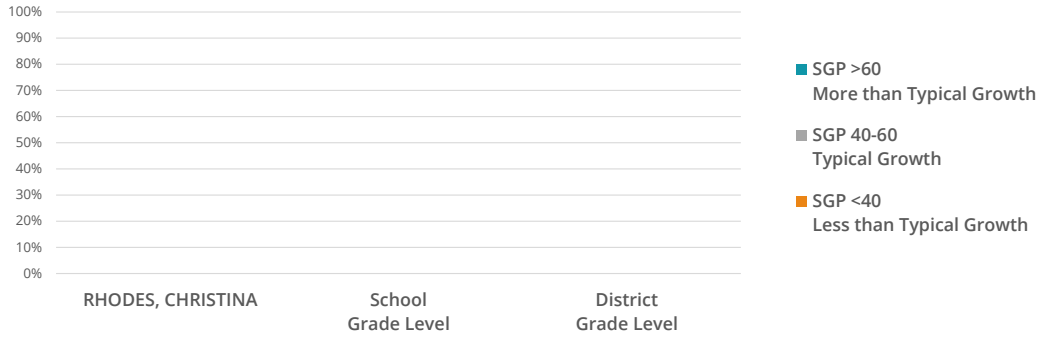
Math Smarter Balanced Performance Levels



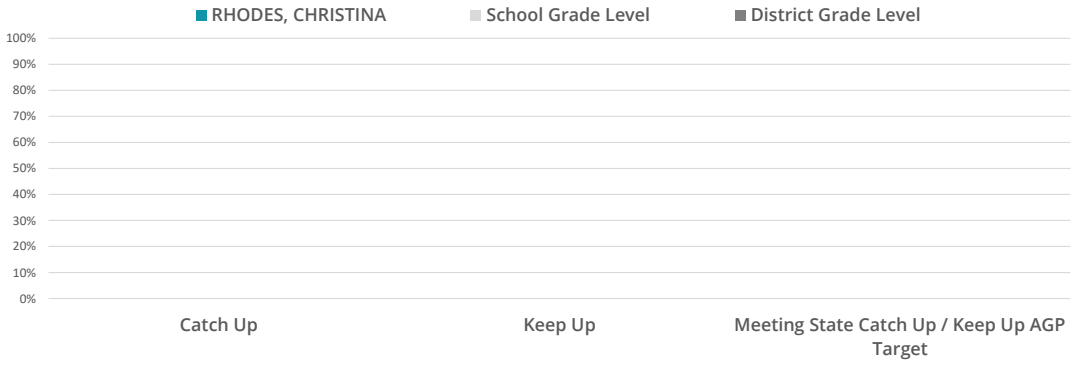
Math Smarter Balanced Median Student Growth Percentile

RHODES, CHRISTINA	School Grade Level	District Grade Level

Math Smarter Balanced Student Growth Percentile



Math Smarter Balanced Adequate Growth Percentile



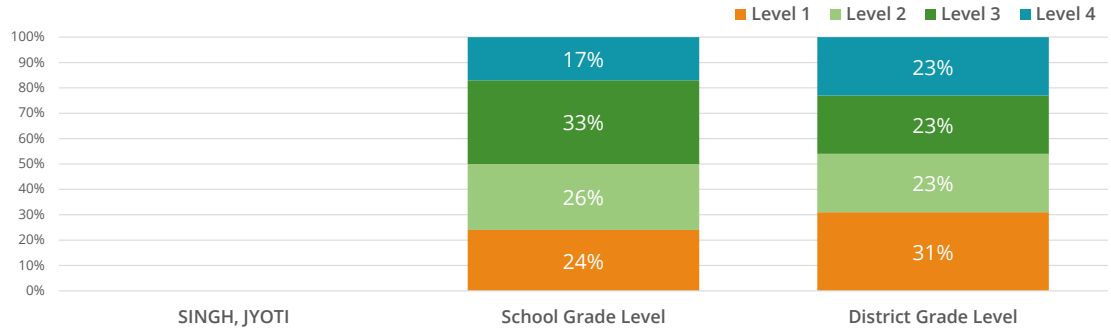
SINGH, JYOTI

School: High Desert **Grade:** 3

English / Language Arts

CAUTION: These data are provided for information only. Attributions about teachers should not be made from these results as a number of factors can impact classroom-level data.

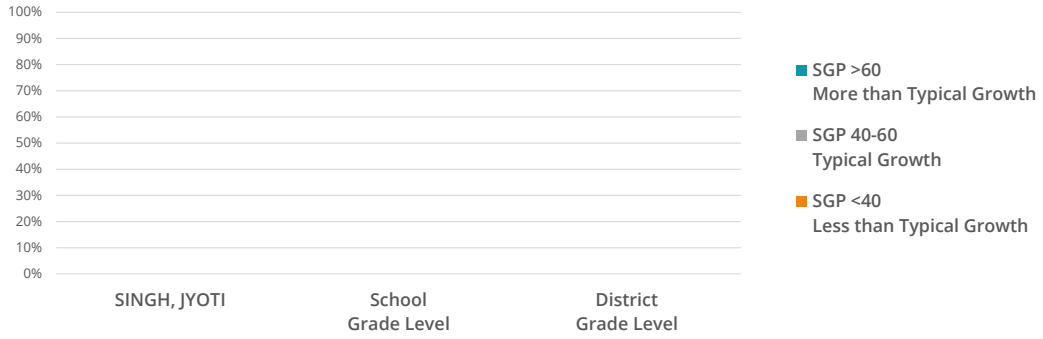
ELA Smarter Balanced Performance Levels



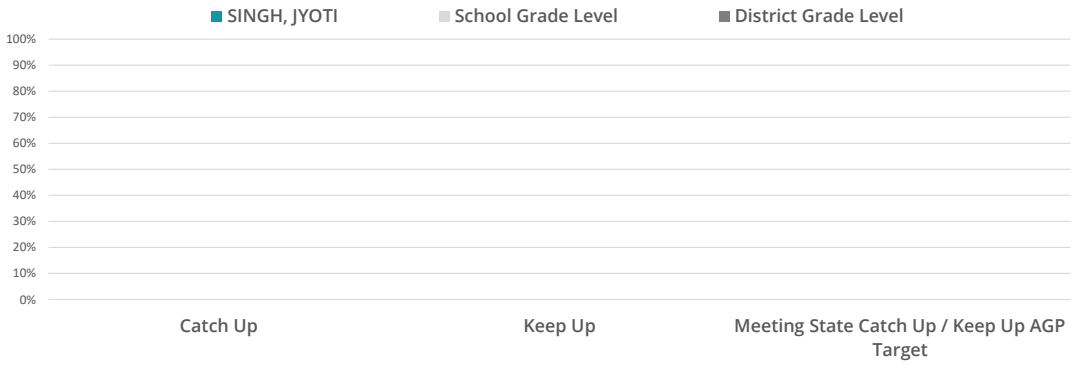
ELA Smarter Balanced Median Student Growth Percentile

SINGH, JYOTI	School Grade Level	District Grade Level

ELA Smarter Balanced Student Growth Percentile



ELA Smarter Balanced Adequate Growth Percentile



SINGH, JYOTI

School: High Desert **Grade:** 3

Mathematics

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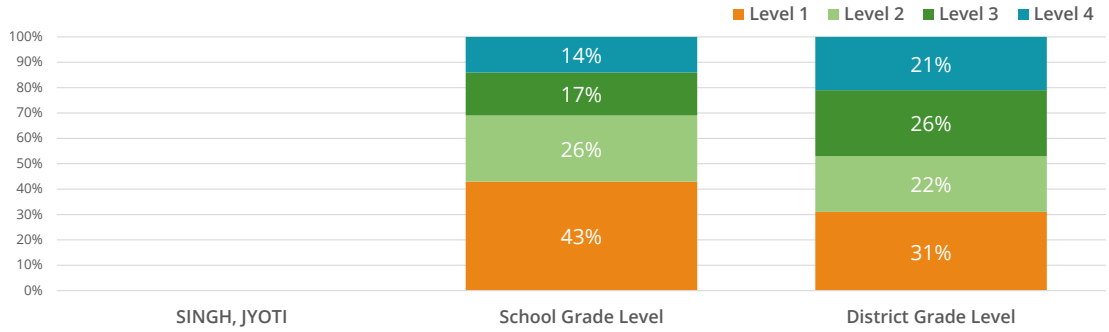
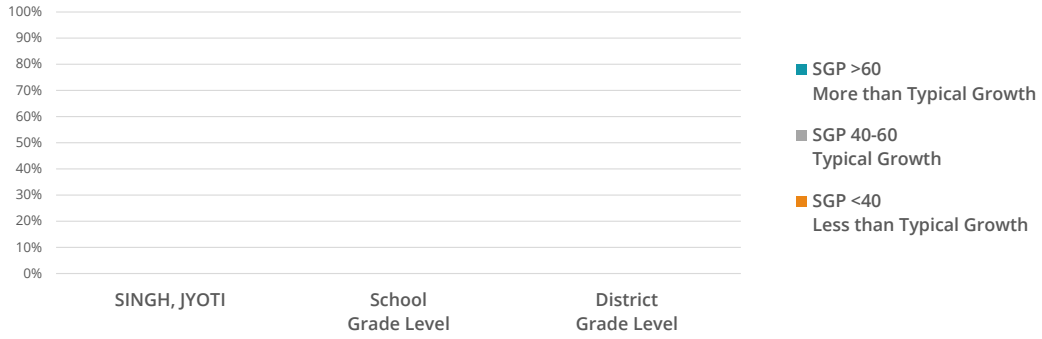
Math Smarter Balanced Performance Levels



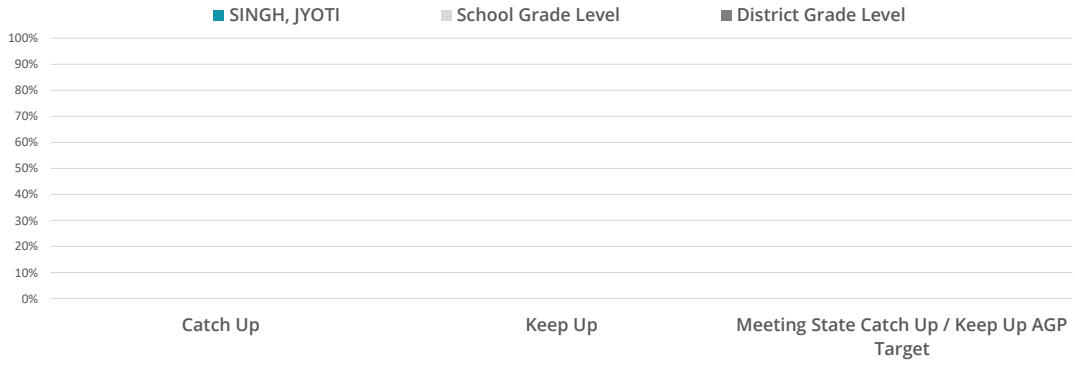
Math Smarter Balanced Median Student Growth Percentile

SINGH, JYOTI	School Grade Level	District Grade Level

Math Smarter Balanced Student Growth Percentile



Math Smarter Balanced Adequate Growth Percentile



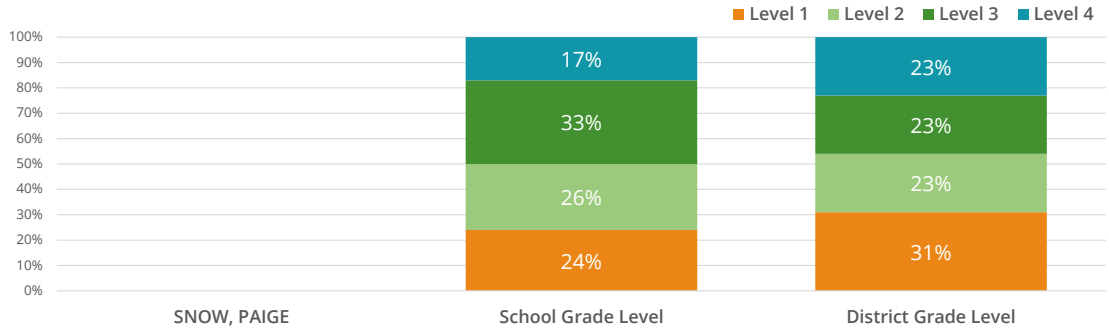
SNOW, PAIGE

School: High Desert **Grade:** 3

English / Language Arts

CAUTION: These data are provided for information only. Attributions about teachers should not be made from these results as a number of factors can impact classroom-level data.

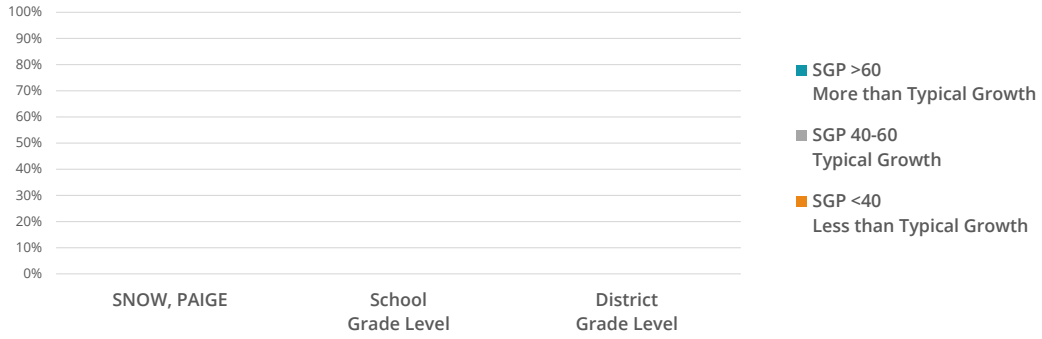
ELA Smarter Balanced Performance Levels



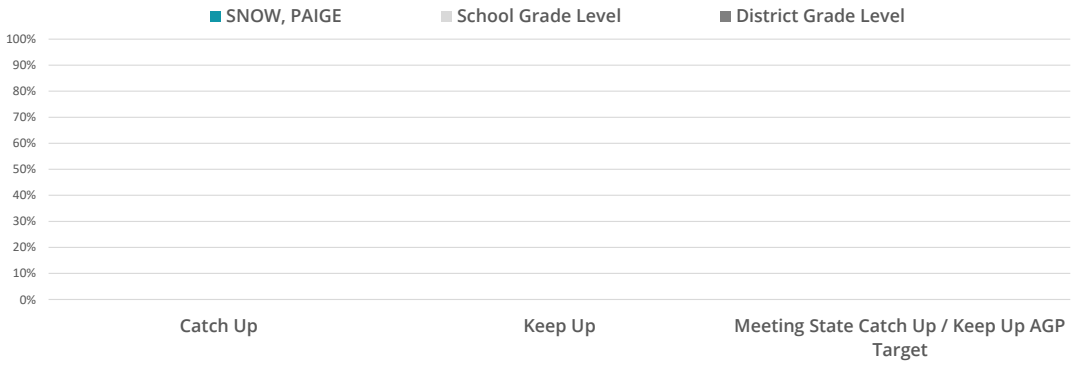
ELA Smarter Balanced Median Student Growth Percentile

SNOW, PAIGE	School Grade Level	District Grade Level

ELA Smarter Balanced Student Growth Percentile



ELA Smarter Balanced Adequate Growth Percentile



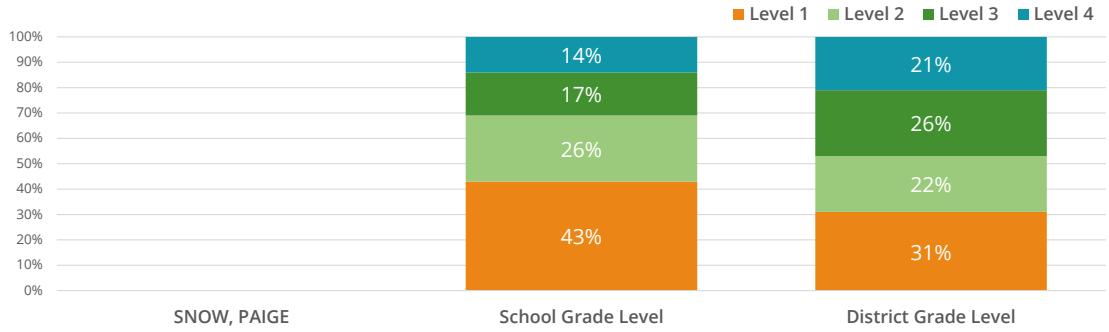
SNOW, PAIGE

School: High Desert **Grade:** 3

Mathematics

CAUTION: These data are provided for information only. Attributions about teachers should not be made from these results as a number of factors can impact classroom-level data.

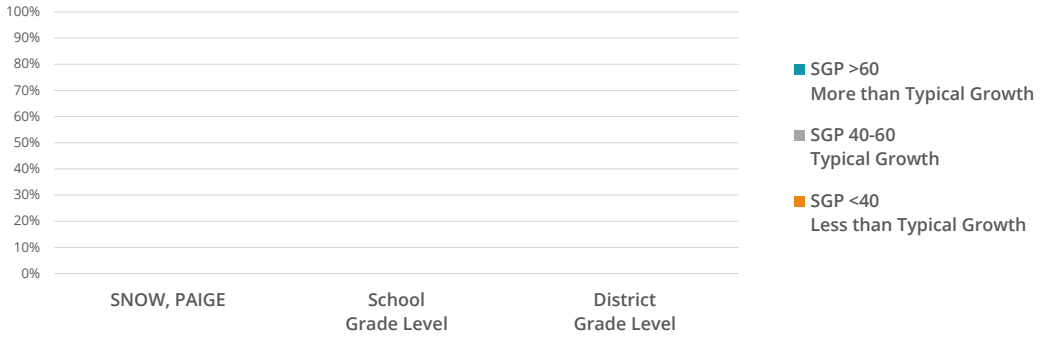
Math Smarter Balanced Performance Levels



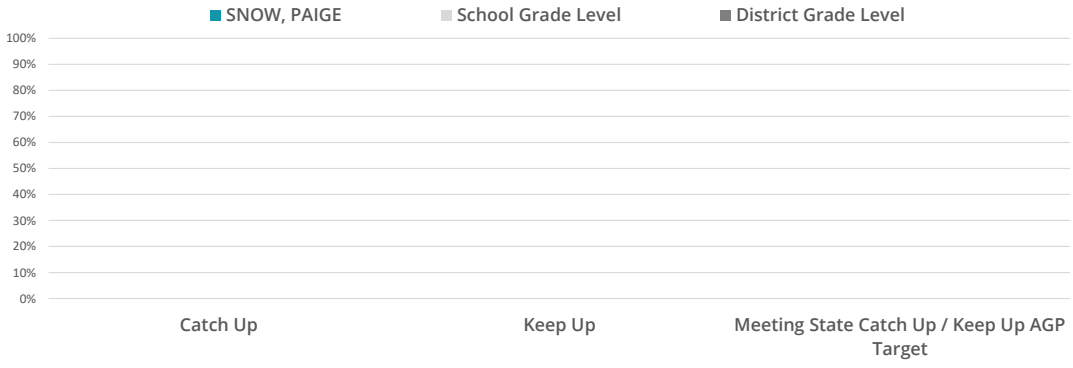
Math Smarter Balanced Median Student Growth Percentile

SNOW, PAIGE	School Grade Level	District Grade Level

Math Smarter Balanced Student Growth Percentile



Math Smarter Balanced Adequate Growth Percentile



BERFIELD, JAMIE

School: High Desert **Grade:** 4

English / Language Arts

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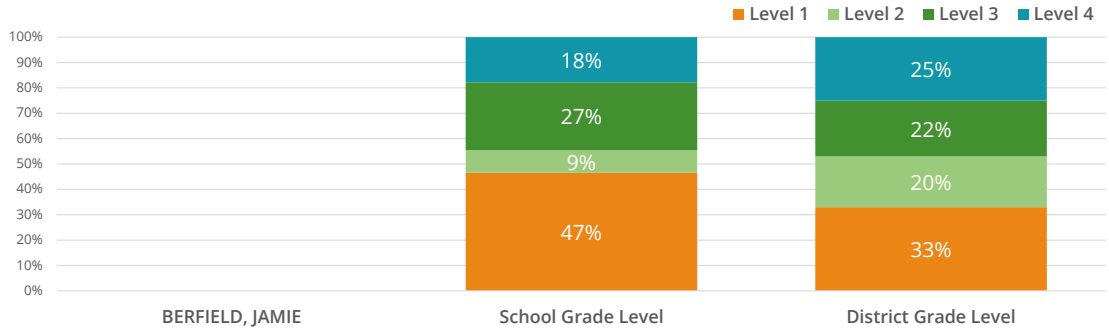
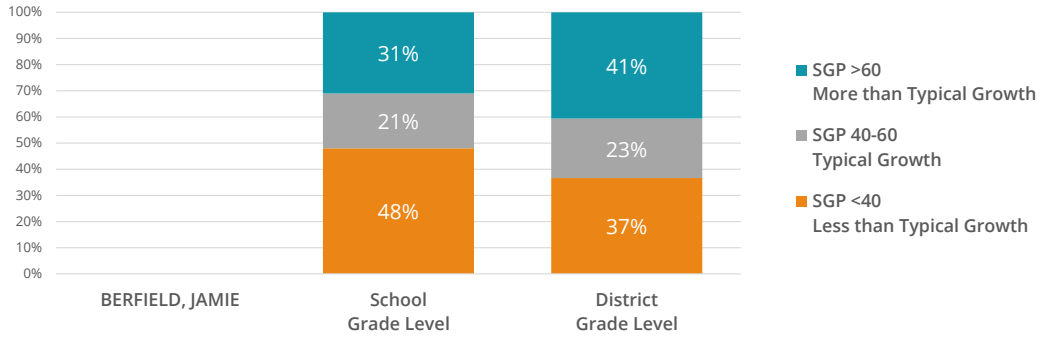
ELA Smarter Balanced Performance Levels



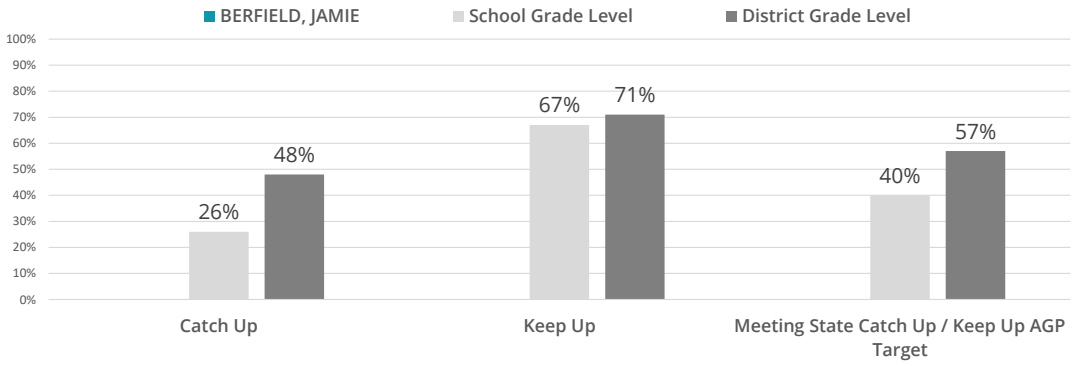
ELA Smarter Balanced Median Student Growth Percentile

BERFIELD, JAMIE	School Grade Level	District Grade Level
	42	52

ELA Smarter Balanced Student Growth Percentile



ELA Smarter Balanced Adequate Growth Percentile



BERFIELD, JAMIE

School: High Desert **Grade:** 4

Mathematics

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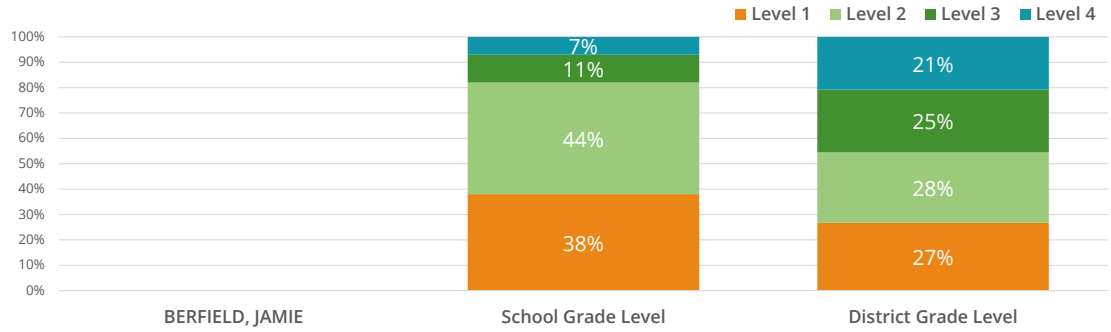
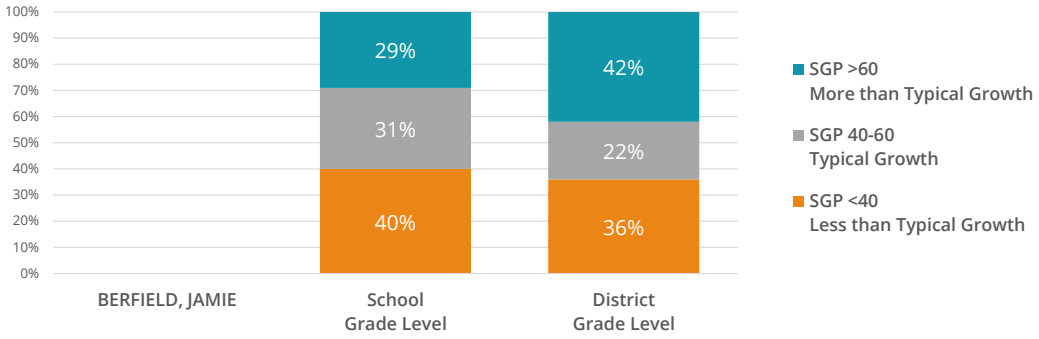
Math Smarter Balanced Performance Levels



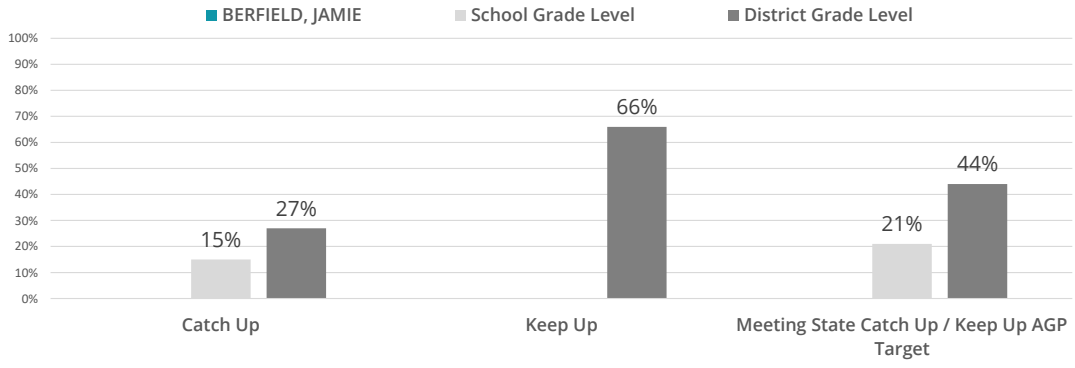
Math Smarter Balanced Median Student Growth Percentile

BERFIELD, JAMIE	School Grade Level	District Grade Level
	51	53

Math Smarter Balanced Student Growth Percentile



Math Smarter Balanced Adequate Growth Percentile



CALDWELL, AMBER

School: High Desert **Grade:** 4

English / Language Arts

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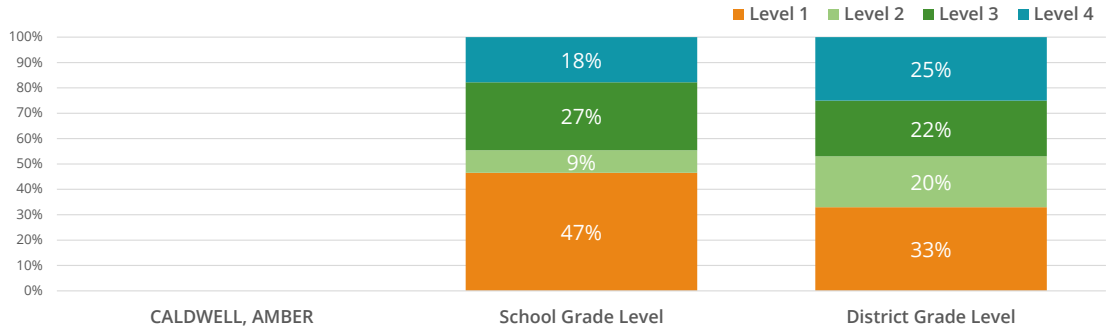
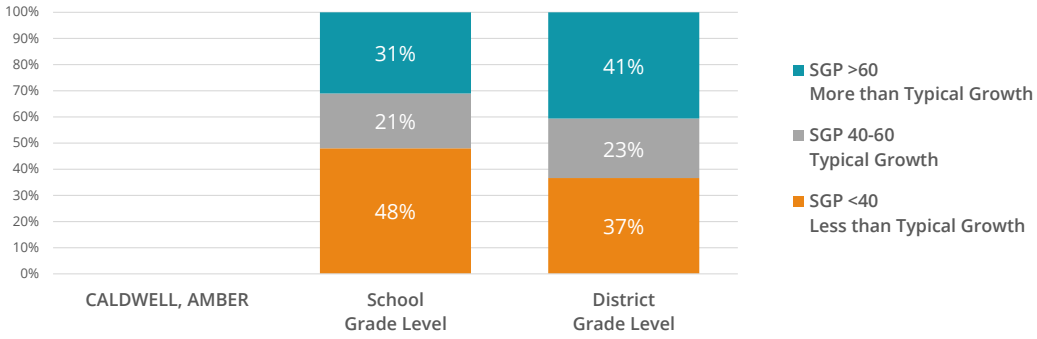
ELA Smarter Balanced Performance Levels



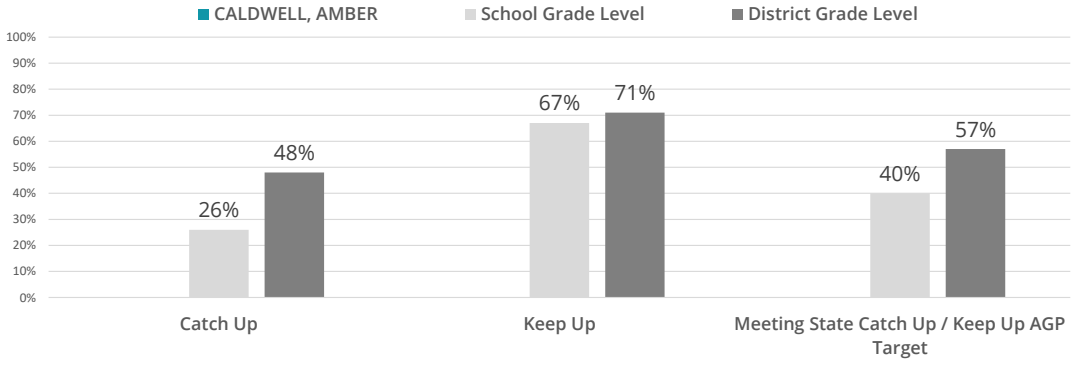
ELA Smarter Balanced Median Student Growth Percentile

CALDWELL, AMBER	School Grade Level	District Grade Level
	42	52

ELA Smarter Balanced Student Growth Percentile



ELA Smarter Balanced Adequate Growth Percentile



CALDWELL, AMBER

School: High Desert **Grade:** 4

Mathematics

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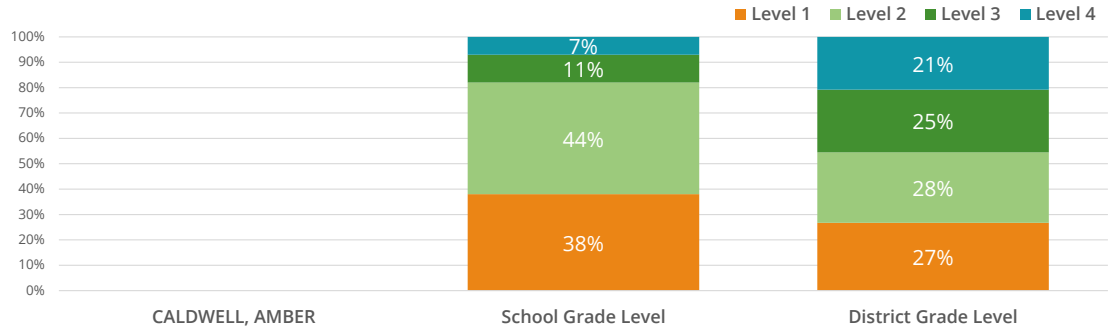
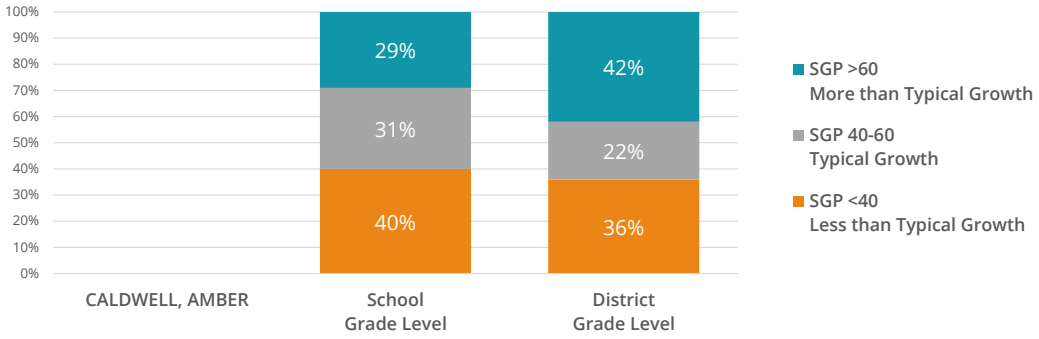
Math Smarter Balanced Performance Levels



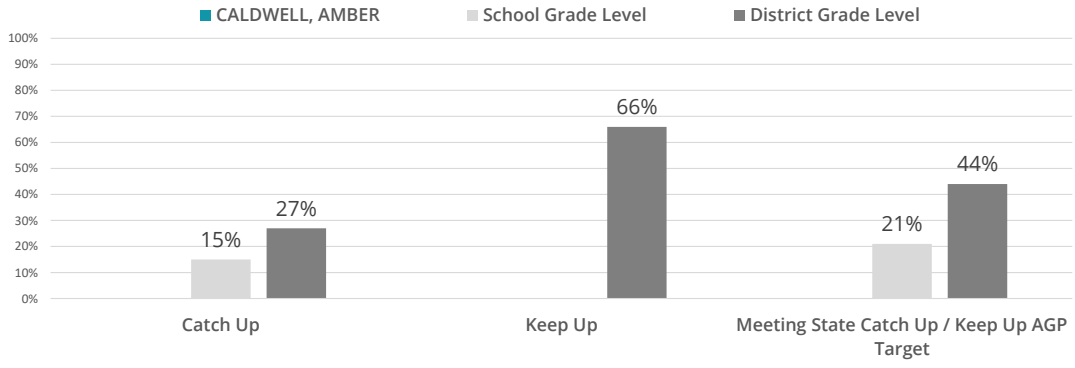
Math Smarter Balanced Median Student Growth Percentile

CALDWELL, AMBER	School Grade Level	District Grade Level
	51	53

Math Smarter Balanced Student Growth Percentile



Math Smarter Balanced Adequate Growth Percentile



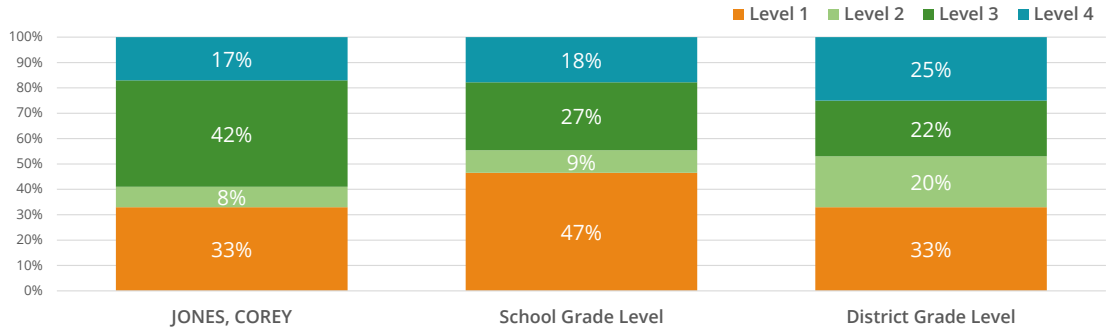
JONES, COREY

School: High Desert **Grade:** 4

English / Language Arts

CAUTION: These data are provided for information only. Attributions about teachers should not be made from these results as a number of factors can impact classroom-level data.

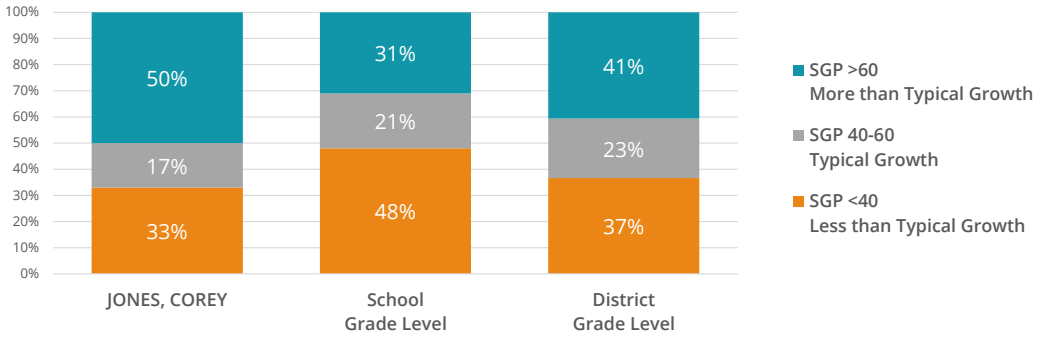
ELA Smarter Balanced Performance Levels



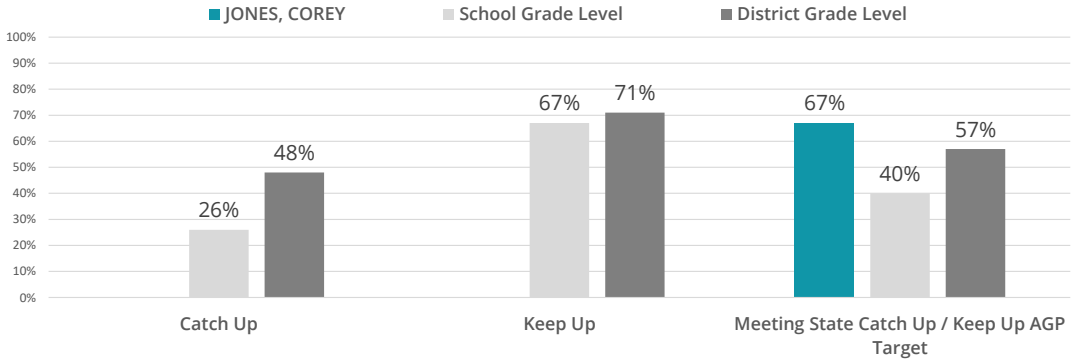
ELA Smarter Balanced Median Student Growth Percentile

JONES, COREY	School Grade Level	District Grade Level
59	42	52

ELA Smarter Balanced Student Growth Percentile



ELA Smarter Balanced Adequate Growth Percentile



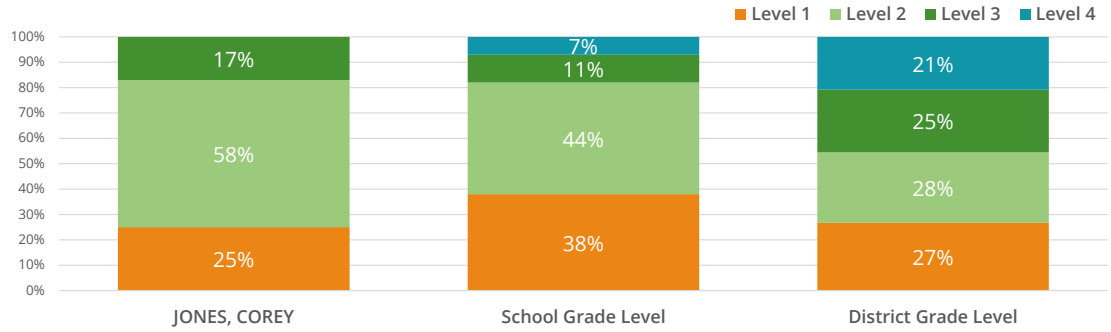
JONES, COREY

School: High Desert **Grade:** 4

Mathematics

CAUTION: These data are provided for information only. Attributions about teachers should not be made from these results as a number of factors can impact classroom-level data.

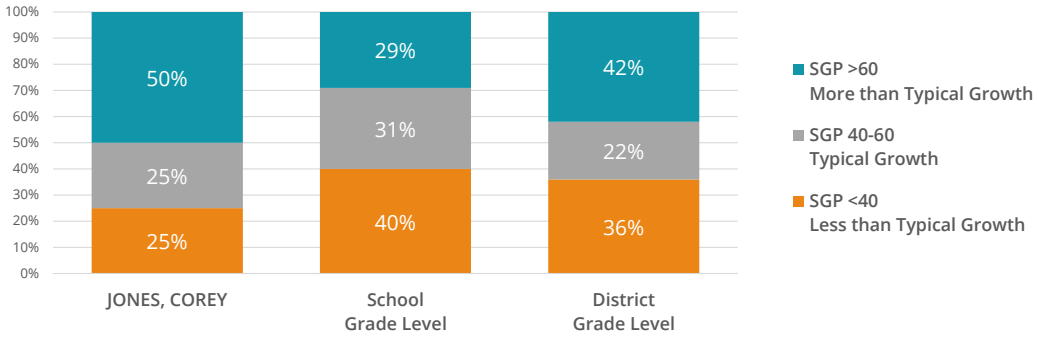
Math Smarter Balanced Performance Levels



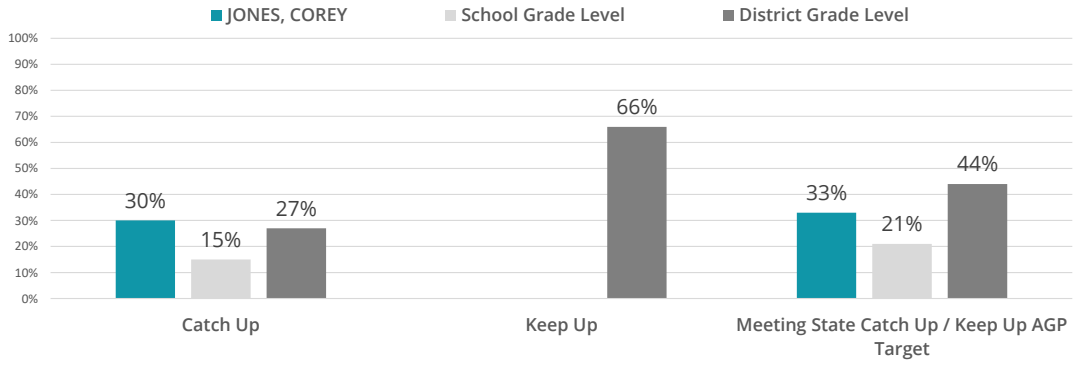
Math Smarter Balanced Median Student Growth Percentile

JONES, COREY	School Grade Level	District Grade Level
59	51	53

Math Smarter Balanced Student Growth Percentile



Math Smarter Balanced Adequate Growth Percentile



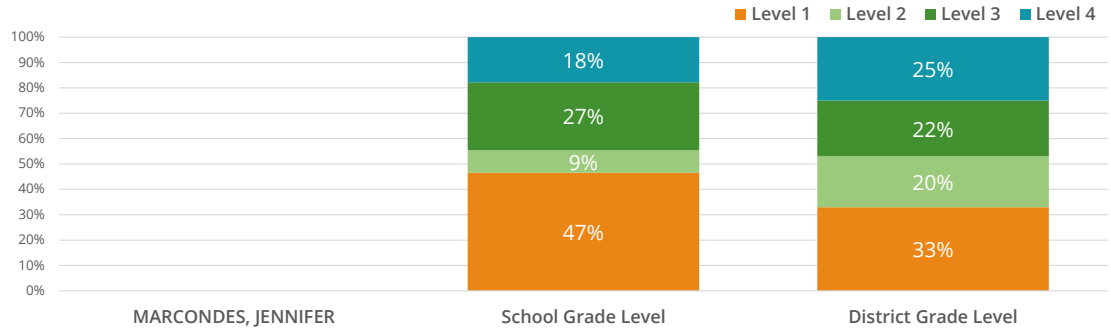
MARCONDES, JENNIFER

School: High Desert **Grade:** 4

English / Language Arts

CAUTION: These data are provided for information only. Attributions about teachers should not be made from these results as a number of factors can impact classroom-level data.

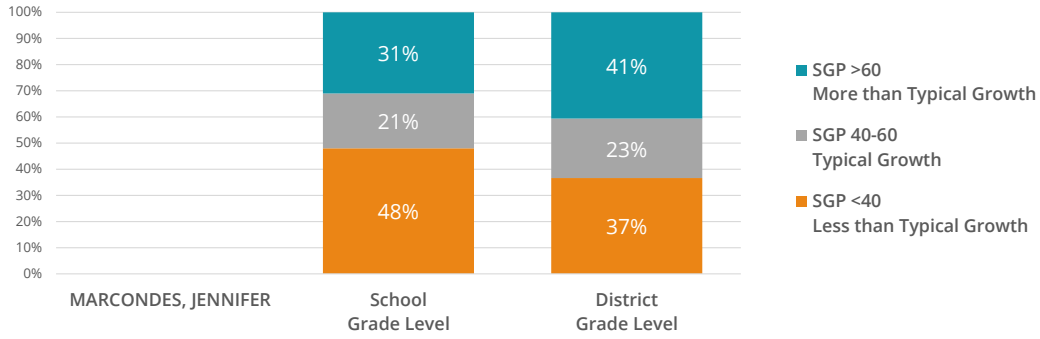
ELA Smarter Balanced Performance Levels



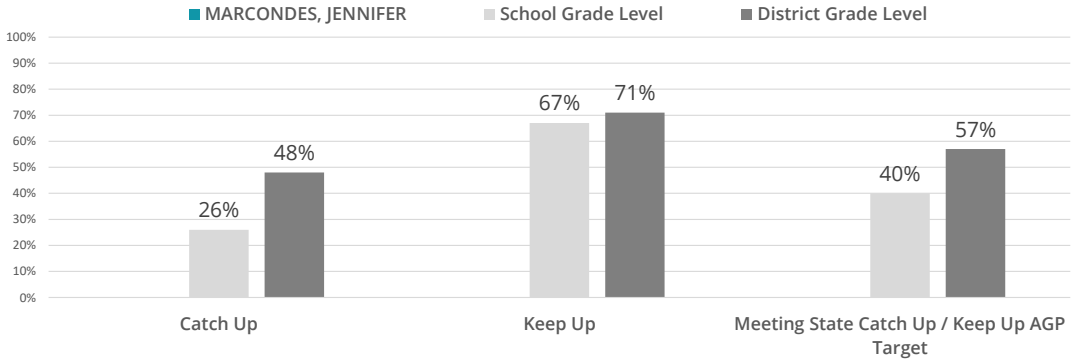
ELA Smarter Balanced Median Student Growth Percentile

MARCONDES, JENNIFER	School Grade Level	District Grade Level
	42	52

ELA Smarter Balanced Student Growth Percentile



ELA Smarter Balanced Adequate Growth Percentile



MARCONDES, JENNIFER

School: High Desert **Grade:** 4

Mathematics

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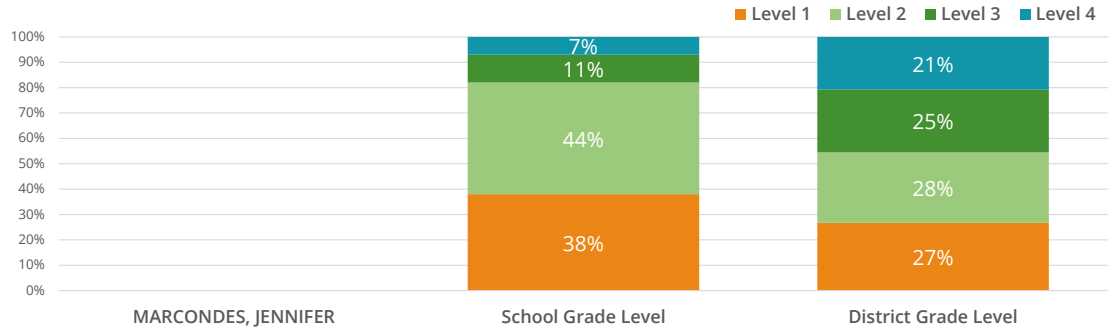
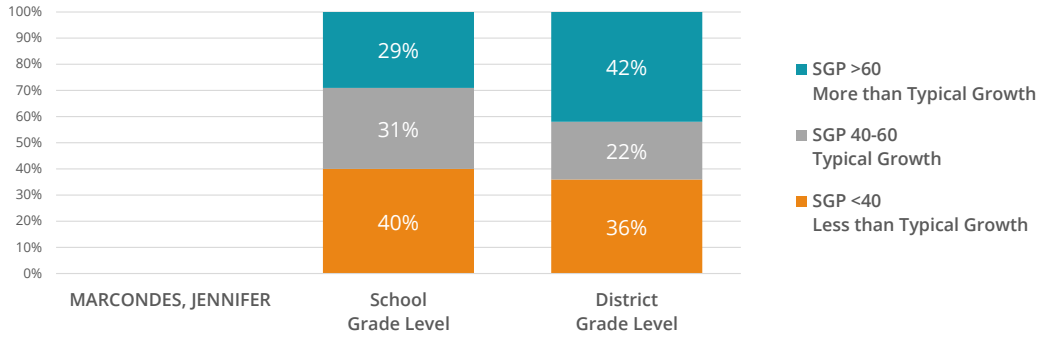
Math Smarter Balanced Performance Levels



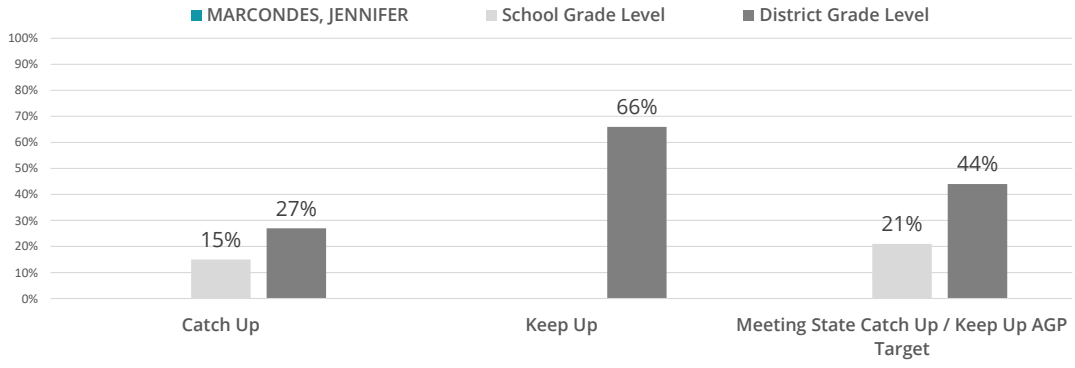
Math Smarter Balanced Median Student Growth Percentile

MARCONDES, JENNIFER	School Grade Level	District Grade Level
	51	53

Math Smarter Balanced Student Growth Percentile



Math Smarter Balanced Adequate Growth Percentile



NIEMANN, ELYSE

School: High Desert **Grade:** 4

English / Language Arts

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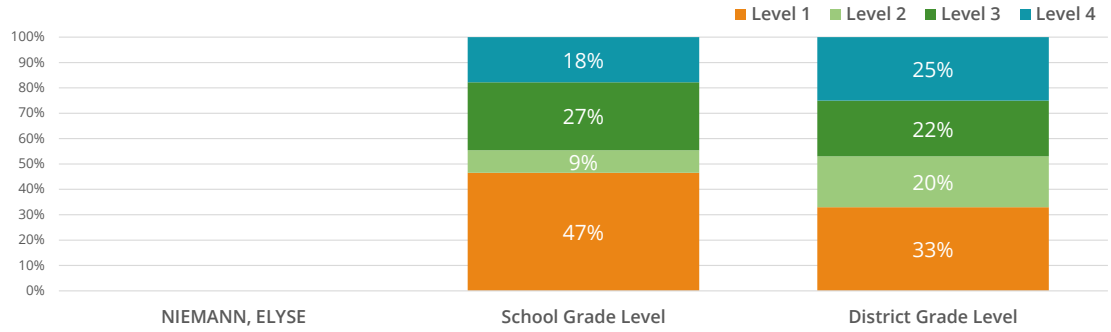
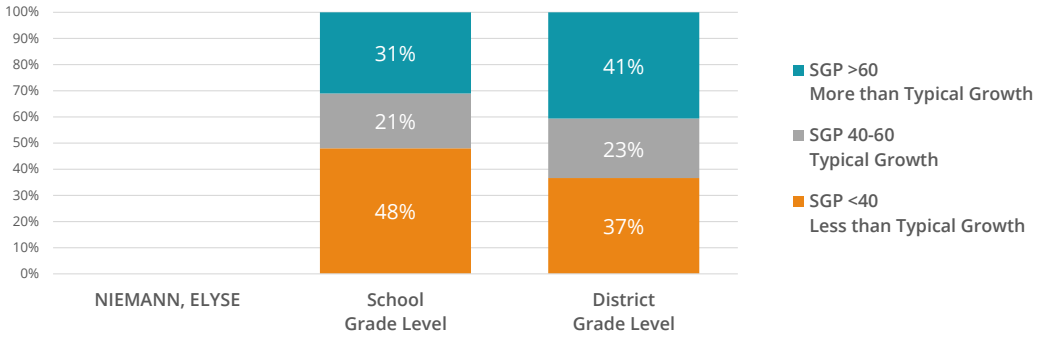
ELA Smarter Balanced Performance Levels



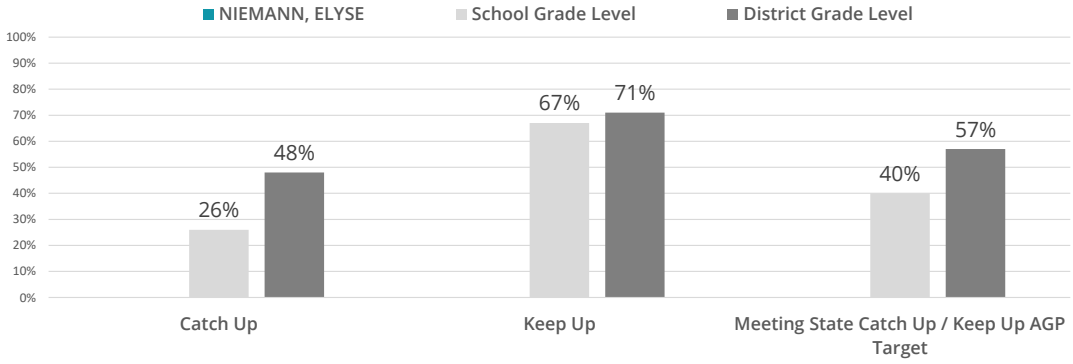
ELA Smarter Balanced Median Student Growth Percentile

NIEMANN, ELYSE	School Grade Level	District Grade Level
	42	52

ELA Smarter Balanced Student Growth Percentile



ELA Smarter Balanced Adequate Growth Percentile



NIEMANN, ELYSE

School: High Desert **Grade:** 4

Mathematics

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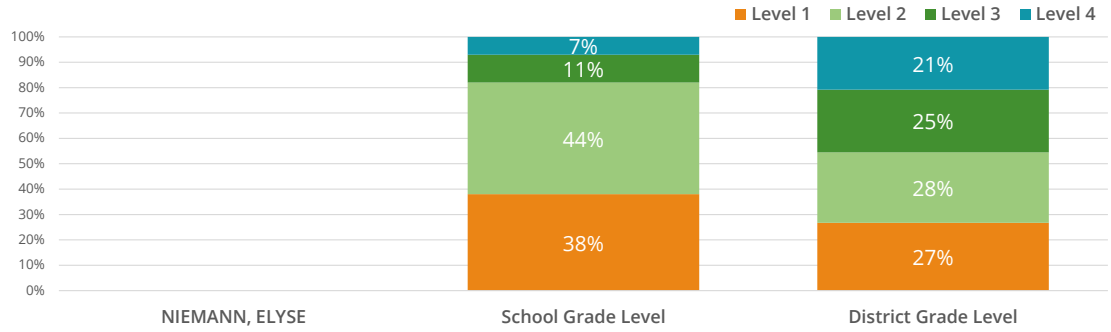
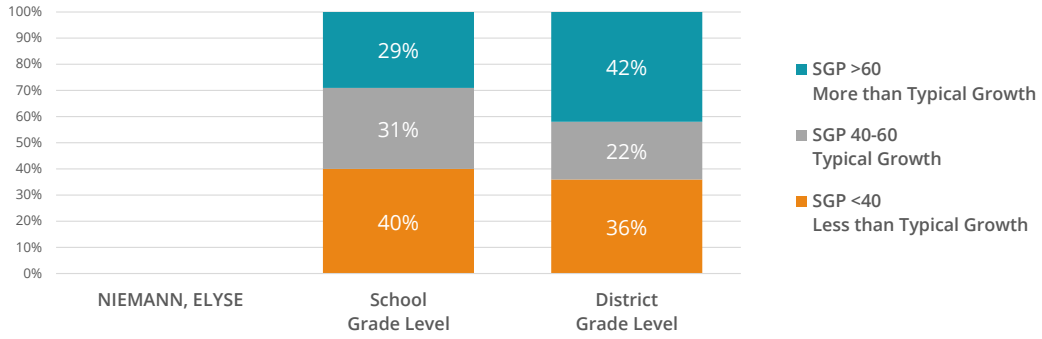
Math Smarter Balanced Performance Levels



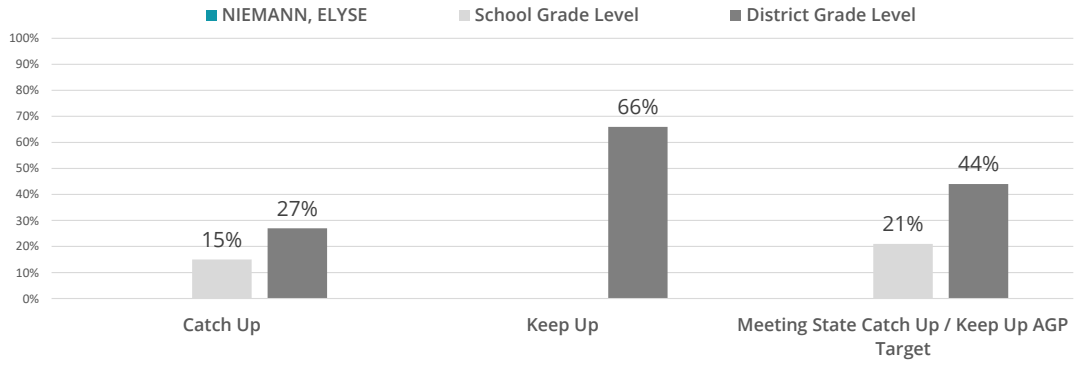
Math Smarter Balanced Median Student Growth Percentile

NIEMANN, ELYSE	School Grade Level	District Grade Level
	51	53

Math Smarter Balanced Student Growth Percentile



Math Smarter Balanced Adequate Growth Percentile



BERFIELD, JAMIE

School: High Desert **Grade:** 5

English / Language Arts

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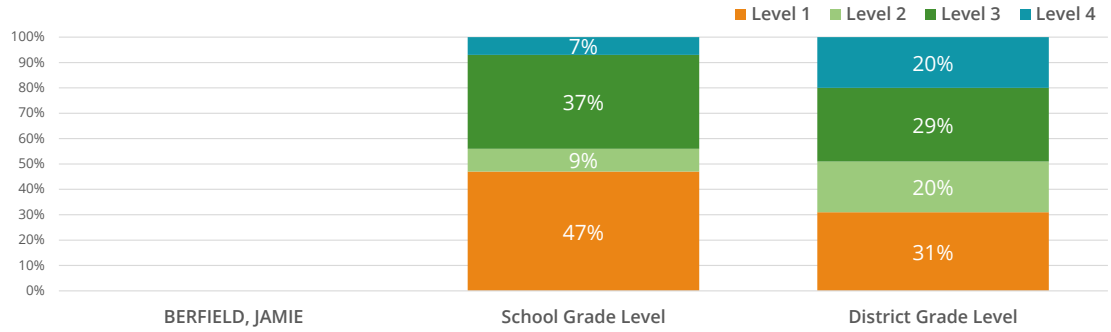
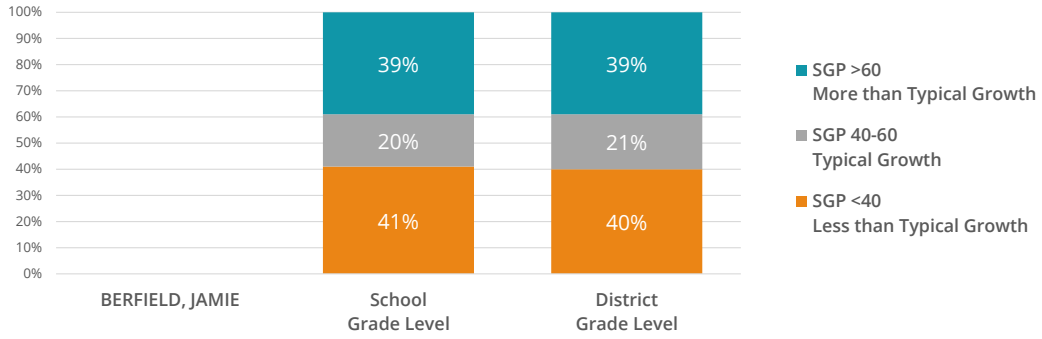
ELA Smarter Balanced Performance Levels



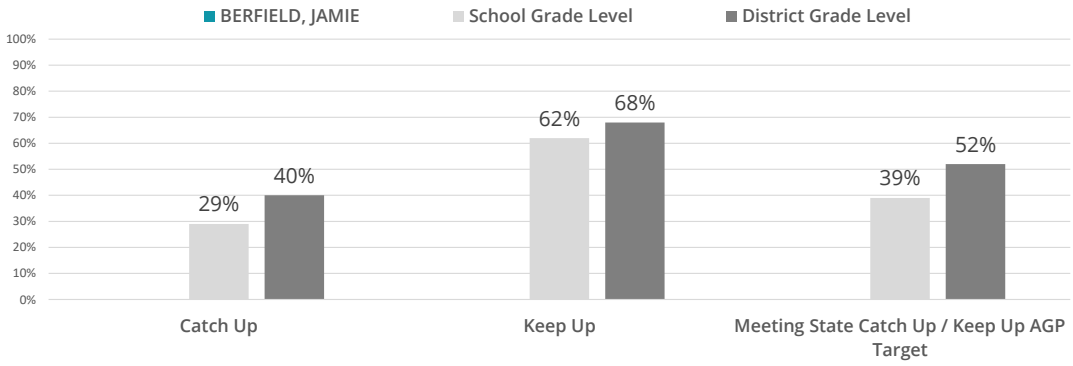
ELA Smarter Balanced Median Student Growth Percentile

BERFIELD, JAMIE	School Grade Level	District Grade Level
	47	49

ELA Smarter Balanced Student Growth Percentile



ELA Smarter Balanced Adequate Growth Percentile



BERFIELD, JAMIE

School: High Desert **Grade:** 5

Mathematics

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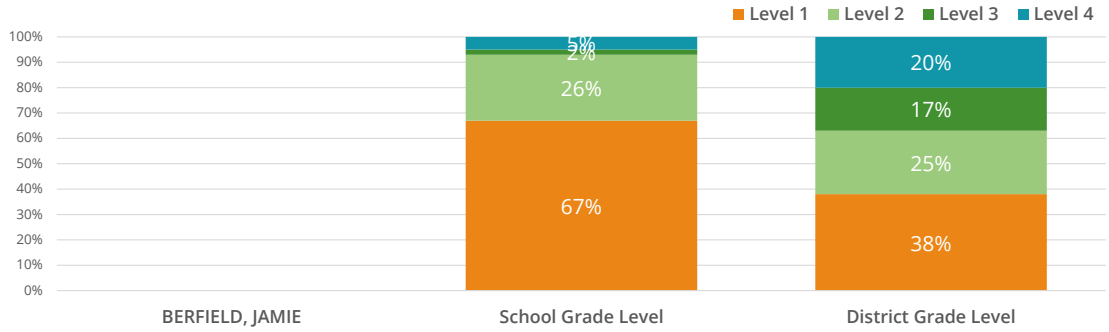
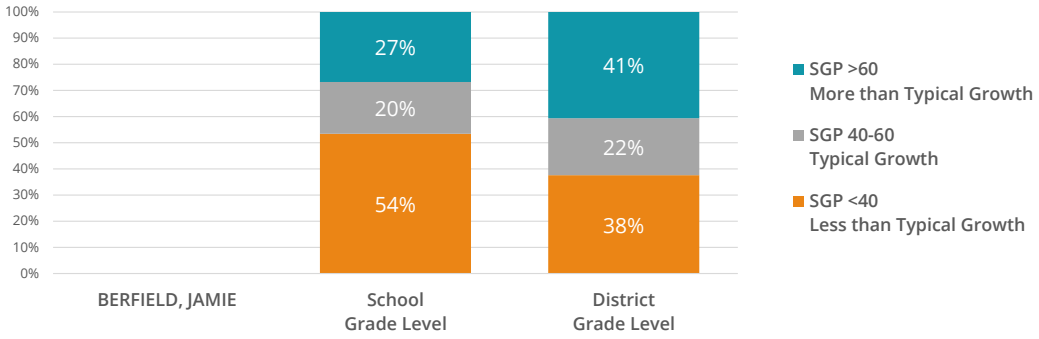
Math Smarter Balanced Performance Levels



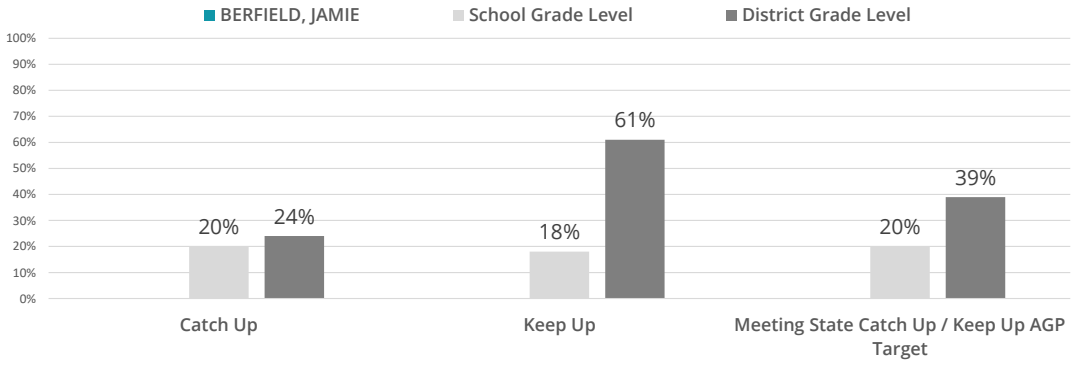
Math Smarter Balanced Median Student Growth Percentile

BERFIELD, JAMIE	School Grade Level	District Grade Level
	31	51

Math Smarter Balanced Student Growth Percentile



Math Smarter Balanced Adequate Growth Percentile



CALDWELL, AMBER

School: High Desert **Grade:** 5

English / Language Arts

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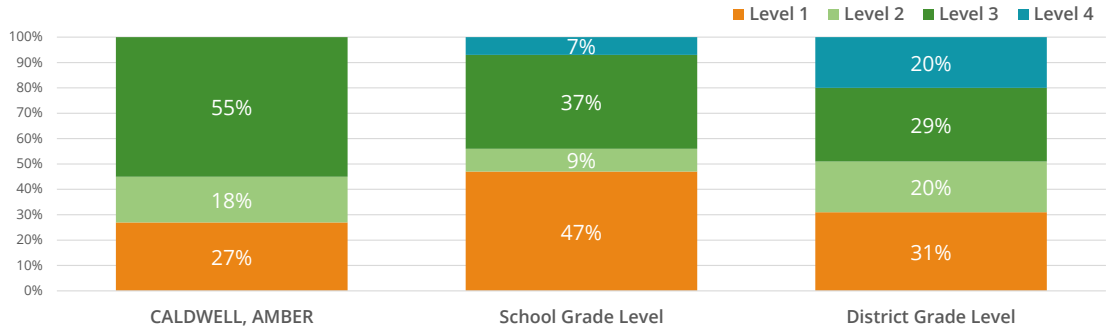
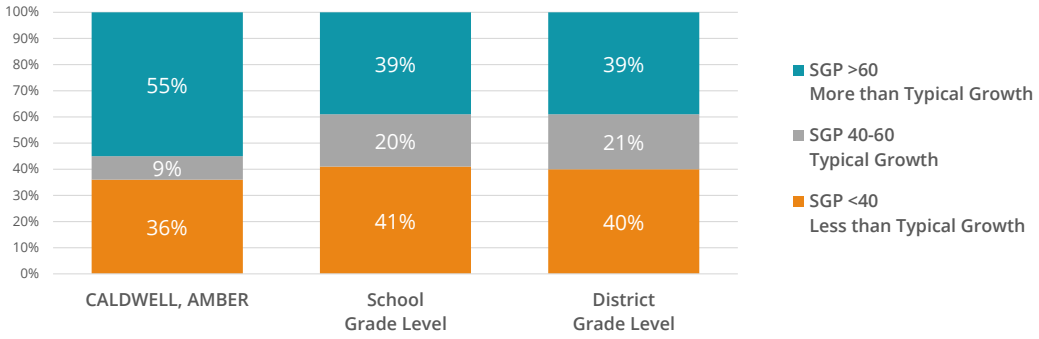
ELA Smarter Balanced Performance Levels



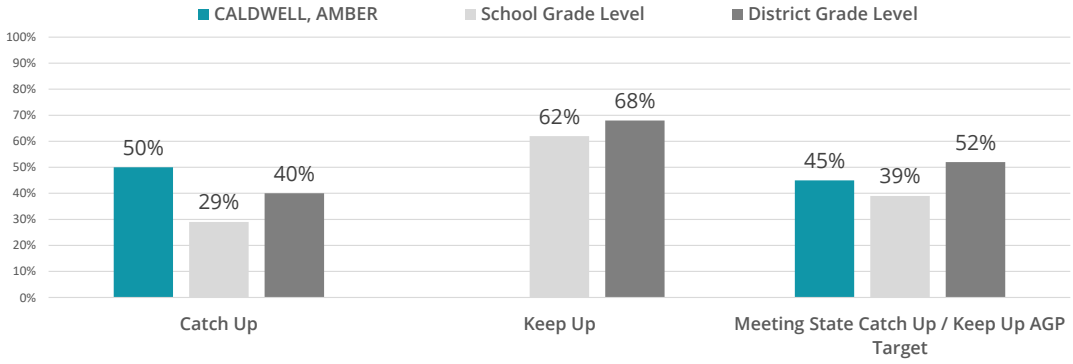
ELA Smarter Balanced Median Student Growth Percentile

CALDWELL, AMBER	School Grade Level	District Grade Level
67	47	49

ELA Smarter Balanced Student Growth Percentile



ELA Smarter Balanced Adequate Growth Percentile



CALDWELL, AMBER

School: High Desert **Grade:** 5

Mathematics

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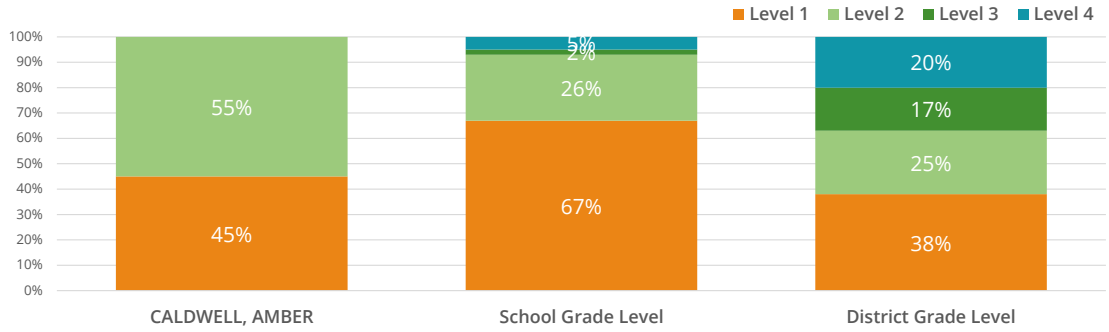
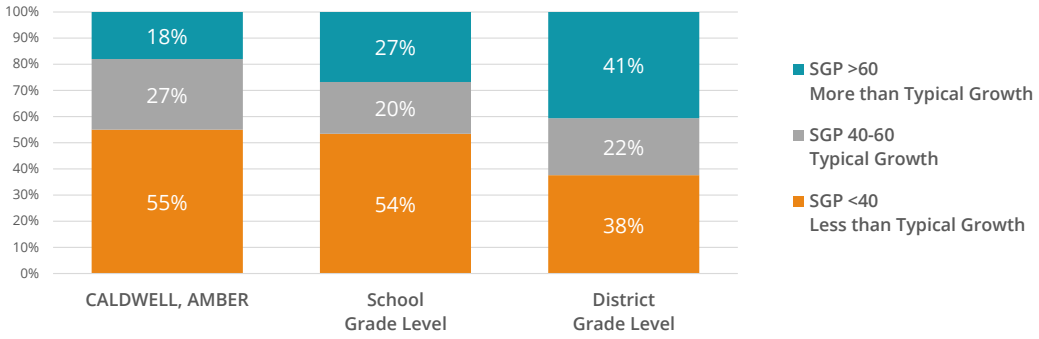
Math Smarter Balanced Performance Levels



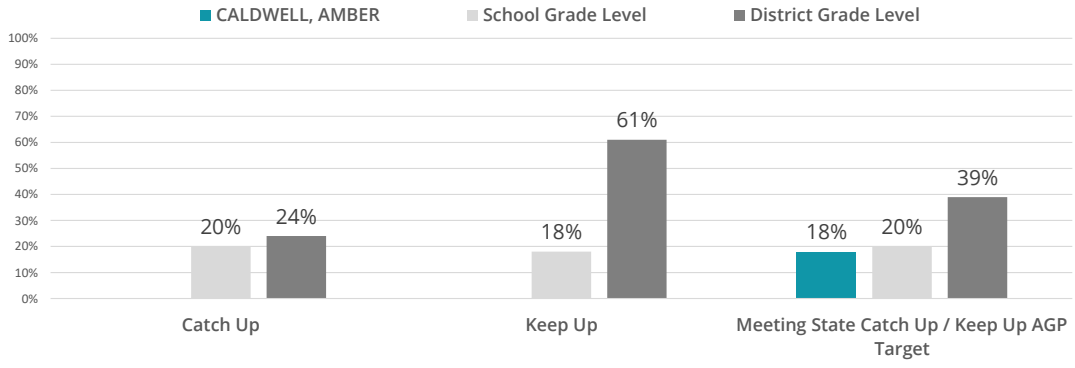
Math Smarter Balanced Median Student Growth Percentile

CALDWELL, AMBER	School Grade Level	District Grade Level
31	31	51

Math Smarter Balanced Student Growth Percentile



Math Smarter Balanced Adequate Growth Percentile



JONES, COREY

School: High Desert **Grade:** 5

English / Language Arts

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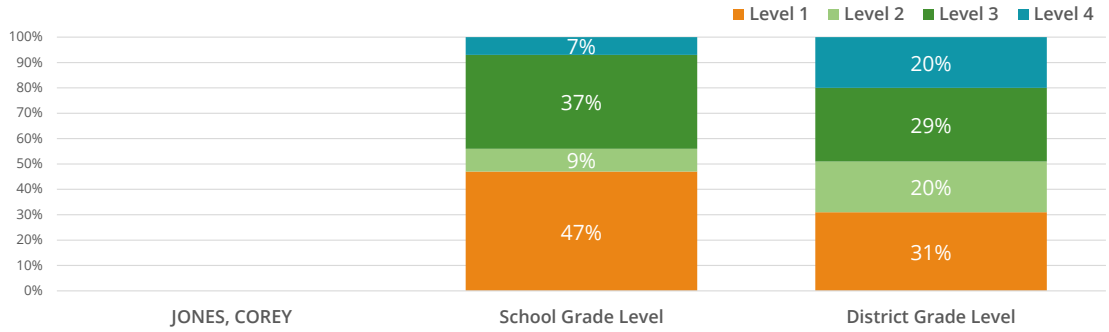
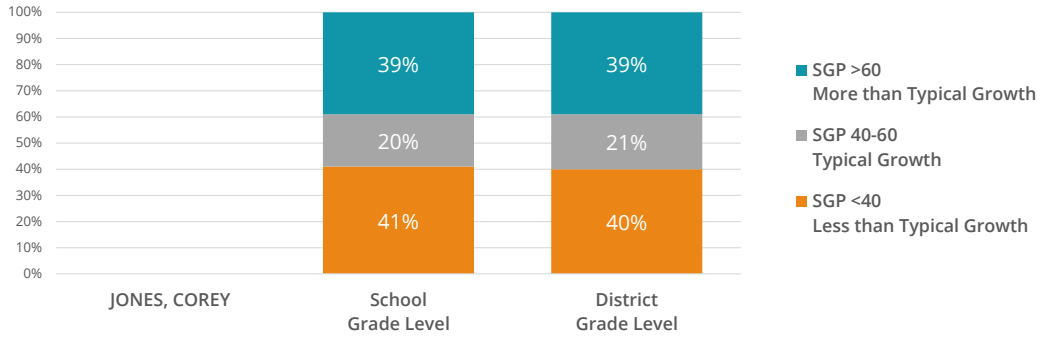
ELA Smarter Balanced Performance Levels



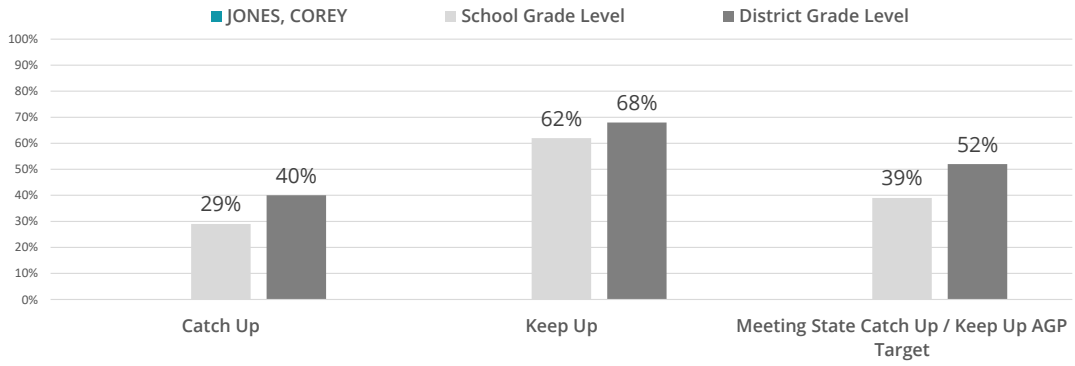
ELA Smarter Balanced Median Student Growth Percentile

JONES, COREY	School Grade Level	District Grade Level
	47	49

ELA Smarter Balanced Student Growth Percentile



ELA Smarter Balanced Adequate Growth Percentile



JONES, COREY

School: High Desert **Grade:** 5

Mathematics

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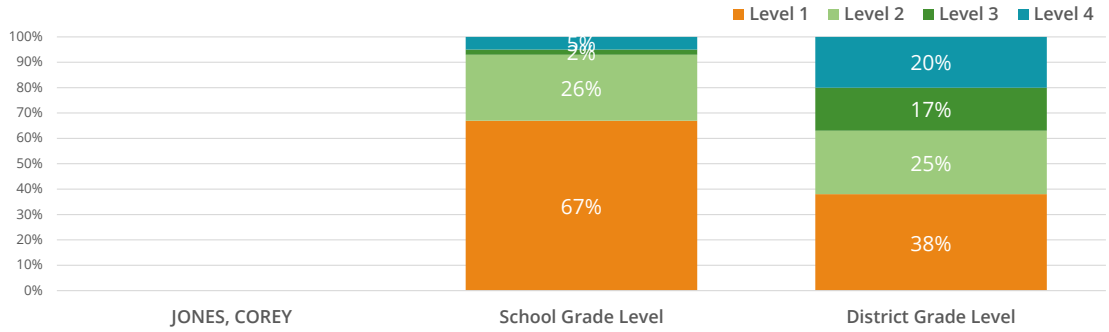
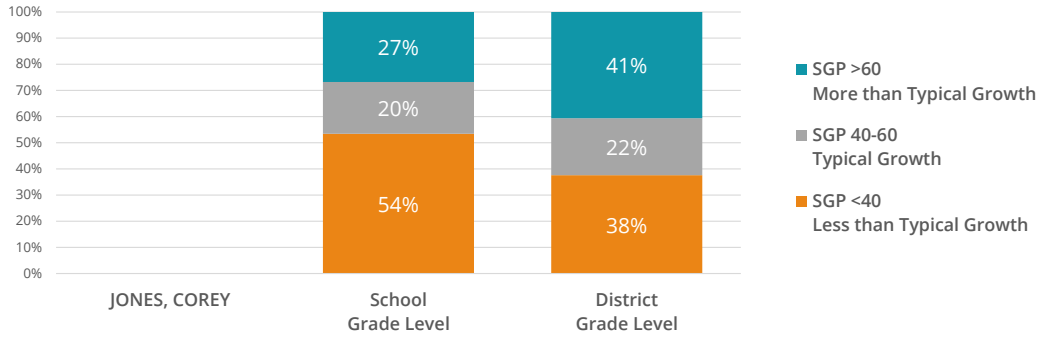
Math Smarter Balanced Performance Levels



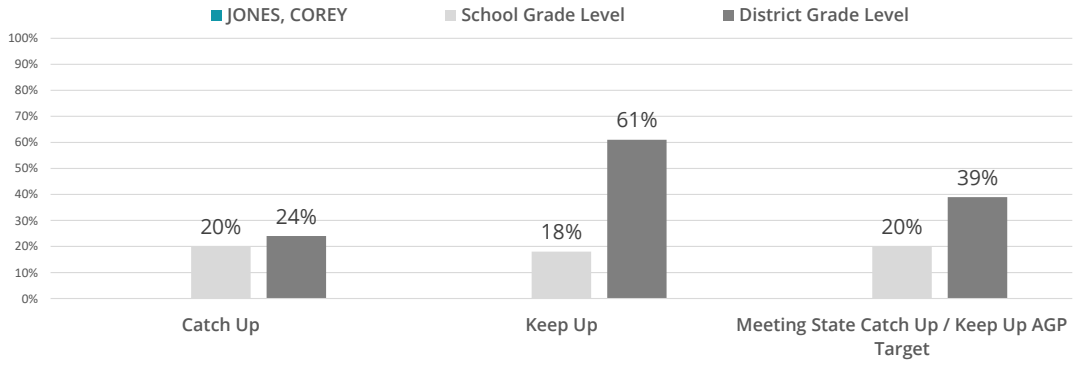
Math Smarter Balanced Median Student Growth Percentile

JONES, COREY	School Grade Level	District Grade Level
	31	51

Math Smarter Balanced Student Growth Percentile



Math Smarter Balanced Adequate Growth Percentile



MARCONDES, JENNIFER

School: High Desert **Grade:** 5

English / Language Arts

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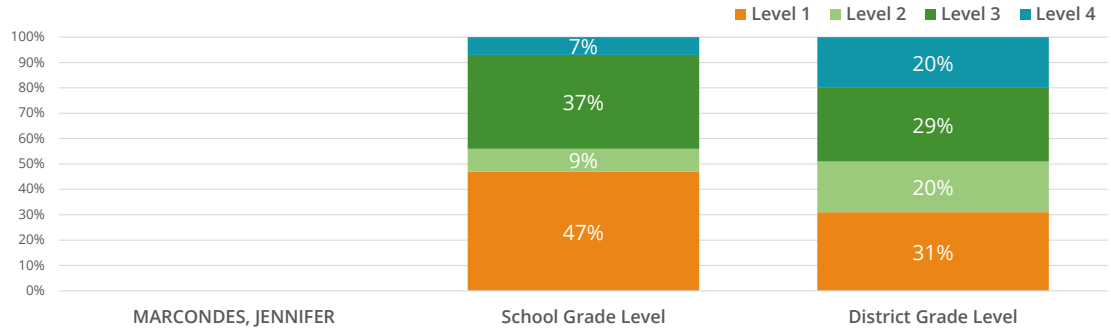
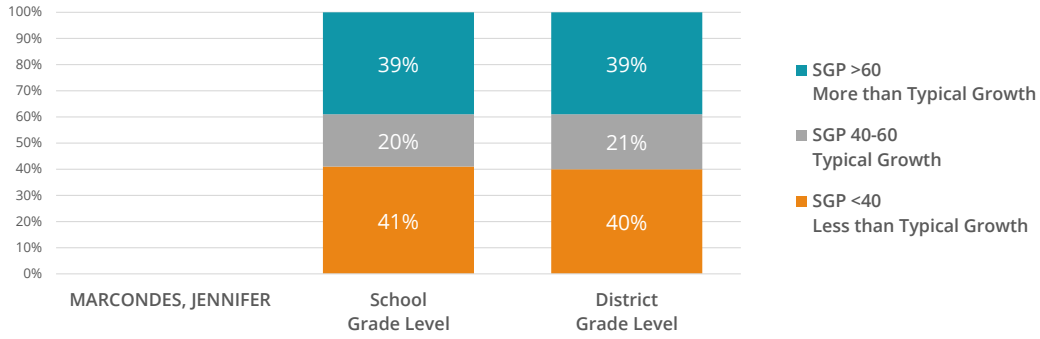
ELA Smarter Balanced Performance Levels



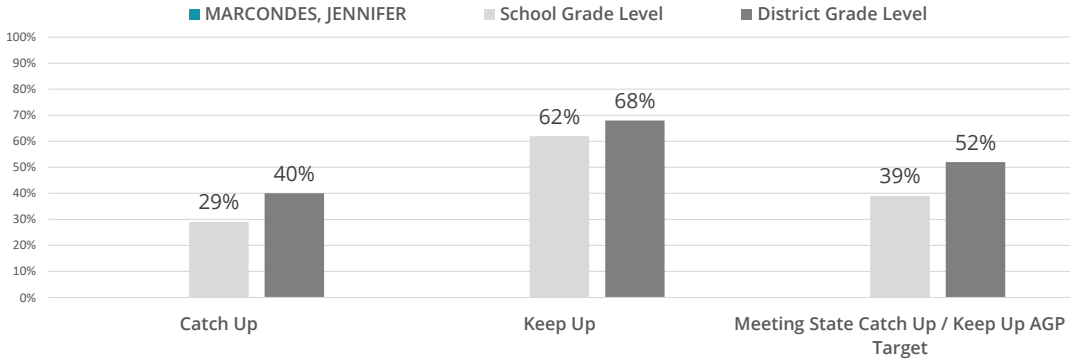
ELA Smarter Balanced Median Student Growth Percentile

MARCONDES, JENNIFER	School Grade Level	District Grade Level
	47	49

ELA Smarter Balanced Student Growth Percentile



ELA Smarter Balanced Adequate Growth Percentile



MARCONDES, JENNIFER

School: High Desert **Grade:** 5

Mathematics

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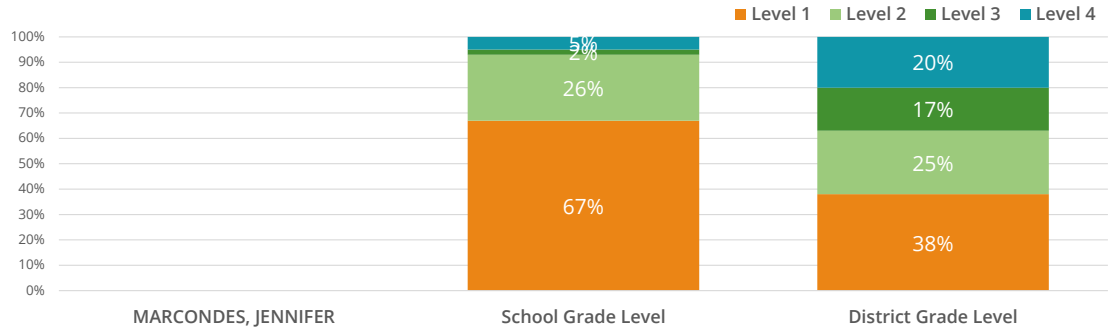
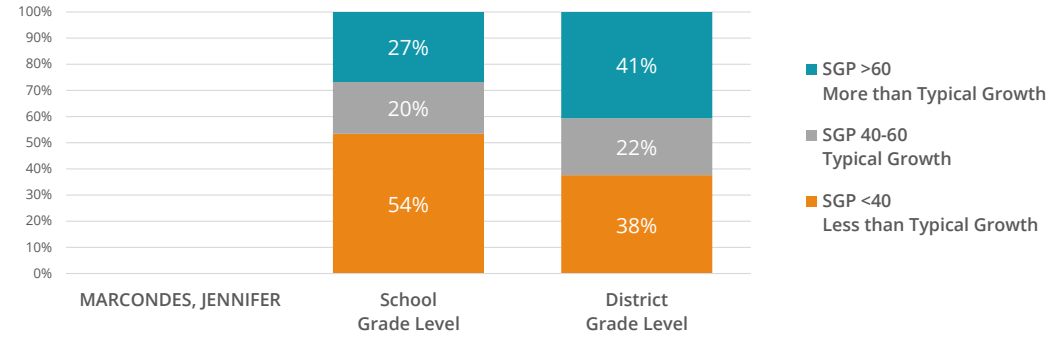
Math Smarter Balanced Performance Levels



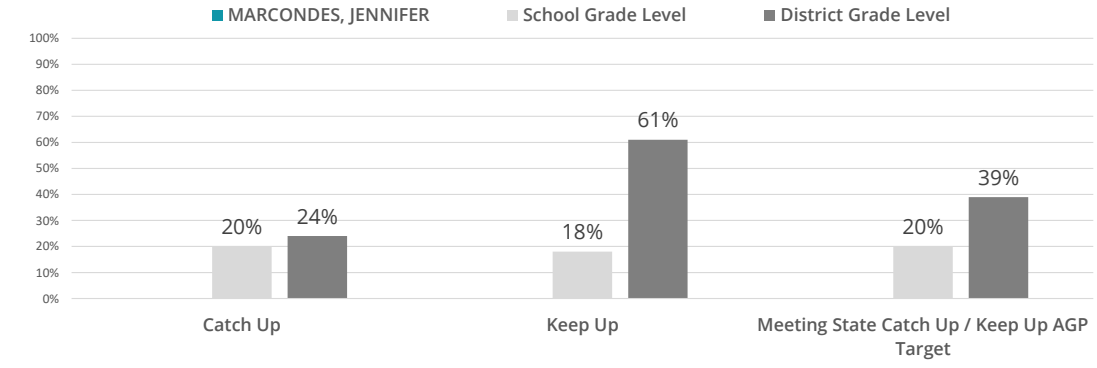
Math Smarter Balanced Median Student Growth Percentile

MARCONDES, JENNIFER	School Grade Level	District Grade Level
	31	51

Math Smarter Balanced Student Growth Percentile



Math Smarter Balanced Adequate Growth Percentile



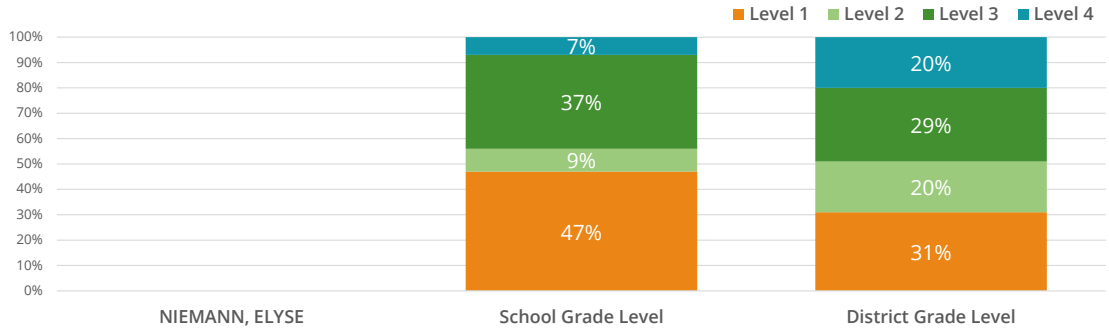
NIEMANN, ELYSE

School: High Desert **Grade:** 5

English / Language Arts

CAUTION: These data are provided for information only. Attributions about teachers should not be made from these results as a number of factors can impact classroom-level data.

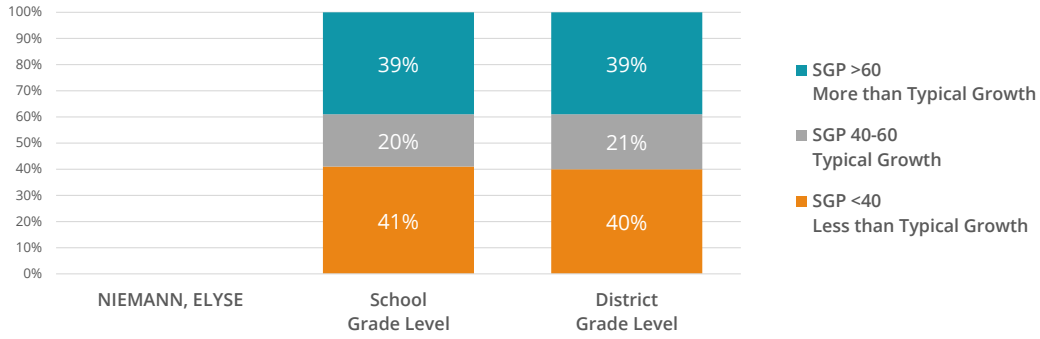
ELA Smarter Balanced Performance Levels



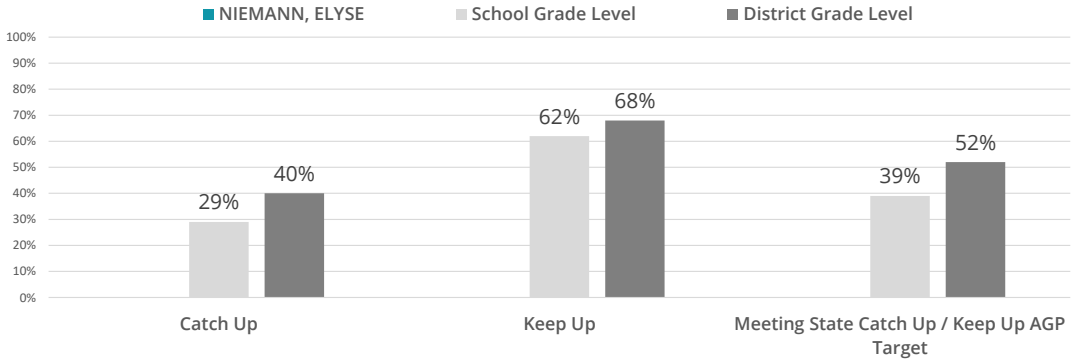
ELA Smarter Balanced Median Student Growth Percentile

NIEMANN, ELYSE	School Grade Level	District Grade Level
	47	49

ELA Smarter Balanced Student Growth Percentile



ELA Smarter Balanced Adequate Growth Percentile



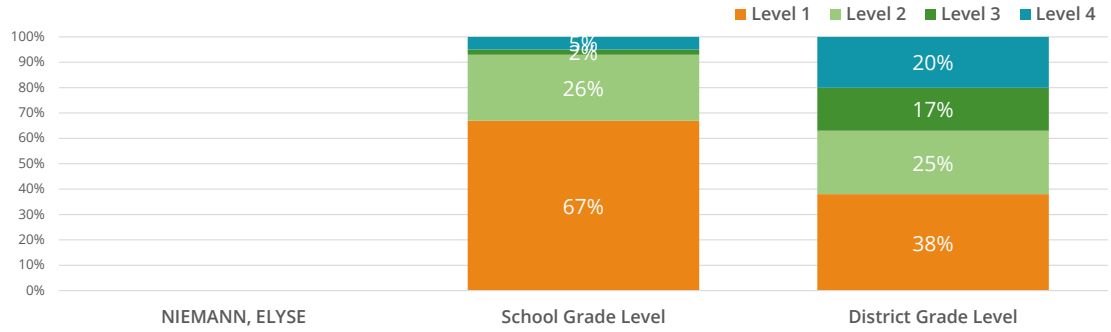
NIEMANN, ELYSE

School: High Desert **Grade:** 5

Mathematics

CAUTION: These data are provided for information only. Attributions about teachers should not be made from these results as a number of factors can impact classroom-level data.

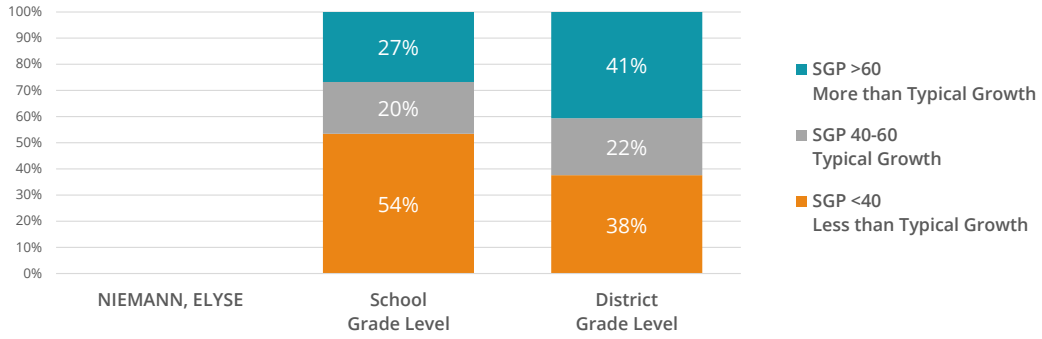
Math Smarter Balanced Performance Levels



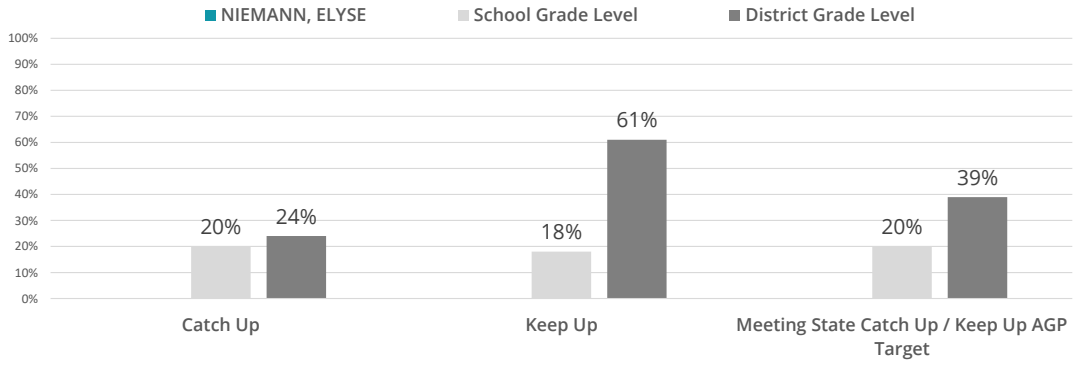
Math Smarter Balanced Median Student Growth Percentile

NIEMANN, ELYSE	School Grade Level	District Grade Level
	31	51

Math Smarter Balanced Student Growth Percentile



Math Smarter Balanced Adequate Growth Percentile



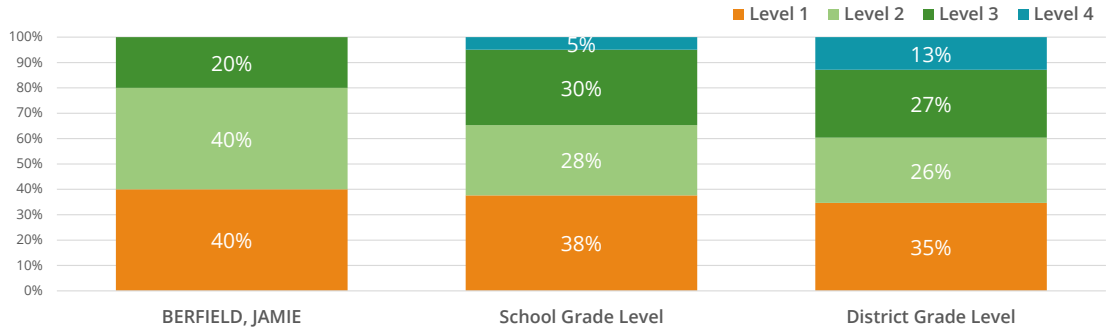
BERFIELD, JAMIE

School: High Desert **Grade:** 6

English / Language Arts

CAUTION: These data are provided for information only. Attributions about teachers should not be made from these results as a number of factors can impact classroom-level data.

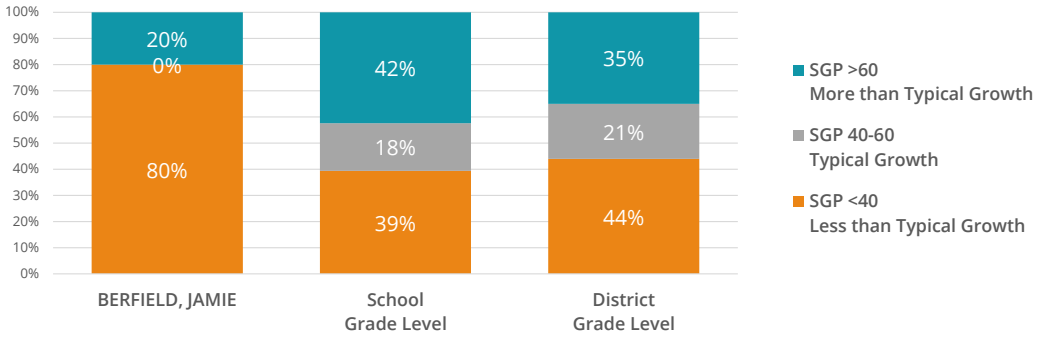
ELA Smarter Balanced Performance Levels



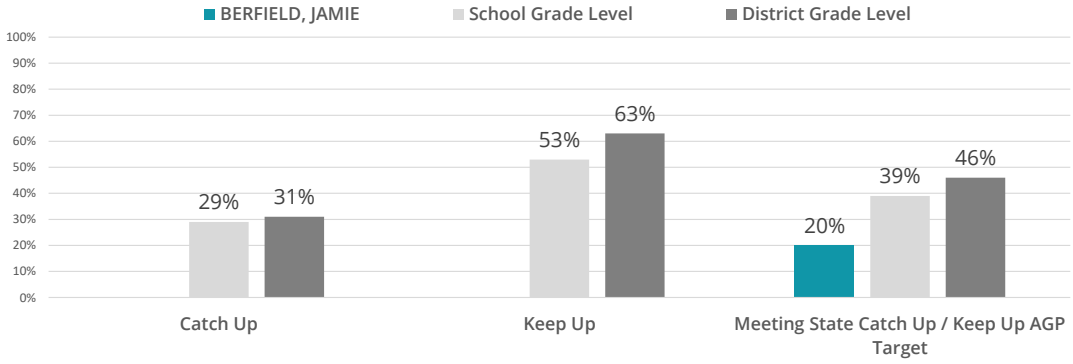
ELA Smarter Balanced Median Student Growth Percentile

BERFIELD, JAMIE	School Grade Level	District Grade Level
17	47	45

ELA Smarter Balanced Student Growth Percentile



ELA Smarter Balanced Adequate Growth Percentile



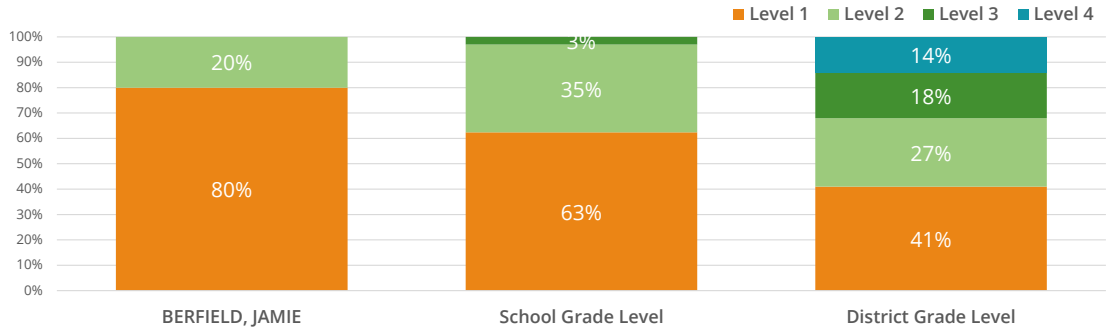
BERFIELD, JAMIE

School: High Desert **Grade:** 6

Mathematics

CAUTION: These data are provided for information only. Attributions about teachers should not be made from these results as a number of factors can impact classroom-level data.

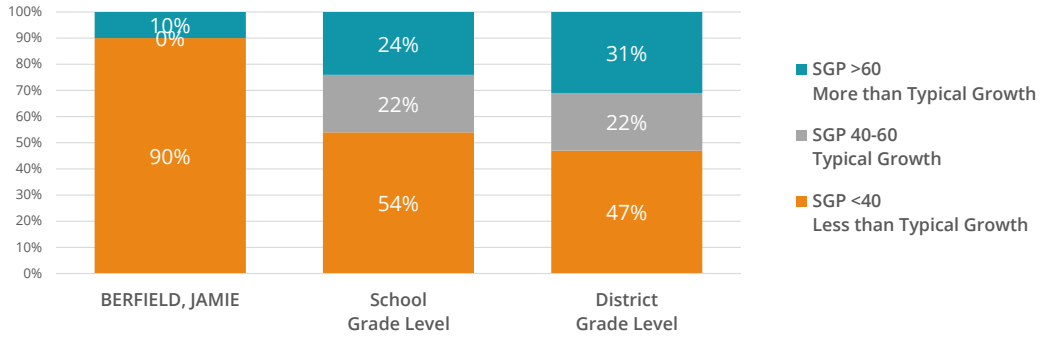
Math Smarter Balanced Performance Levels



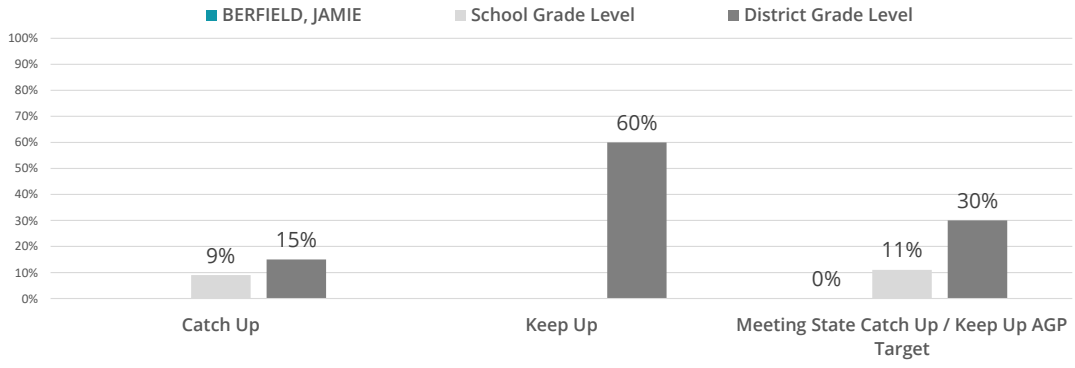
Math Smarter Balanced Median Student Growth Percentile

BERFIELD, JAMIE	School Grade Level	District Grade Level
8	36	42

Math Smarter Balanced Student Growth Percentile



Math Smarter Balanced Adequate Growth Percentile



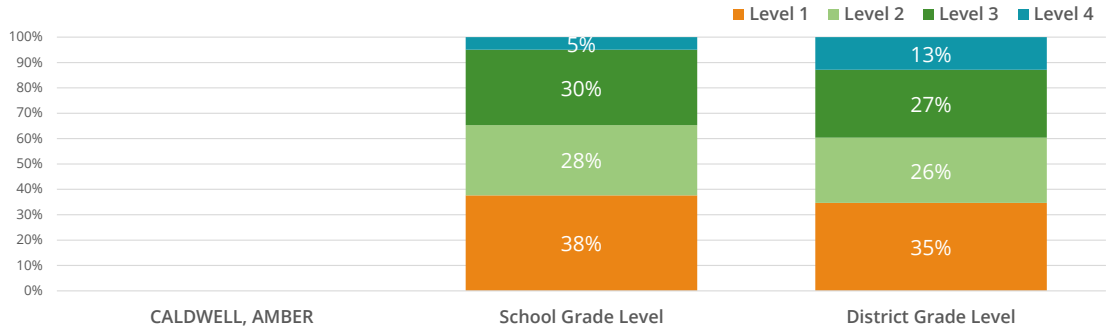
CALDWELL, AMBER

School: High Desert **Grade:** 6

English / Language Arts

CAUTION: These data are provided for information only. Attributions about teachers should not be made from these results as a number of factors can impact classroom-level data.

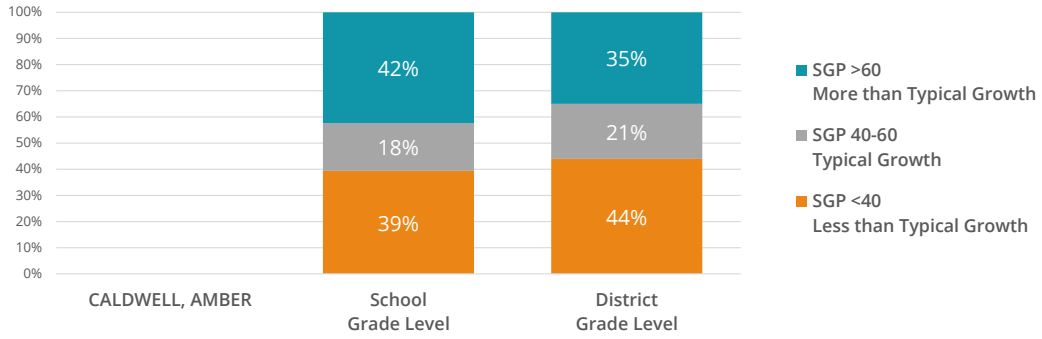
ELA Smarter Balanced Performance Levels



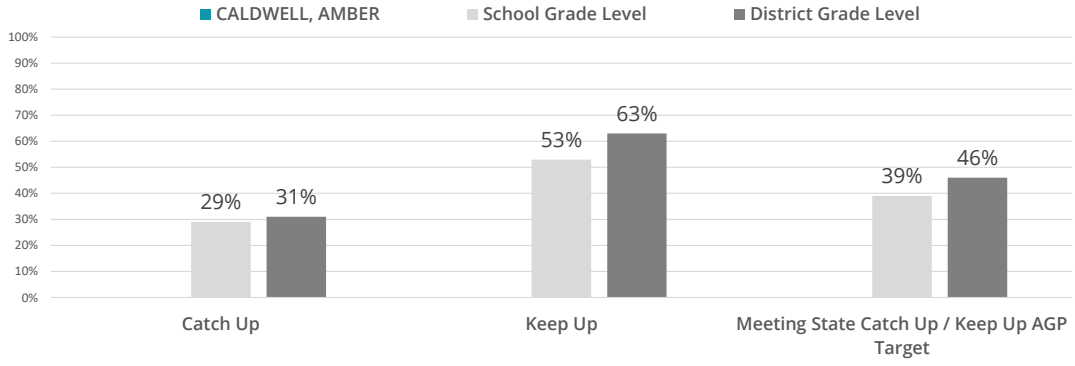
ELA Smarter Balanced Median Student Growth Percentile

CALDWELL, AMBER	School Grade Level	District Grade Level
	47	45

ELA Smarter Balanced Student Growth Percentile



ELA Smarter Balanced Adequate Growth Percentile



CALDWELL, AMBER

School: High Desert **Grade:** 6

Mathematics

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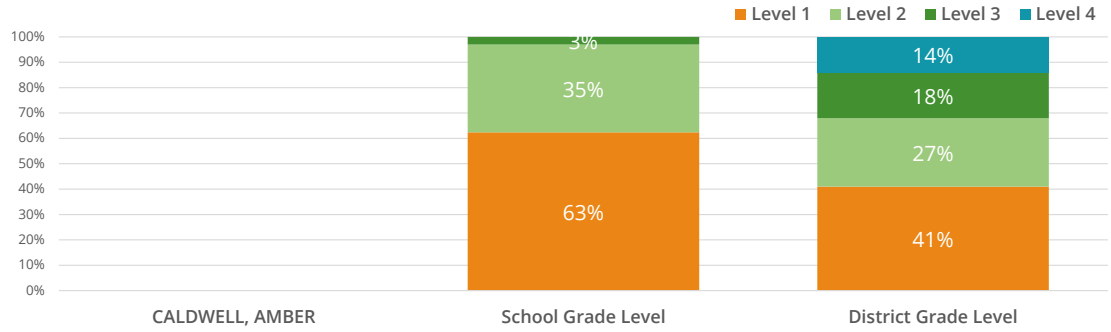
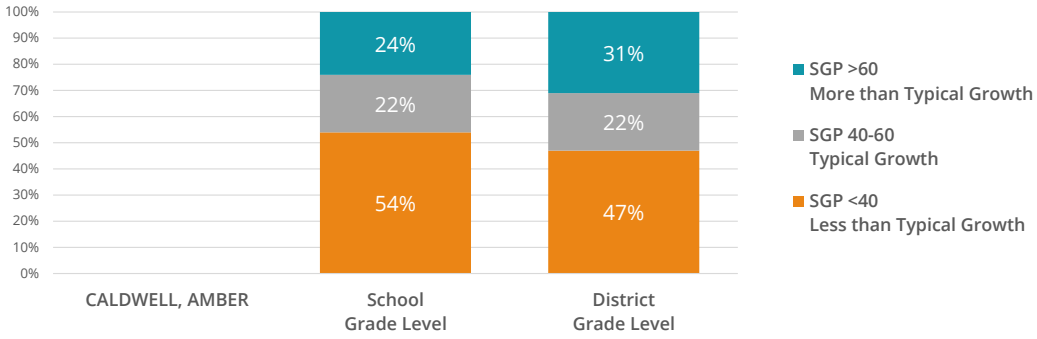
Math Smarter Balanced Performance Levels



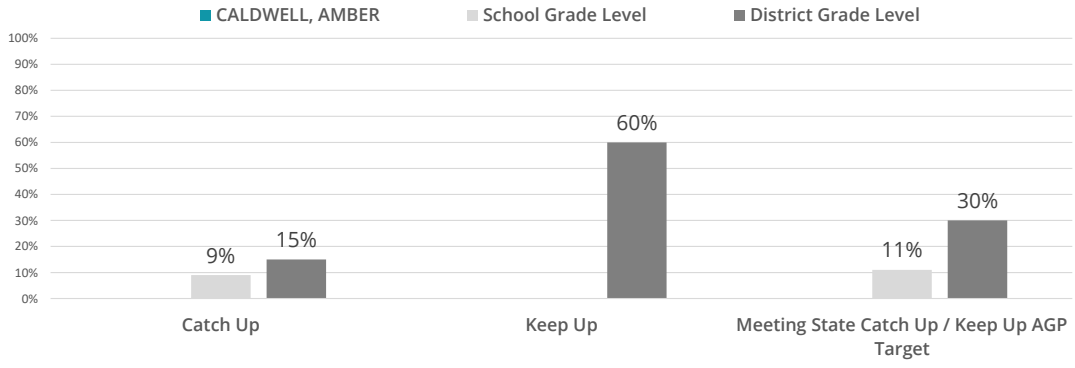
Math Smarter Balanced Median Student Growth Percentile

CALDWELL, AMBER	School Grade Level	District Grade Level
	36	42

Math Smarter Balanced Student Growth Percentile



Math Smarter Balanced Adequate Growth Percentile



JONES, COREY

School: High Desert **Grade:** 6

English / Language Arts

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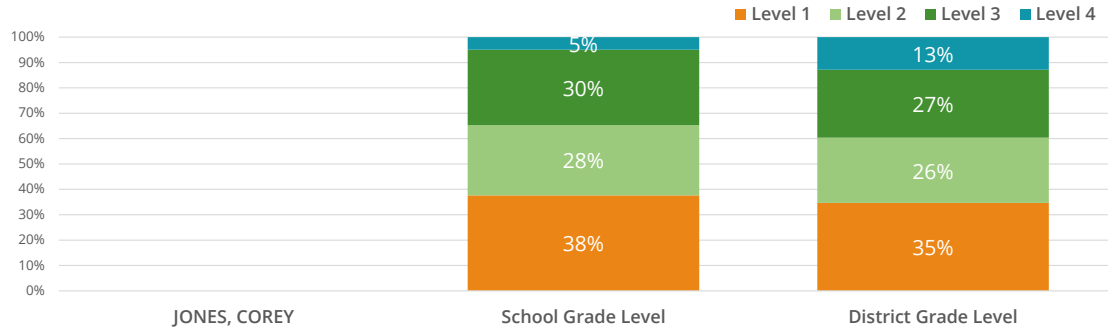
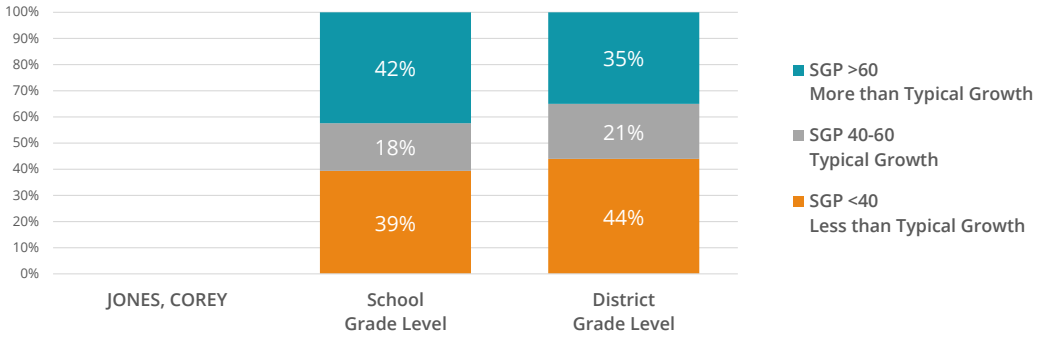
ELA Smarter Balanced Performance Levels



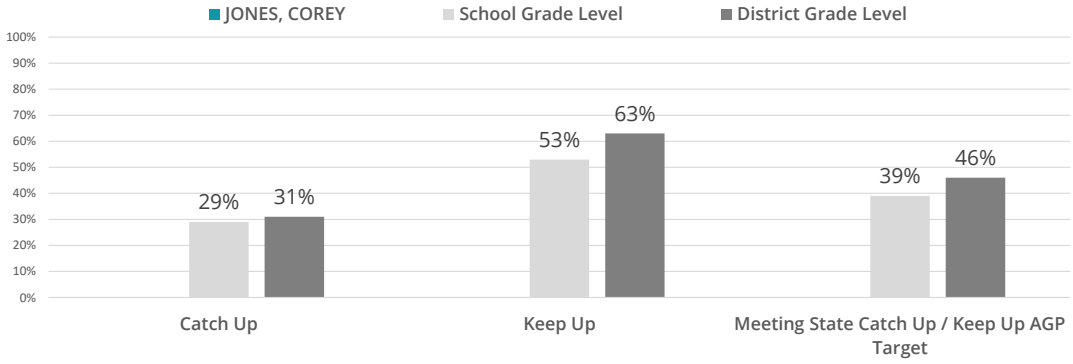
ELA Smarter Balanced Median Student Growth Percentile

JONES, COREY	School Grade Level	District Grade Level
	47	45

ELA Smarter Balanced Student Growth Percentile



ELA Smarter Balanced Adequate Growth Percentile



JONES, COREY

School: High Desert **Grade:** 6

Mathematics

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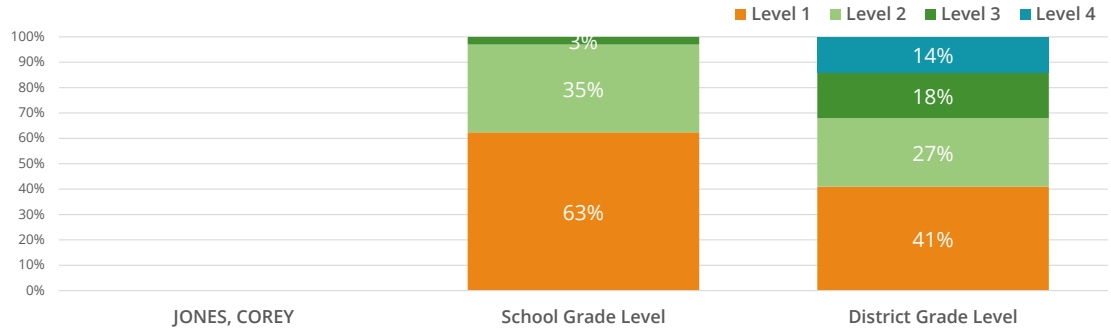
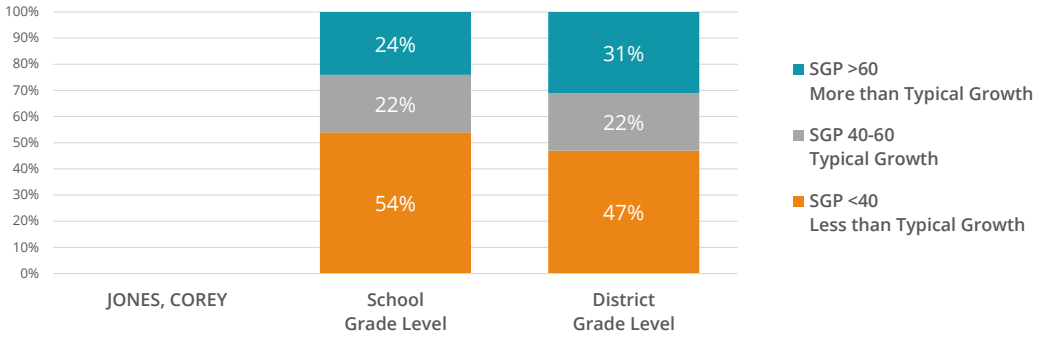
Math Smarter Balanced Performance Levels



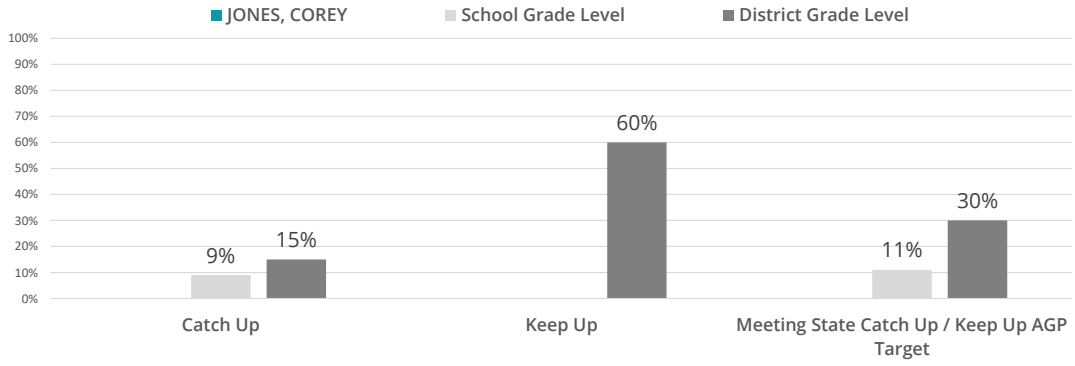
Math Smarter Balanced Median Student Growth Percentile

JONES, COREY	School Grade Level	District Grade Level
	36	42

Math Smarter Balanced Student Growth Percentile



Math Smarter Balanced Adequate Growth Percentile



MARCONDES, JENNIFER

School: High Desert **Grade:** 6

English / Language Arts

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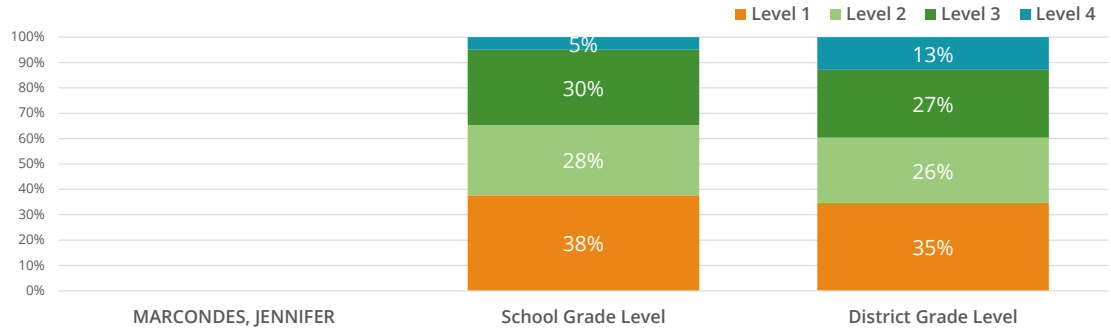
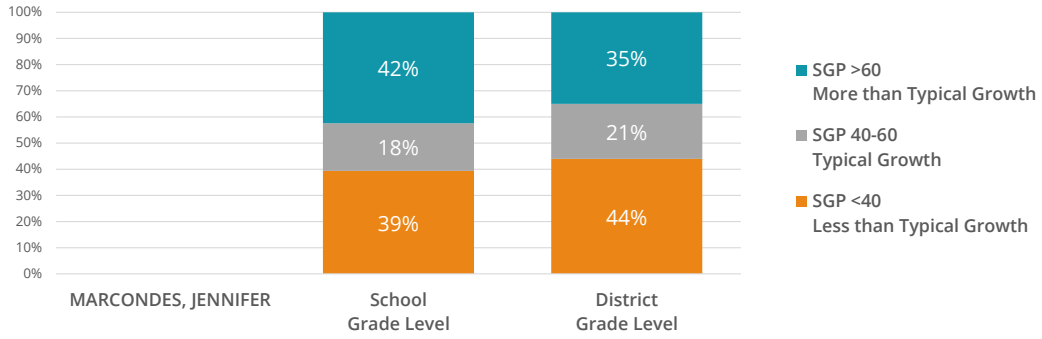
ELA Smarter Balanced Performance Levels



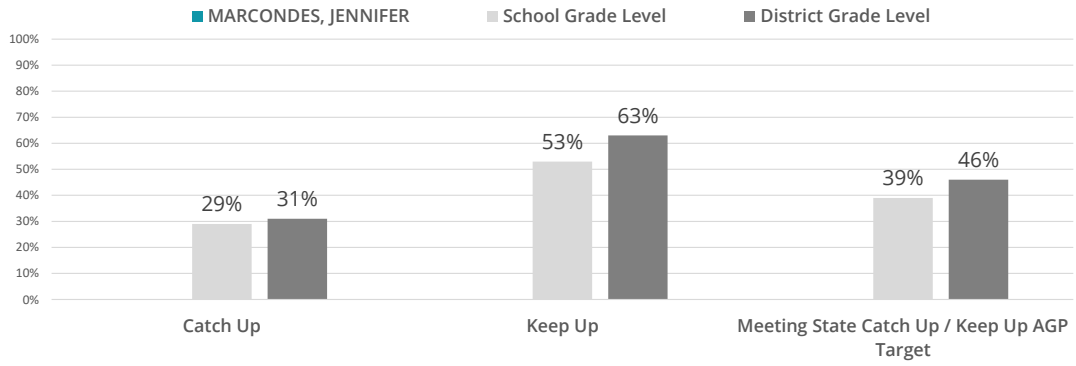
ELA Smarter Balanced Median Student Growth Percentile

MARCONDES, JENNIFER	School Grade Level	District Grade Level
	47	45

ELA Smarter Balanced Student Growth Percentile



ELA Smarter Balanced Adequate Growth Percentile



MARCONDES, JENNIFER

School: High Desert **Grade:** 6

Mathematics

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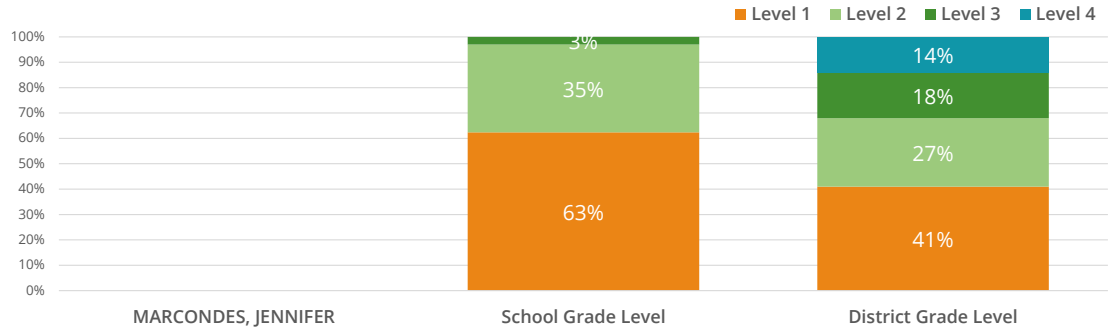
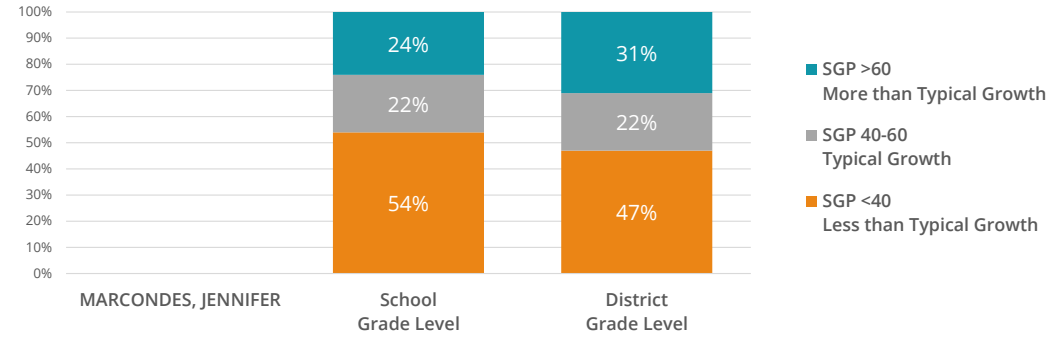
Math Smarter Balanced Performance Levels



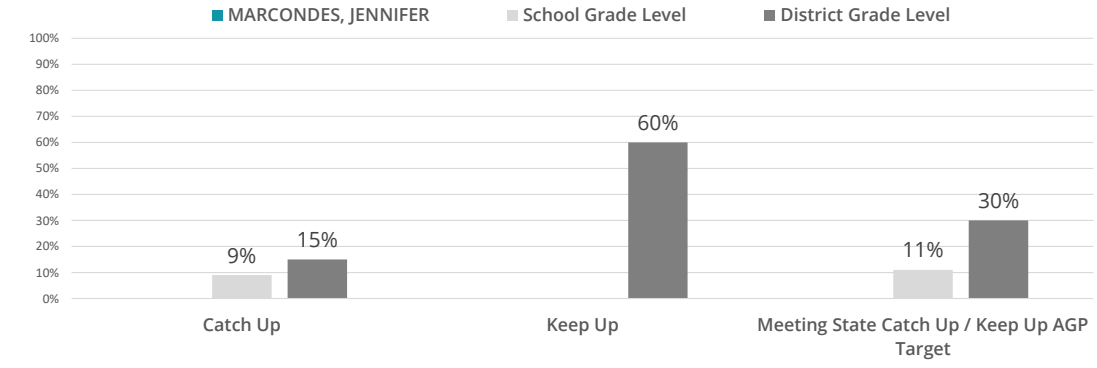
Math Smarter Balanced Median Student Growth Percentile

MARCONDES, JENNIFER	School Grade Level	District Grade Level
	36	42

Math Smarter Balanced Student Growth Percentile



Math Smarter Balanced Adequate Growth Percentile



NIEMANN, ELYSE

School: High Desert **Grade:** 6

English / Language Arts

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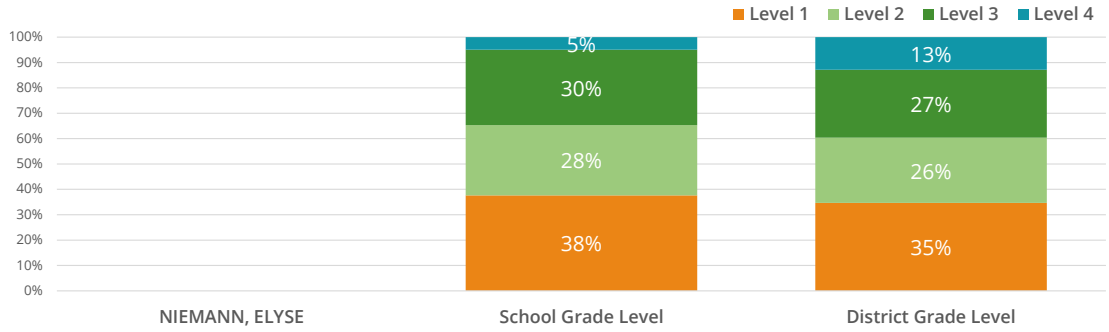
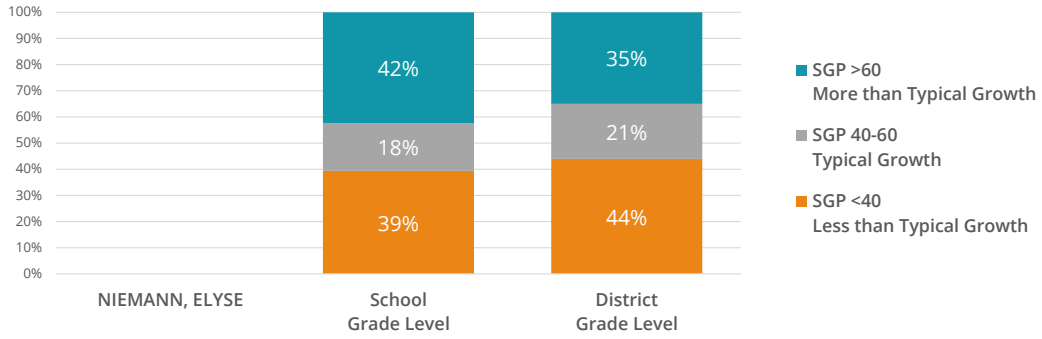
ELA Smarter Balanced Performance Levels



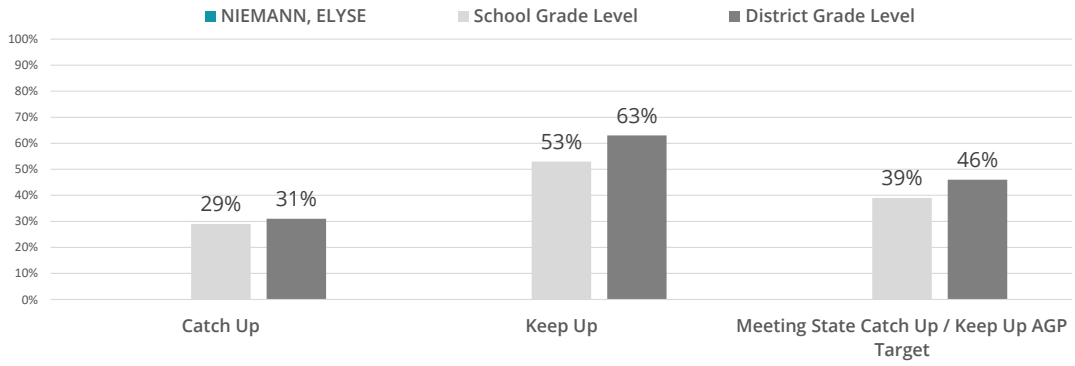
ELA Smarter Balanced Median Student Growth Percentile

NIEMANN, ELYSE	School Grade Level	District Grade Level
	47	45

ELA Smarter Balanced Student Growth Percentile



ELA Smarter Balanced Adequate Growth Percentile



NIEMANN, ELYSE

School: High Desert **Grade:** 6

Mathematics

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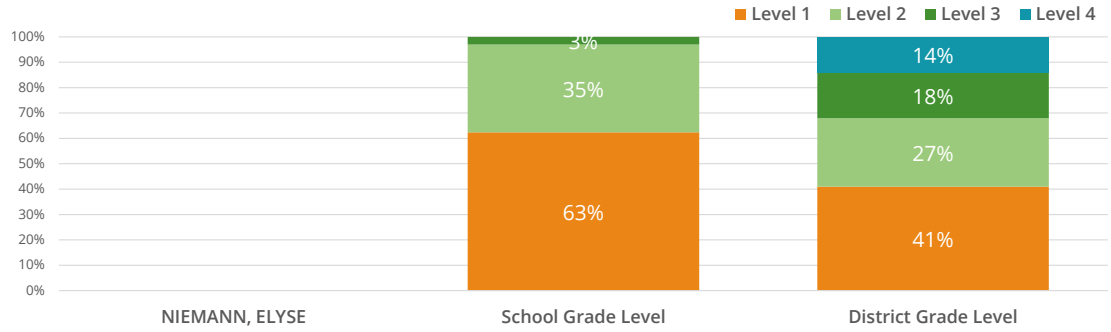
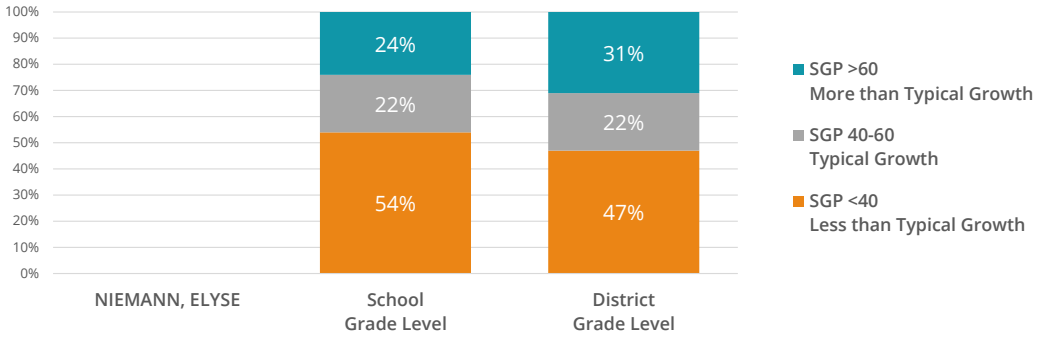
Math Smarter Balanced Performance Levels



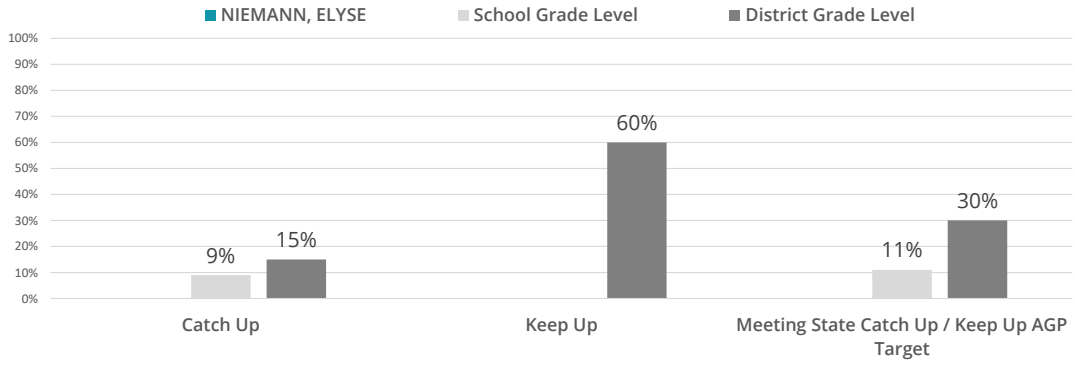
Math Smarter Balanced Median Student Growth Percentile

NIEMANN, ELYSE	School Grade Level	District Grade Level
	36	42

Math Smarter Balanced Student Growth Percentile



Math Smarter Balanced Adequate Growth Percentile



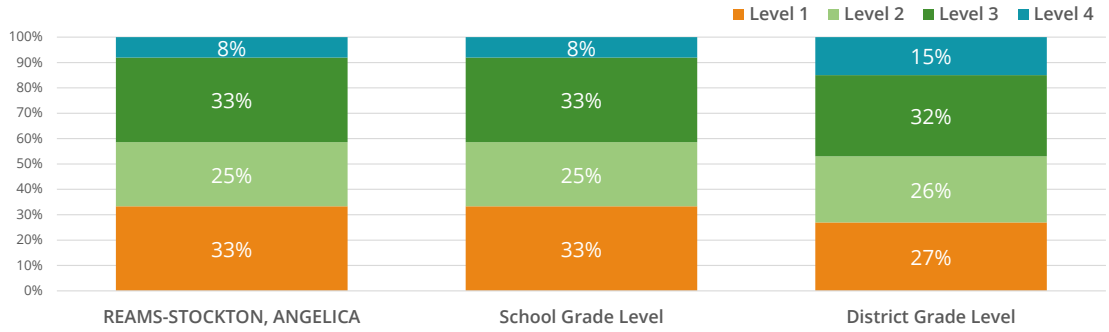
REAMS-STOCKTON, ANGELICA

School: High Desert **Grade:** 7

English / Language Arts

CAUTION: These data are provided for information only. Attributions about teachers should not be made from these results as a number of factors can impact classroom-level data.

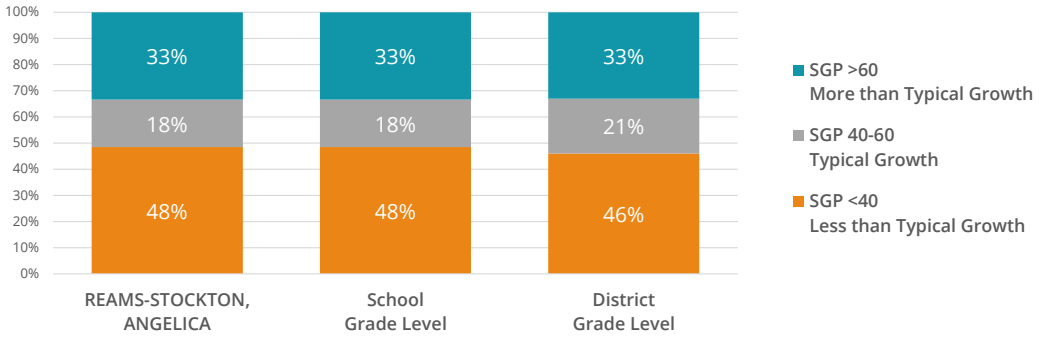
ELA Smarter Balanced Performance Levels



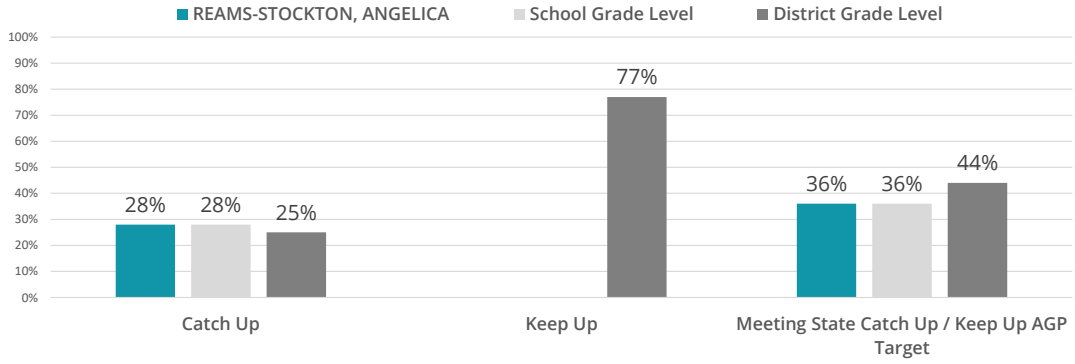
ELA Smarter Balanced Median Student Growth Percentile

REAMS-STOCKTON, ANGELICA	School Grade Level	District Grade Level
41	41	44

ELA Smarter Balanced Student Growth Percentile



ELA Smarter Balanced Adequate Growth Percentile



REMICK, MARY

School: High Desert **Grade:** 7

Mathematics

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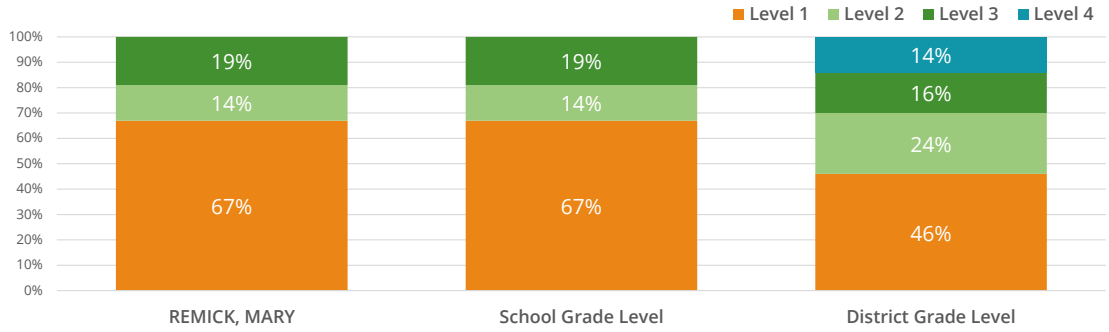
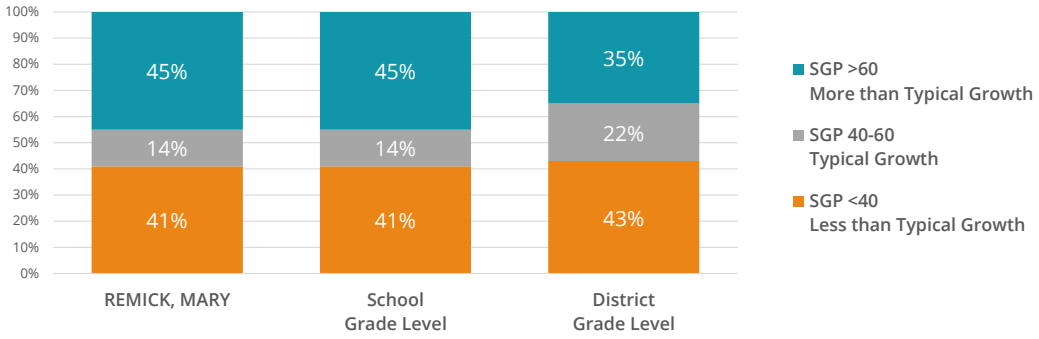
Math Smarter Balanced Performance Levels



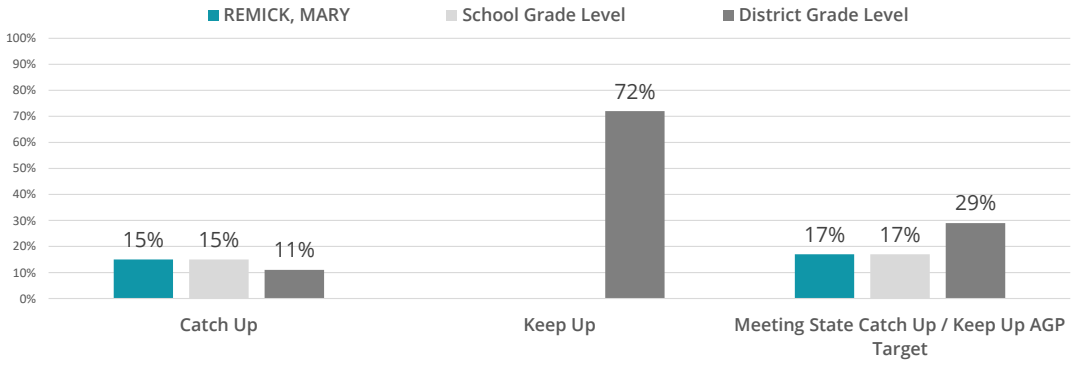
Math Smarter Balanced Median Student Growth Percentile

REMICK, MARY	School Grade Level	District Grade Level
51	51	46

Math Smarter Balanced Student Growth Percentile



Math Smarter Balanced Adequate Growth Percentile



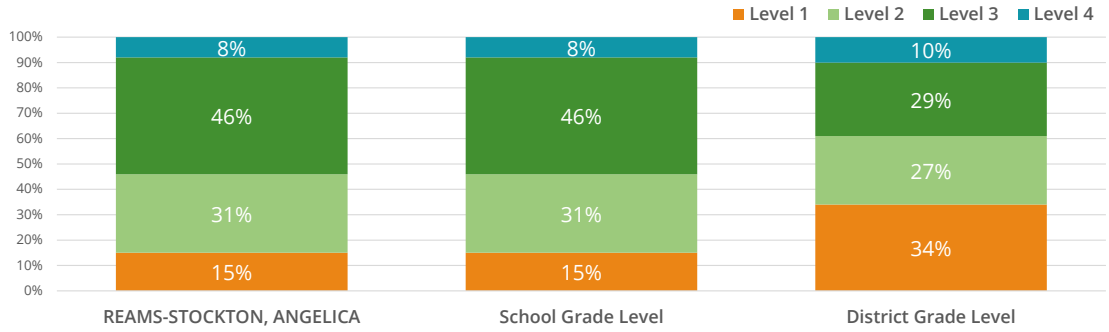
REAMS-STOCKTON, ANGELICA

School: High Desert **Grade:** 8

English / Language Arts

CAUTION: These data are provided for information only. Attributions about teachers should not be made from these results as a number of factors can impact classroom-level data.

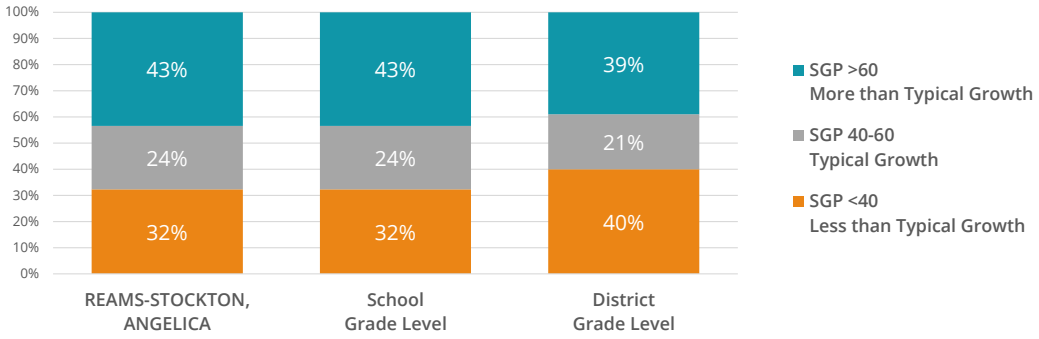
ELA Smarter Balanced Performance Levels



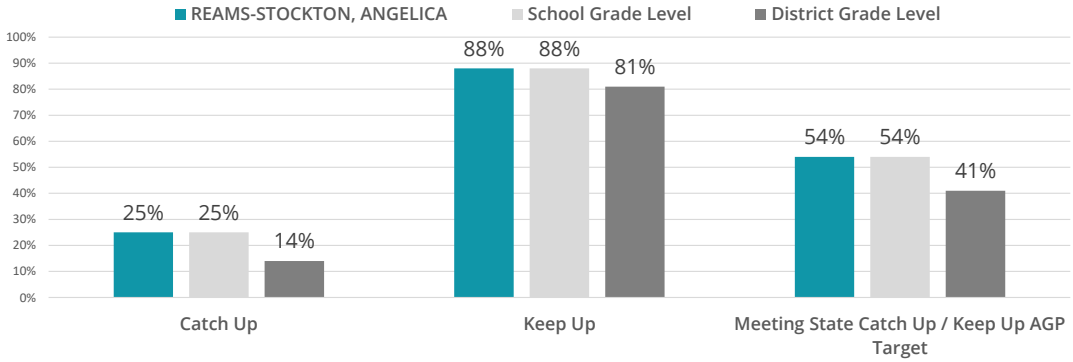
ELA Smarter Balanced Median Student Growth Percentile

REAMS-STOCKTON, ANGELICA	School Grade Level	District Grade Level
53	53	50

ELA Smarter Balanced Student Growth Percentile



ELA Smarter Balanced Adequate Growth Percentile



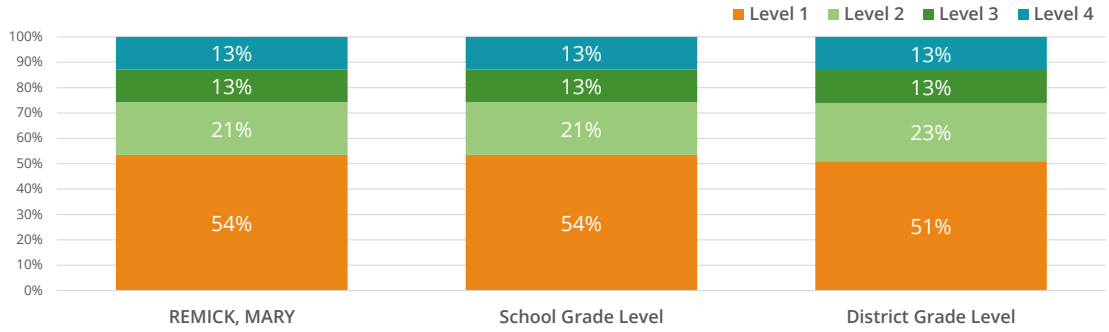
REMICK, MARY

School: High Desert **Grade:** 8

Mathematics

CAUTION: These data are provided for information only. Attributions about teachers should not be made from these results as a number of factors can impact classroom-level data.

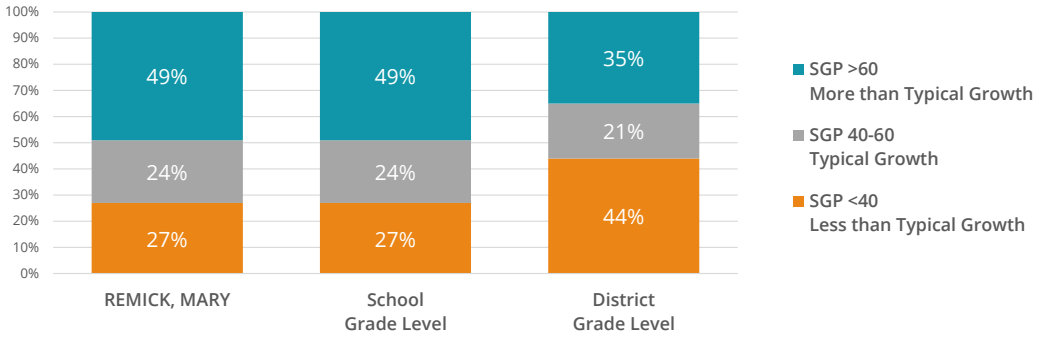
Math Smarter Balanced Performance Levels



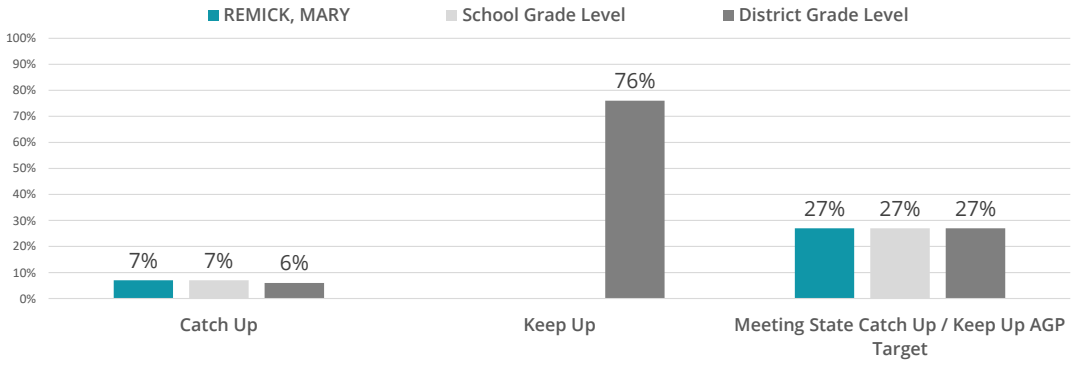
Math Smarter Balanced Median Student Growth Percentile

REMICK, MARY	School Grade Level	District Grade Level
56	56	45

Math Smarter Balanced Student Growth Percentile



Math Smarter Balanced Adequate Growth Percentile

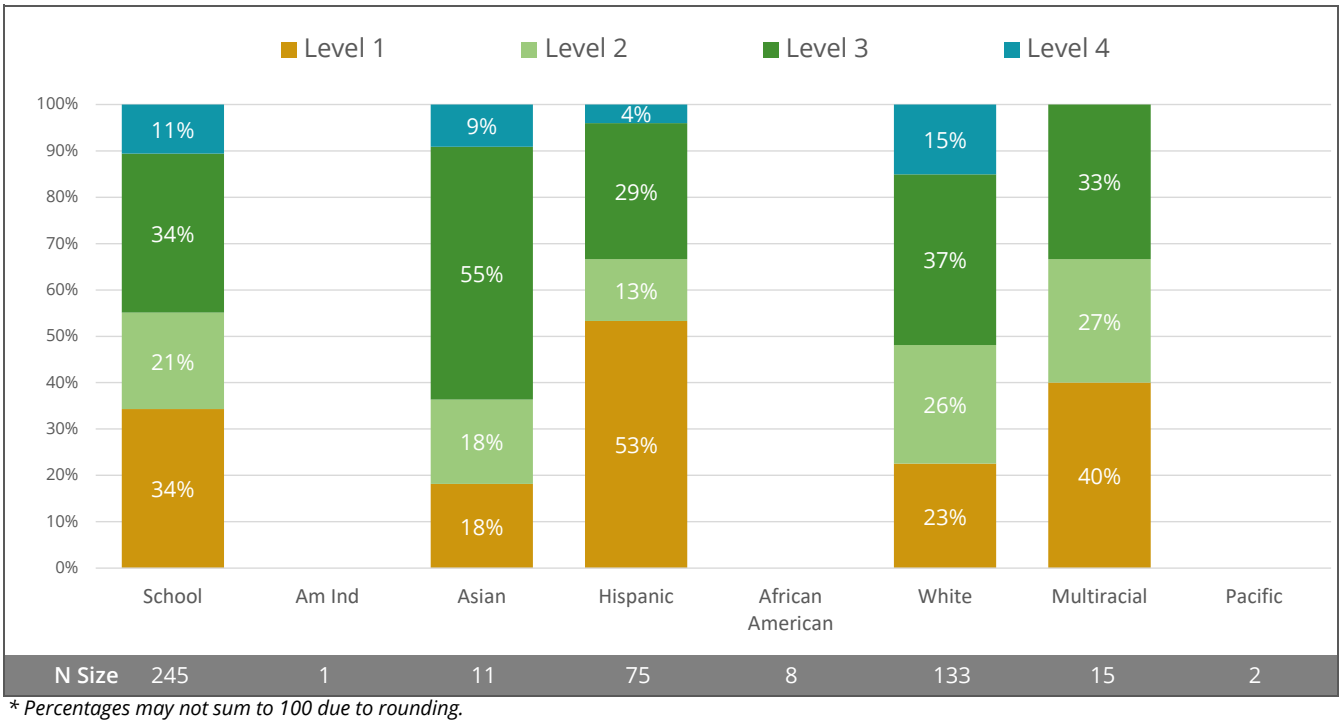


Washoe County School District

High Desert

Overall English/Language Arts
2025 Levels

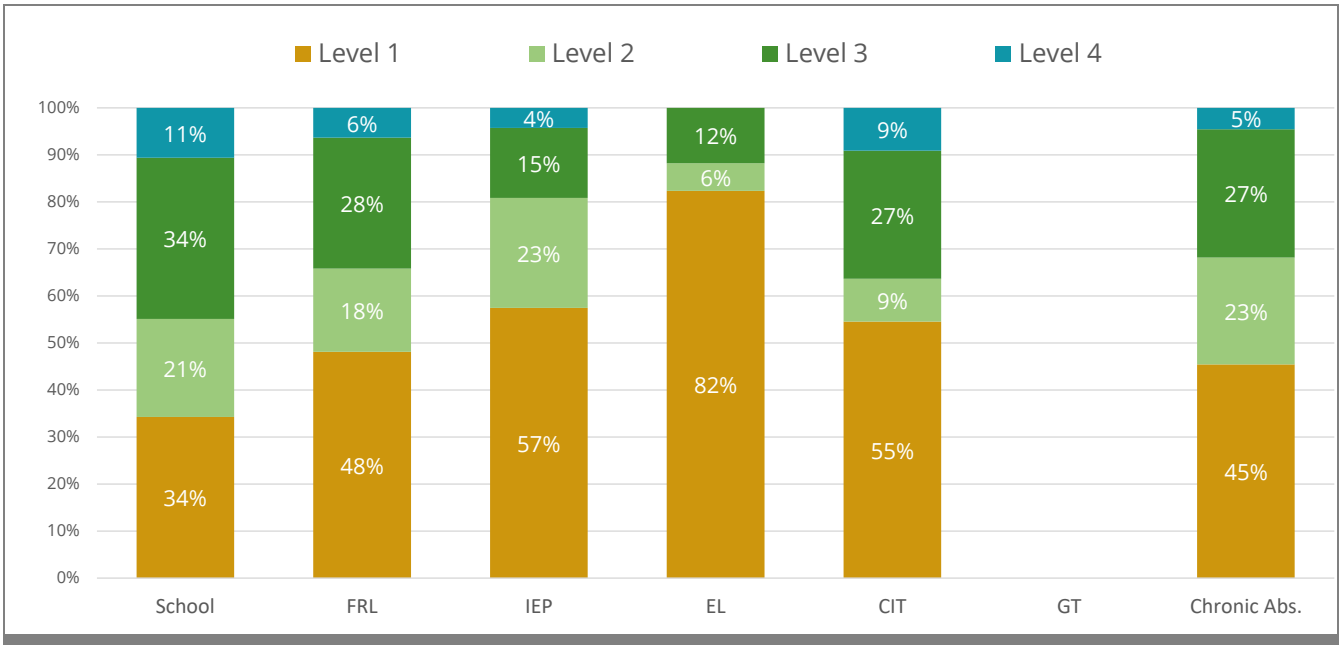
Overall ELA Levels by Race/Ethnicity



	School	Am Ind	Asian	Hispanic	African American	White	Multiracial	Pacific
N Size	245	1	11	75	8	133	15	2

** Percentages may not sum to 100 due to rounding.*

Overall ELA Levels by Special Program



	School	FRL	IEP	EL	CIT	GT	Chronic Abs.
N Size	245	79	47	17	11	4	66

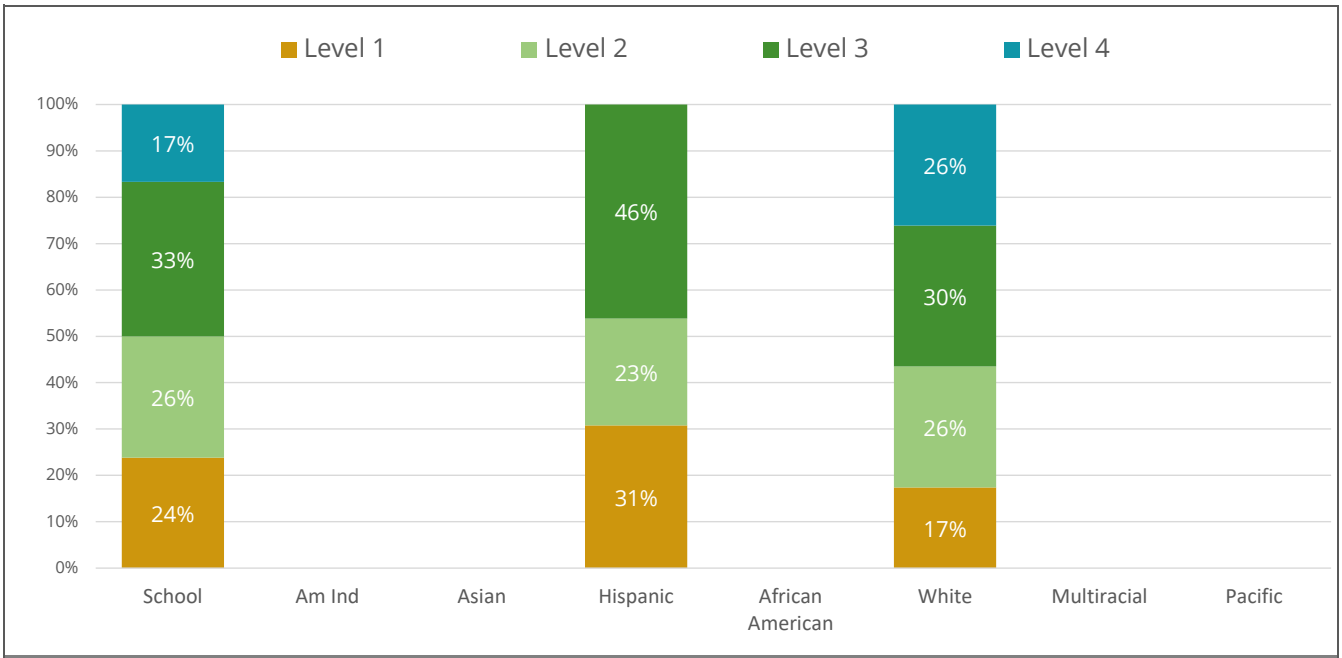
** Percentages may not sum to 100 due to rounding.*

Washoe County School District

High Desert

3rd Grade English/Language Arts
2025 Levels

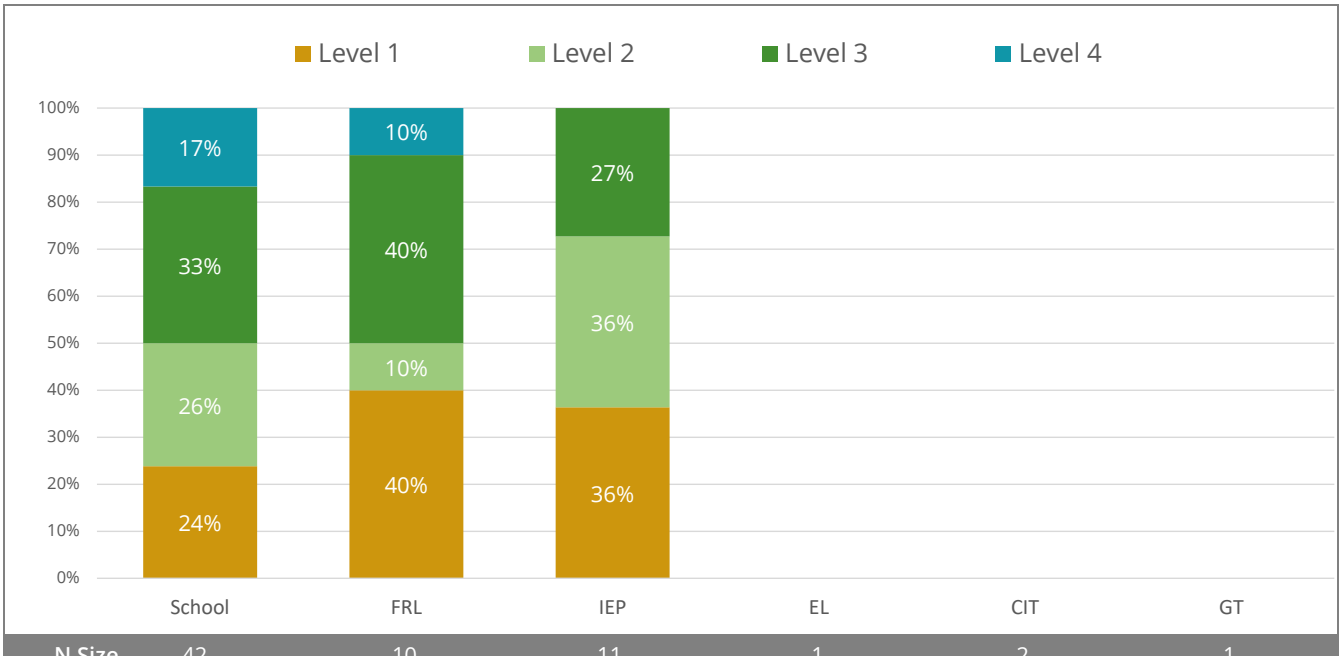
3rd Grade ELA Levels by Race/Ethnicity



	School	Am Ind	Asian	Hispanic	African American	White	Multiracial	Pacific
N Size	42	1	2	13	0	23	2	1

** Percentages may not sum to 100 due to rounding.*

3rd Grade ELA Levels by Special Program



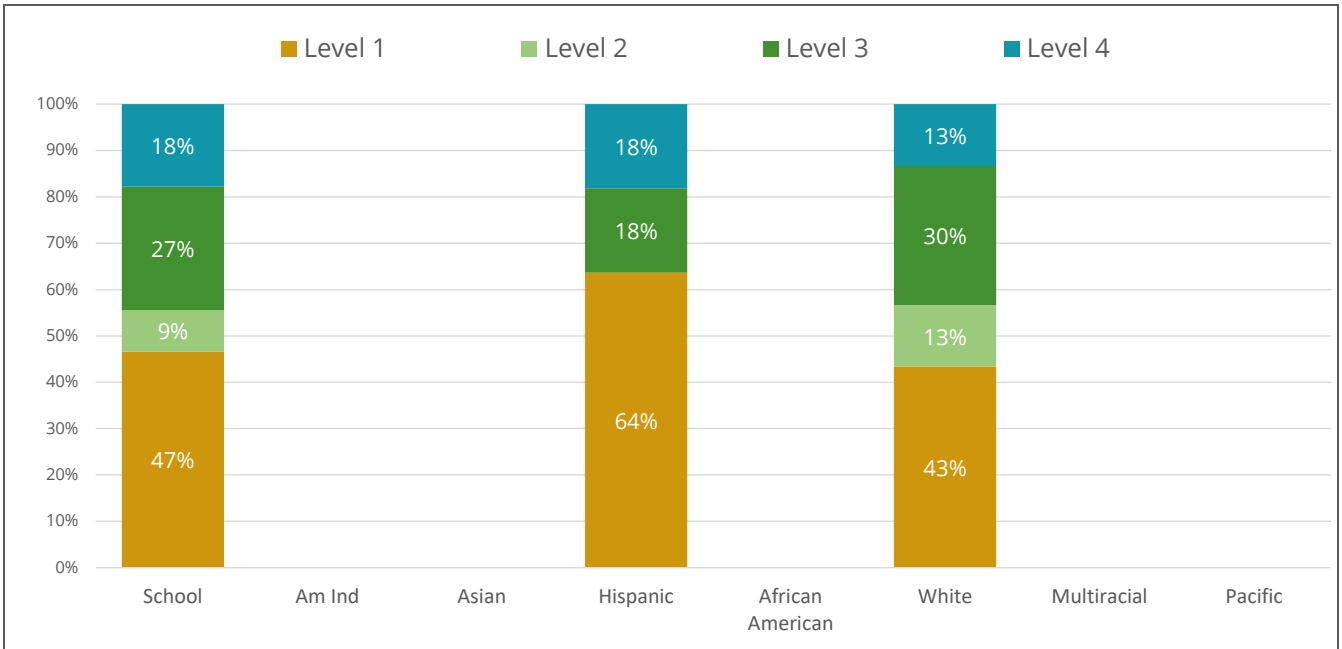
	School	FRL	IEP	EL	CIT	GT
N Size	42	10	11	1	2	1

** Percentages may not sum to 100 due to rounding.*

High Desert

4th Grade English/Language Arts
2025 Levels

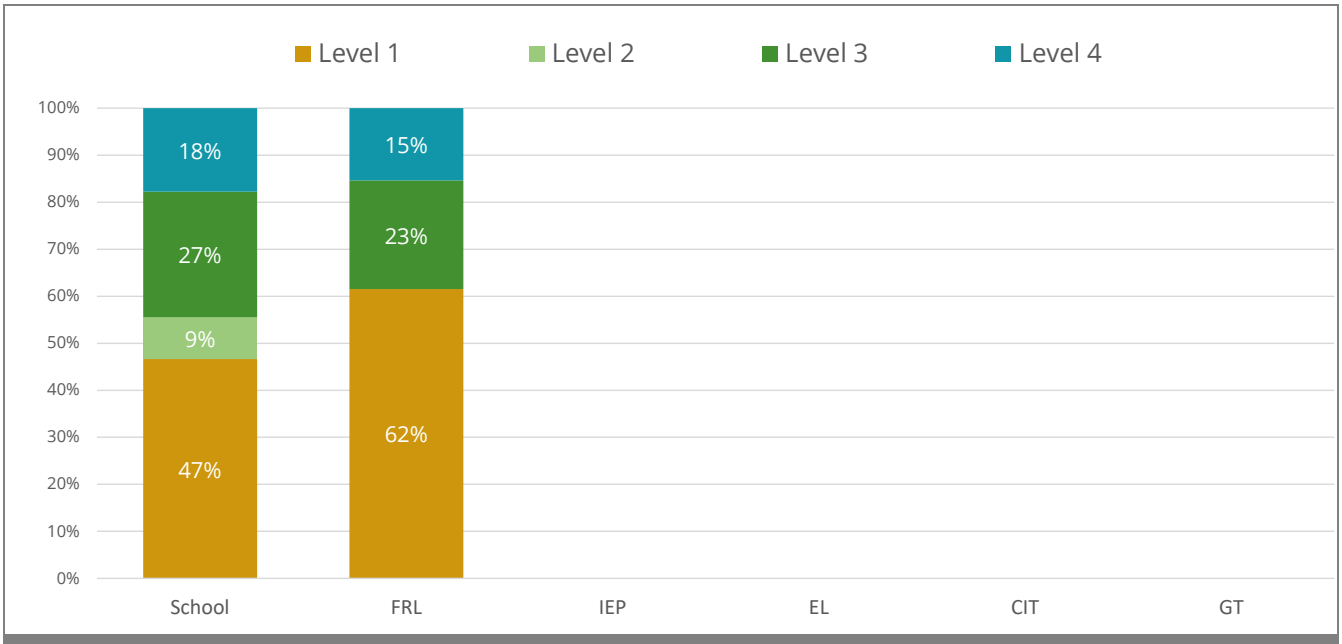
4th Grade ELA Levels by Race/Ethnicity



N Size	45	0	2	11	1	30	1	0

** Percentages may not sum to 100 due to rounding.*

4th Grade ELA Levels by Special Program



N Size	45	13	8	3	2	0

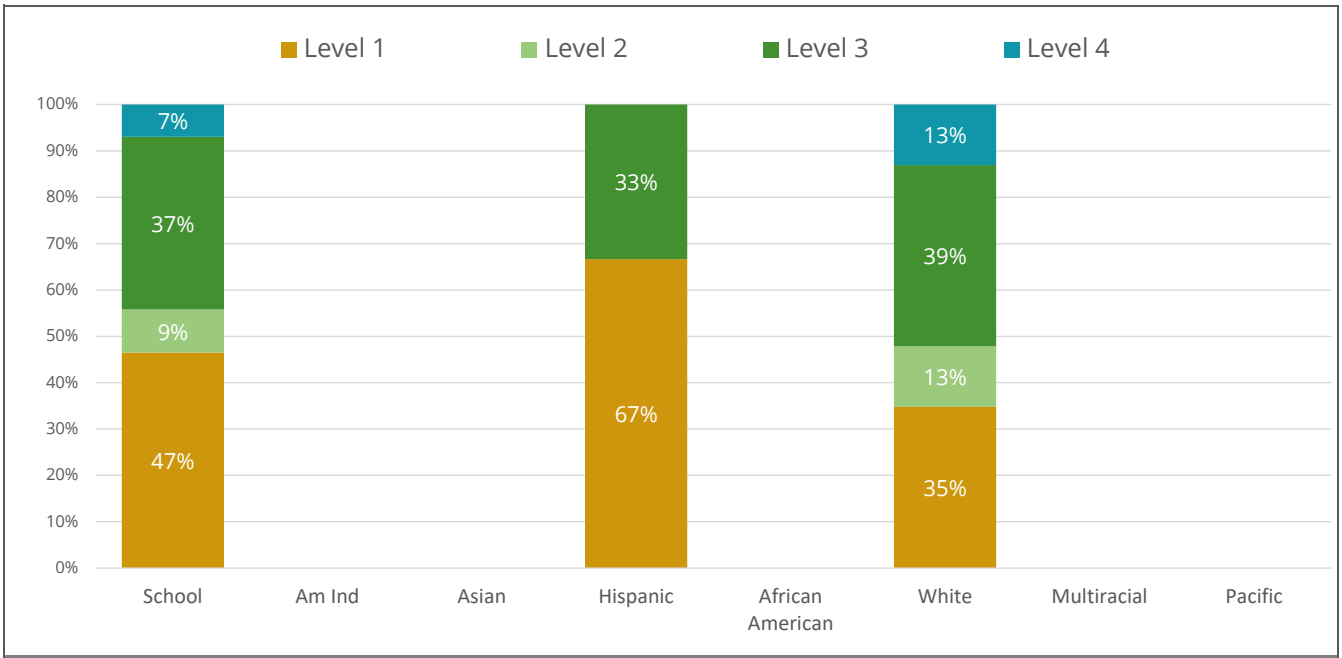
** Percentages may not sum to 100 due to rounding.*

Washoe County School District

High Desert

5th Grade English/Language Arts
2025 Levels

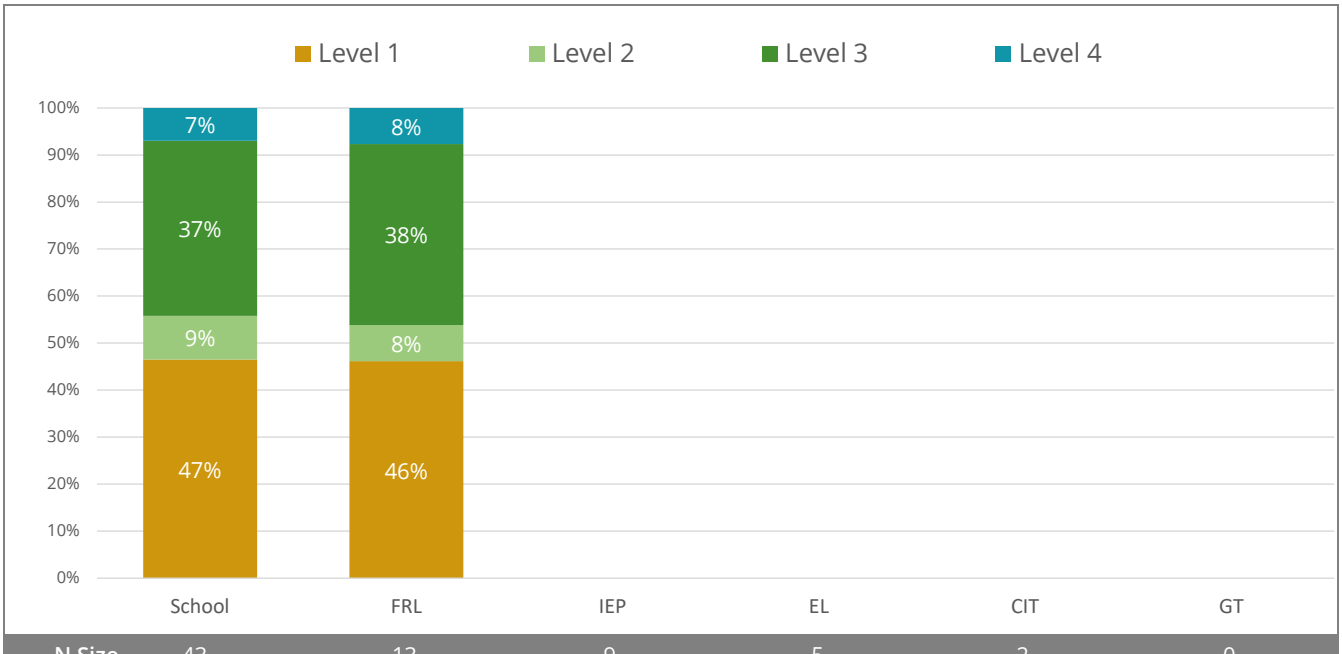
5th Grade ELA Levels by Race/Ethnicity



N Size	43	0	4	12	2	23	2	0

** Percentages may not sum to 100 due to rounding.*

5th Grade ELA Levels by Special Program



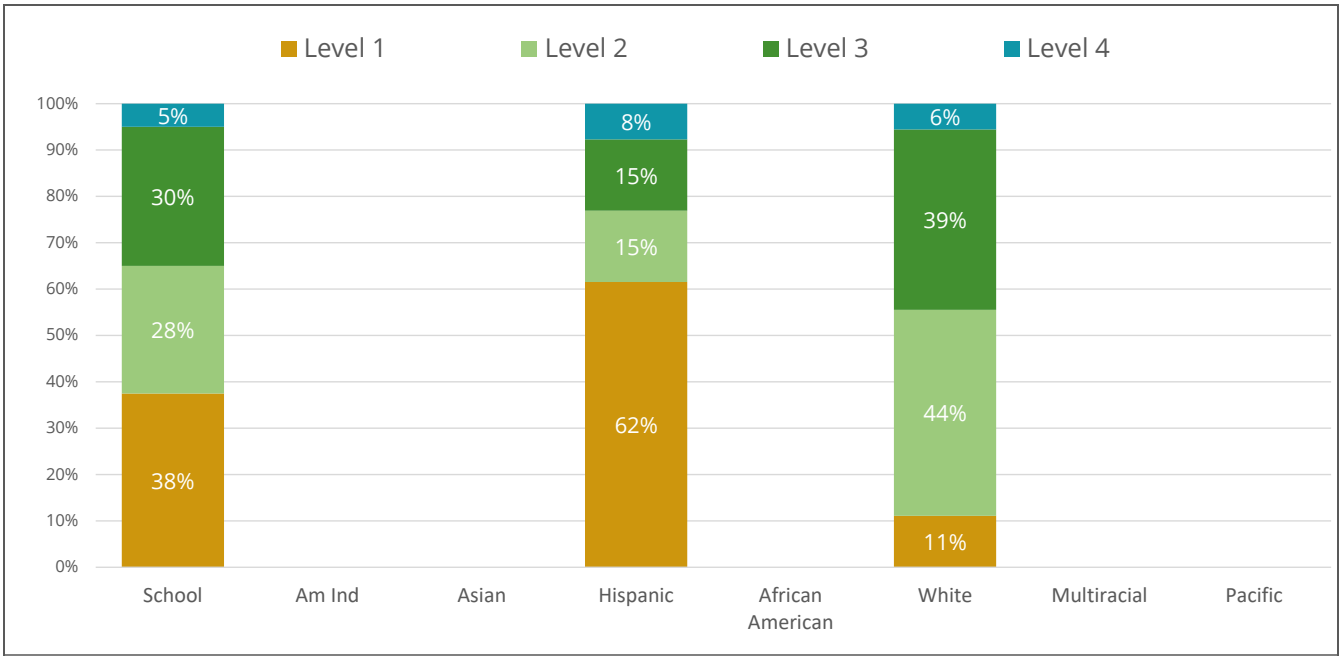
N Size	43	13	9	5	2	0

** Percentages may not sum to 100 due to rounding.*

High Desert

6th Grade English/Language Arts
2025 Levels

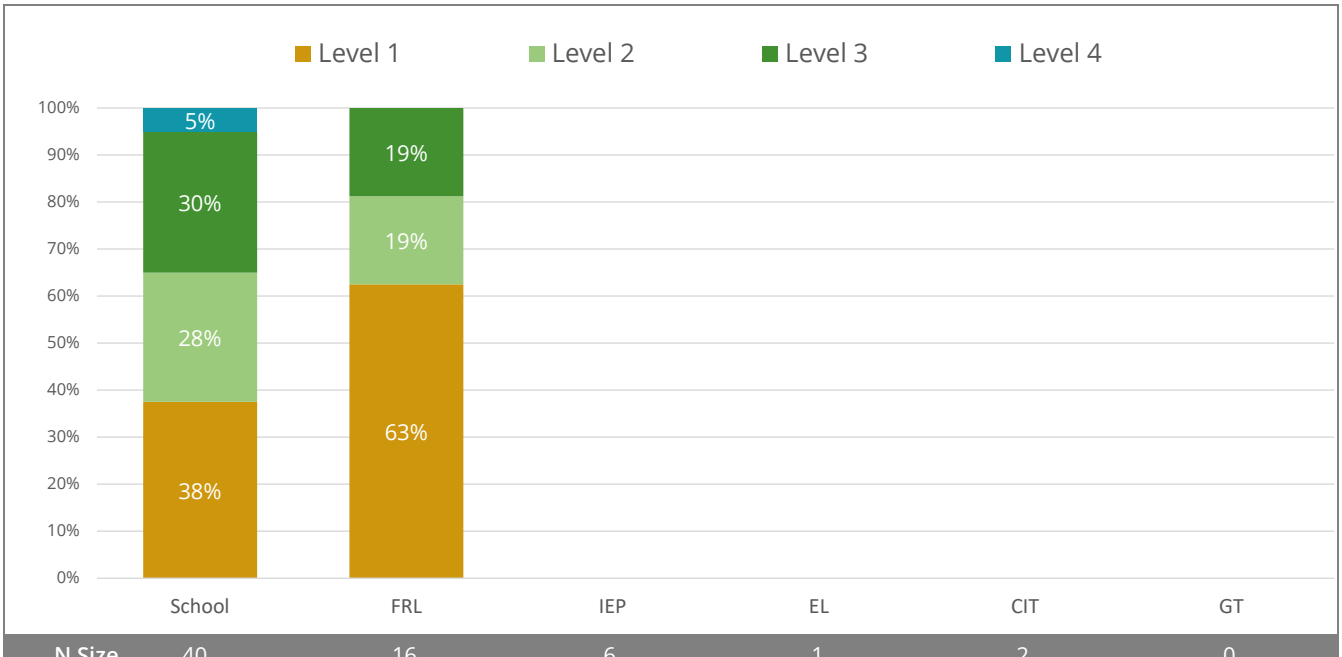
6th Grade ELA Levels by Race/Ethnicity



N Size	40	0	1	13	1	18	7	0

** Percentages may not sum to 100 due to rounding.*

6th Grade ELA Levels by Special Program



N Size	40	16	6	1	2	0

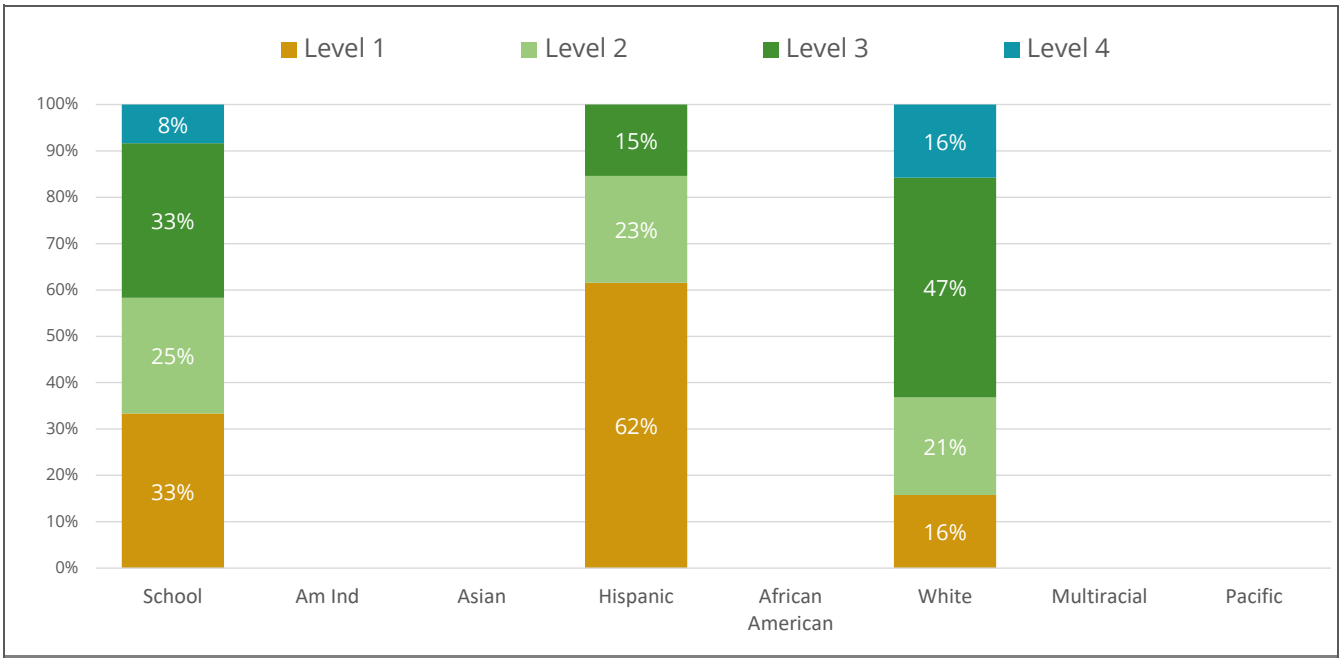
** Percentages may not sum to 100 due to rounding.*

Washoe County School District

High Desert

7th Grade English/Language Arts
2025 Levels

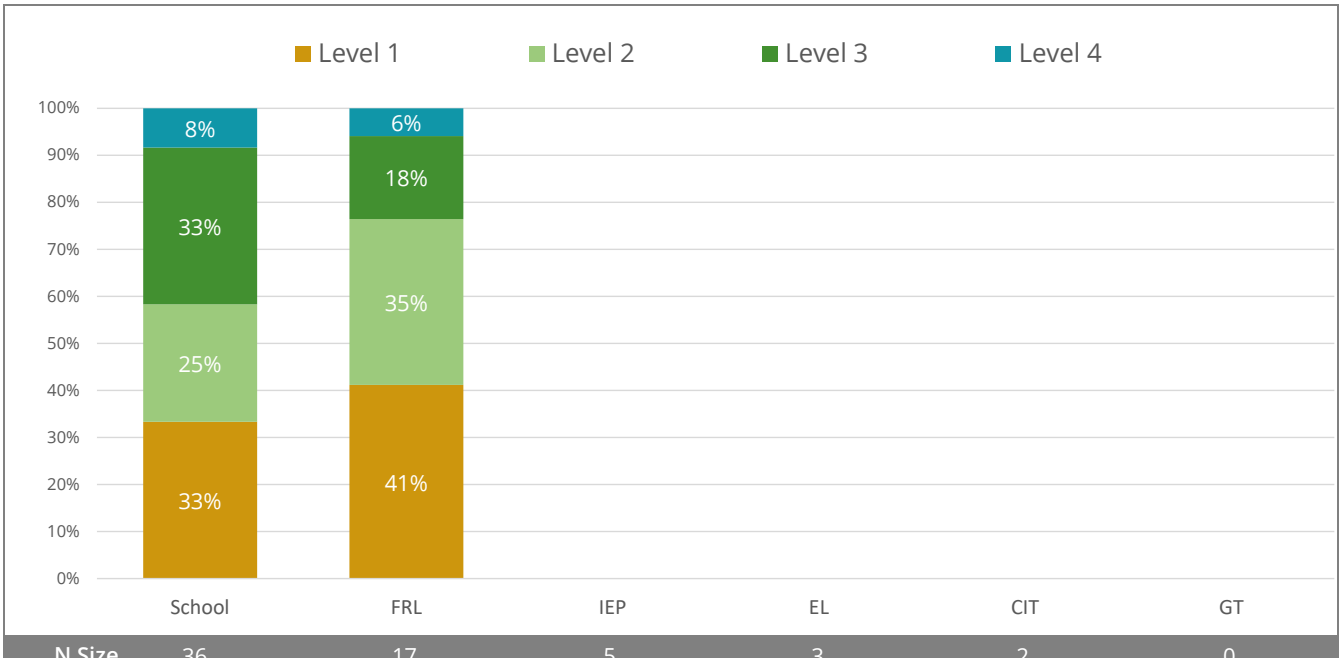
7th Grade ELA Levels by Race/Ethnicity



	School	Am Ind	Asian	Hispanic	African American	White	Multiracial	Pacific
N Size	36	0	0	13	3	19	1	0

** Percentages may not sum to 100 due to rounding.*

7th Grade ELA Levels by Special Program



	School	FRL	IEP	EL	CIT	GT
N Size	36	17	5	3	2	0

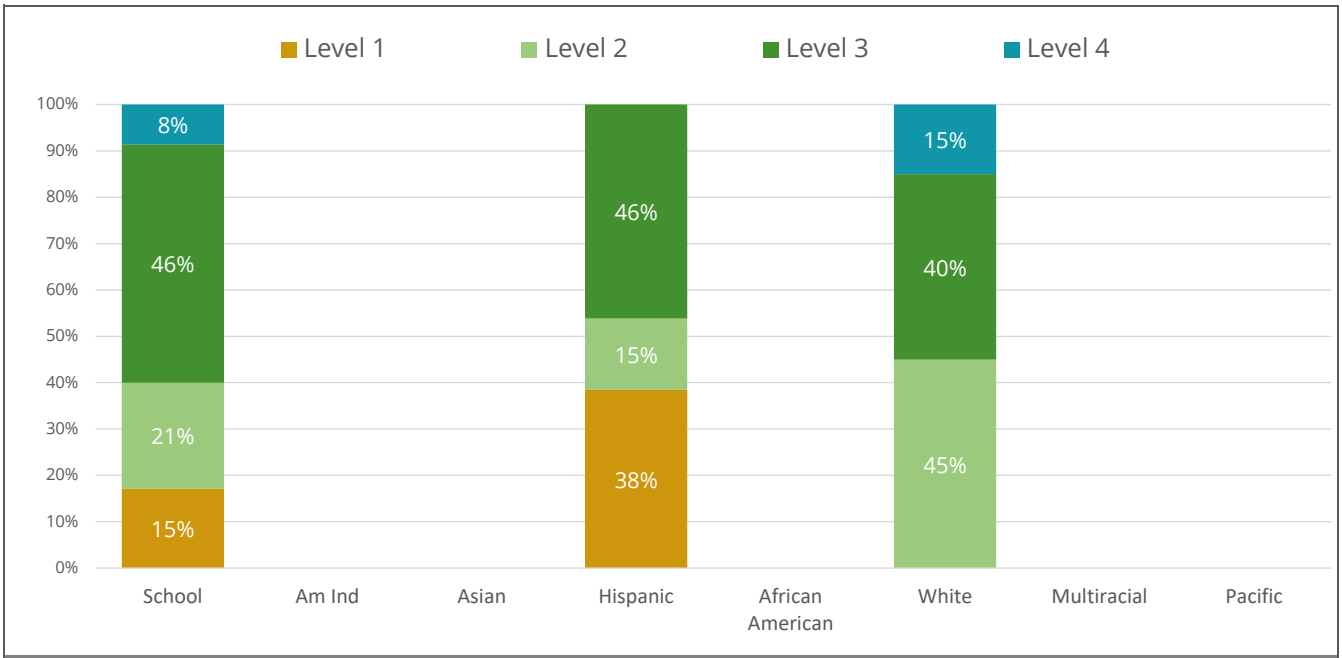
** Percentages may not sum to 100 due to rounding.*

Washoe County School District

High Desert

8th Grade English/Language Arts
2025 Levels

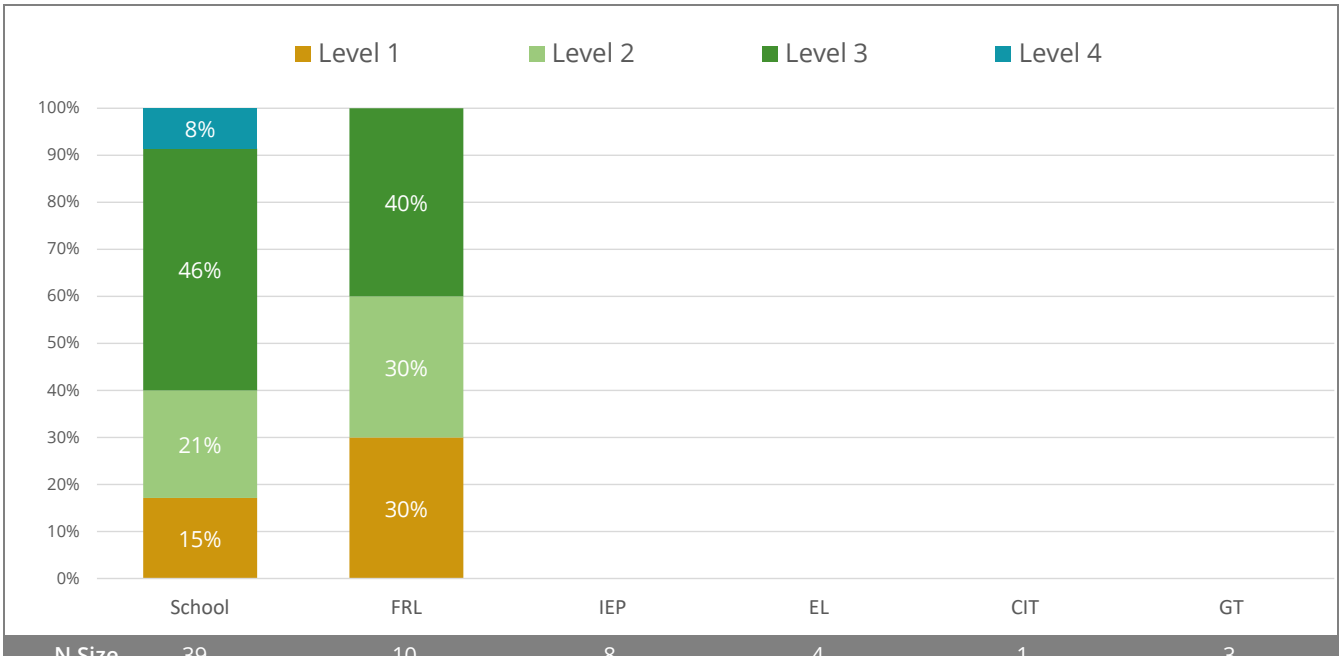
8th Grade ELA Levels by Race/Ethnicity



	School	Am Ind	Asian	Hispanic	African American	White	Multiracial	Pacific
N Size	39	0	2	13	1	20	2	1

** Percentages may not sum to 100 due to rounding.*

8th Grade ELA Levels by Special Program



	School	FRL	IEP	EL	CIT	GT
N Size	39	10	8	4	1	3

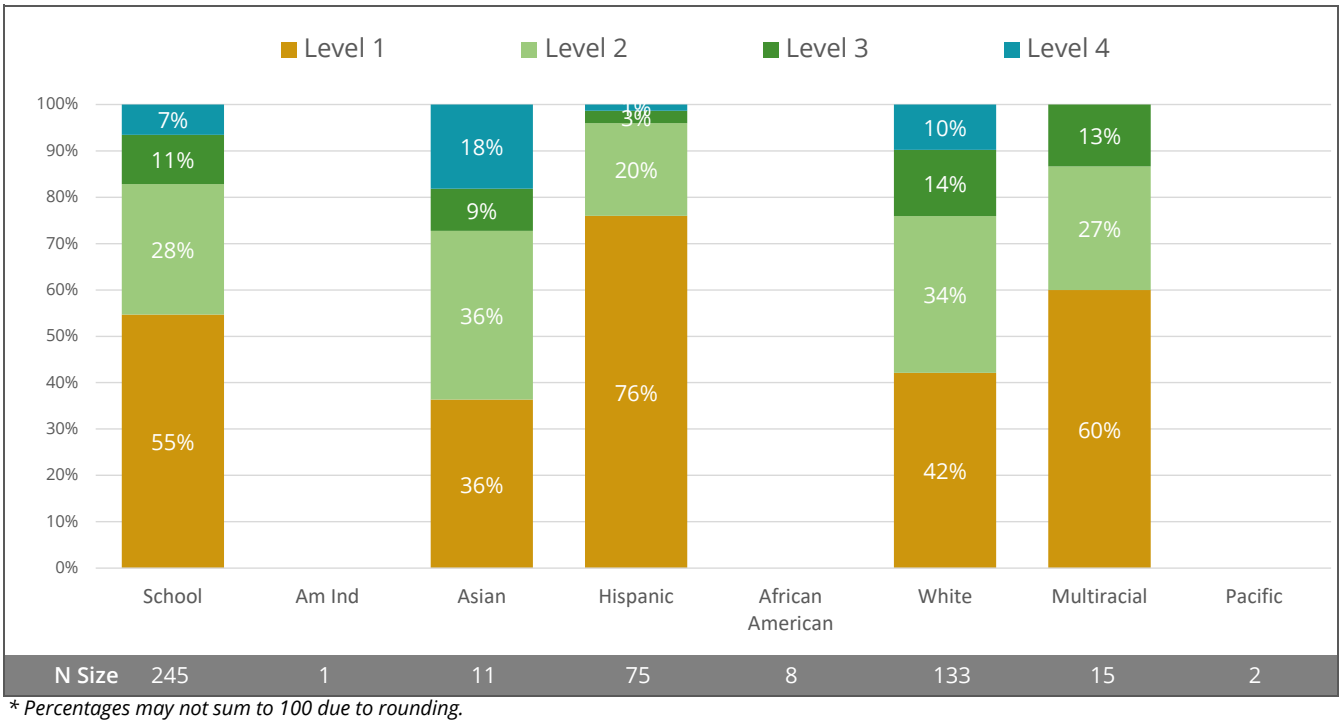
** Percentages may not sum to 100 due to rounding.*

Washoe County School District

High Desert

Overall Mathematics
2025 Levels

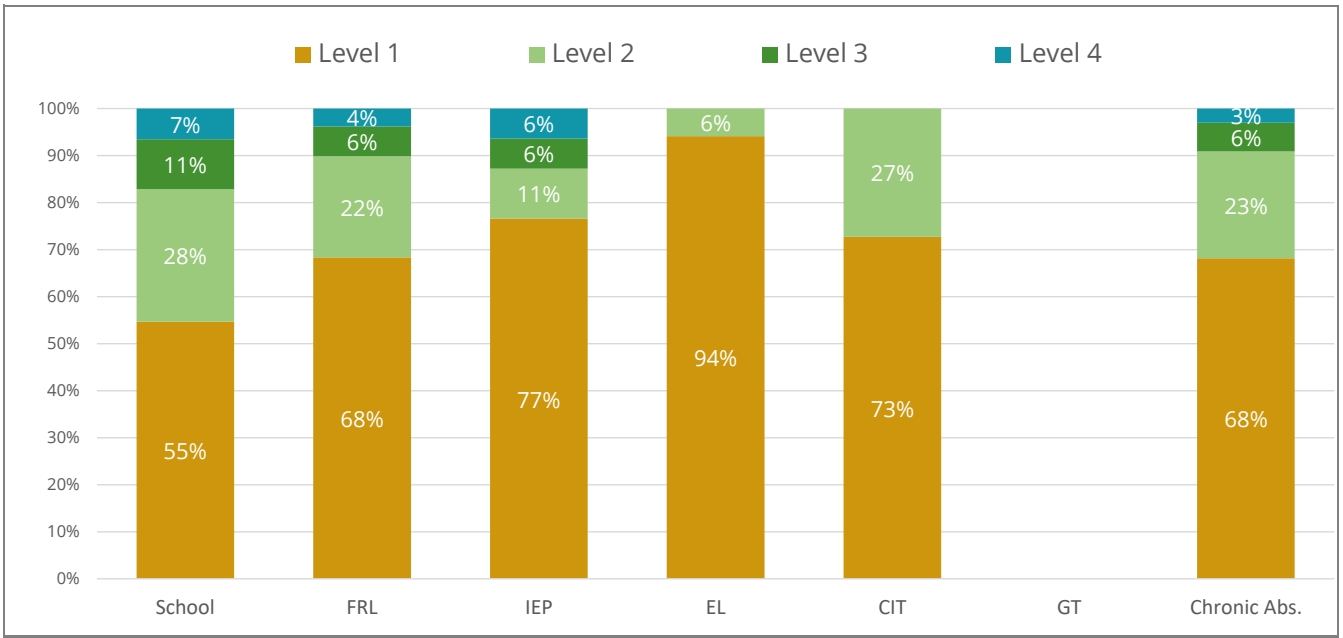
Overall Math Levels by Race/Ethnicity



N Size	245	1	11	75	8	133	15	2

** Percentages may not sum to 100 due to rounding.*

Overall Math Levels by Special Program



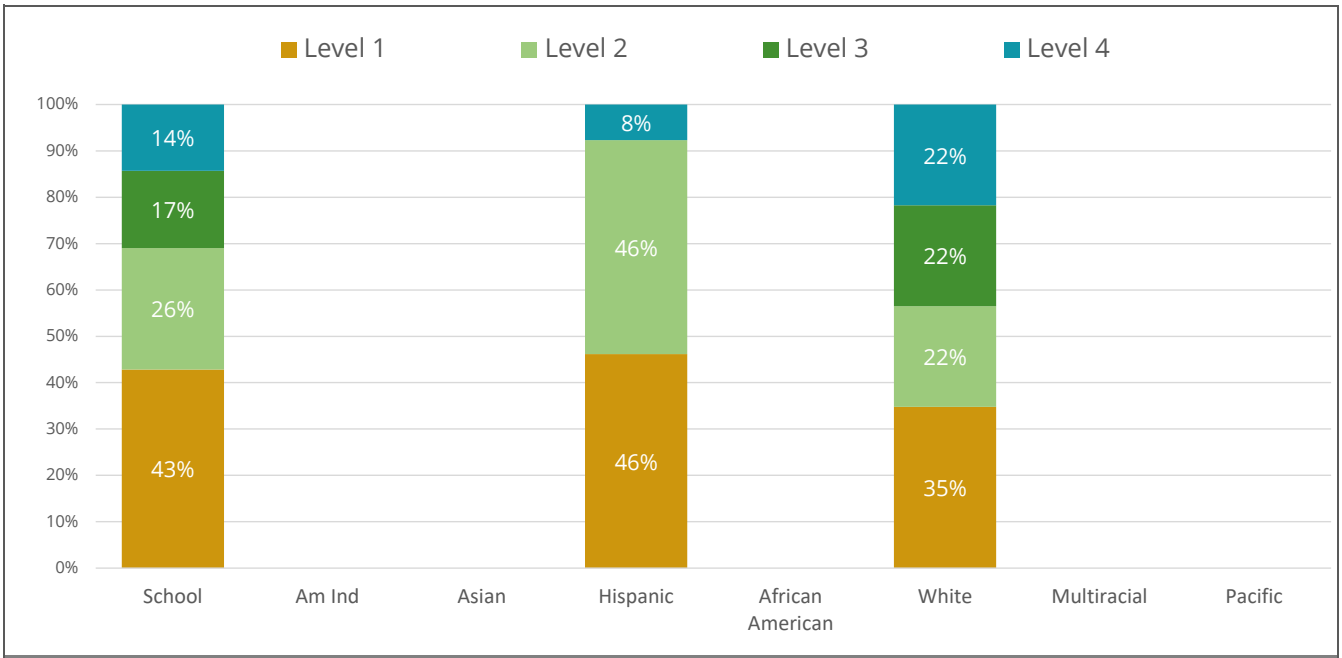
N Size	245	79	47	17	11	4	66

** Percentages may not sum to 100 due to rounding.*

High Desert

3rd Grade Mathematics
2025 Levels

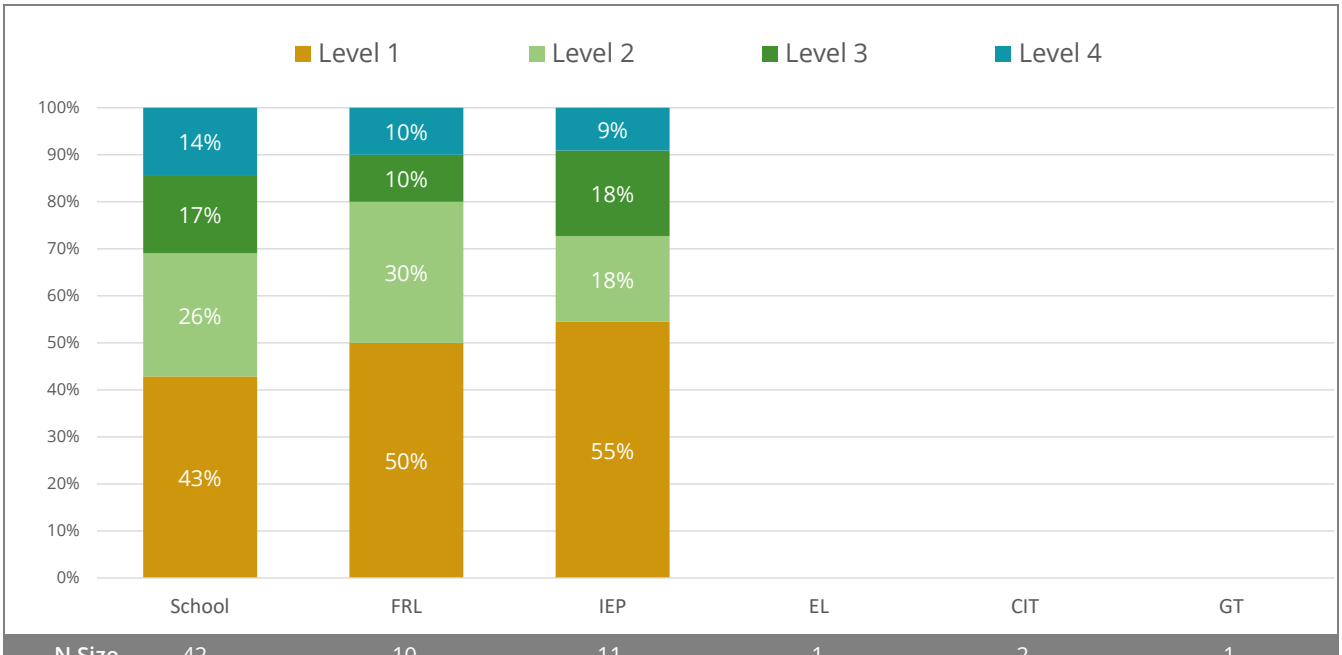
3rd Grade Math Levels by Race/Ethnicity



N Size	42	1	2	13	0	23	2	1

** Percentages may not sum to 100 due to rounding.*

3rd Grade Math Levels by Special Program



N Size	42	10	11	1	2	1

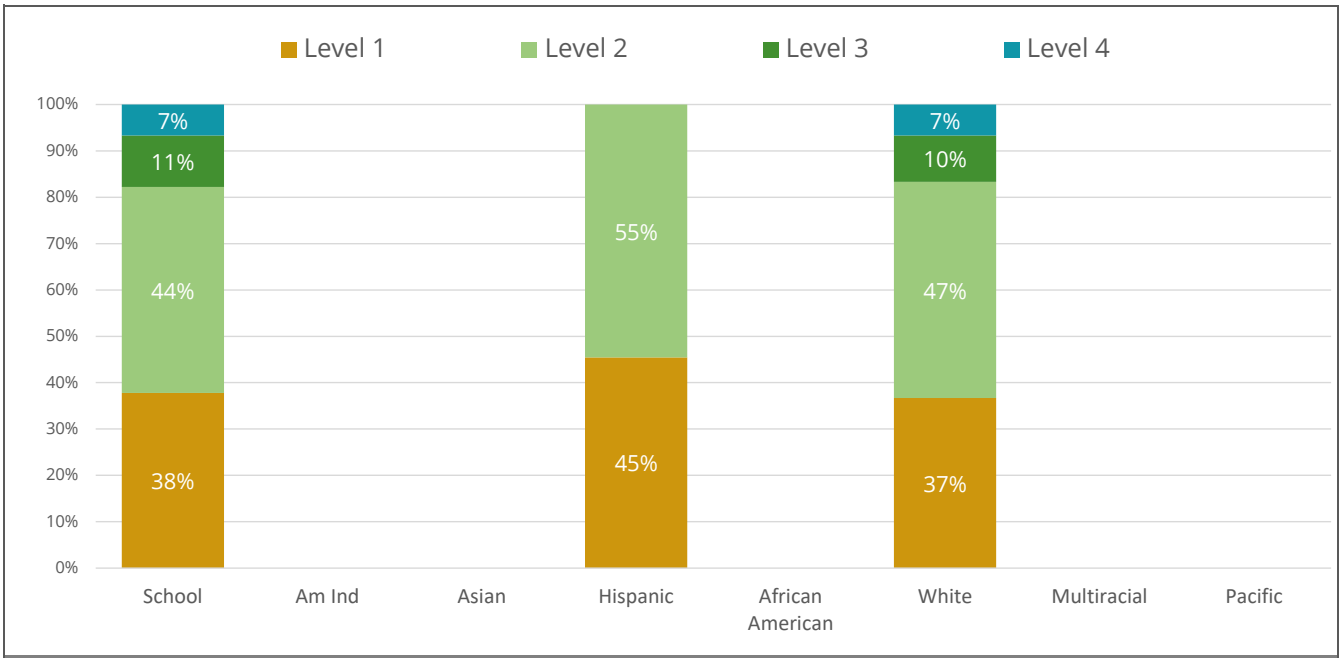
** Percentages may not sum to 100 due to rounding.*

Washoe County School District

High Desert

4th Grade Mathematics
2025 Levels

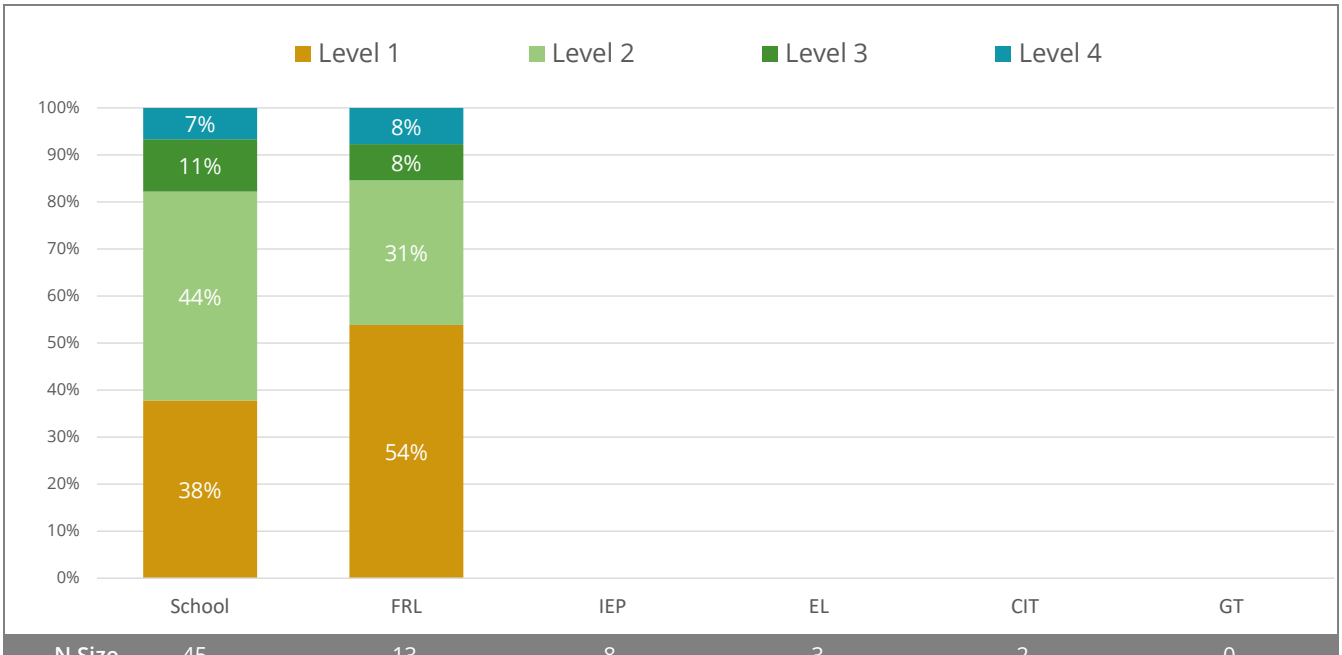
4th Grade Math Levels by Race/Ethnicity



N Size	45	0	2	11	1	30	1	0

** Percentages may not sum to 100 due to rounding.*

4th Grade Math Levels by Special Program



N Size	45	13	8	3	2	0

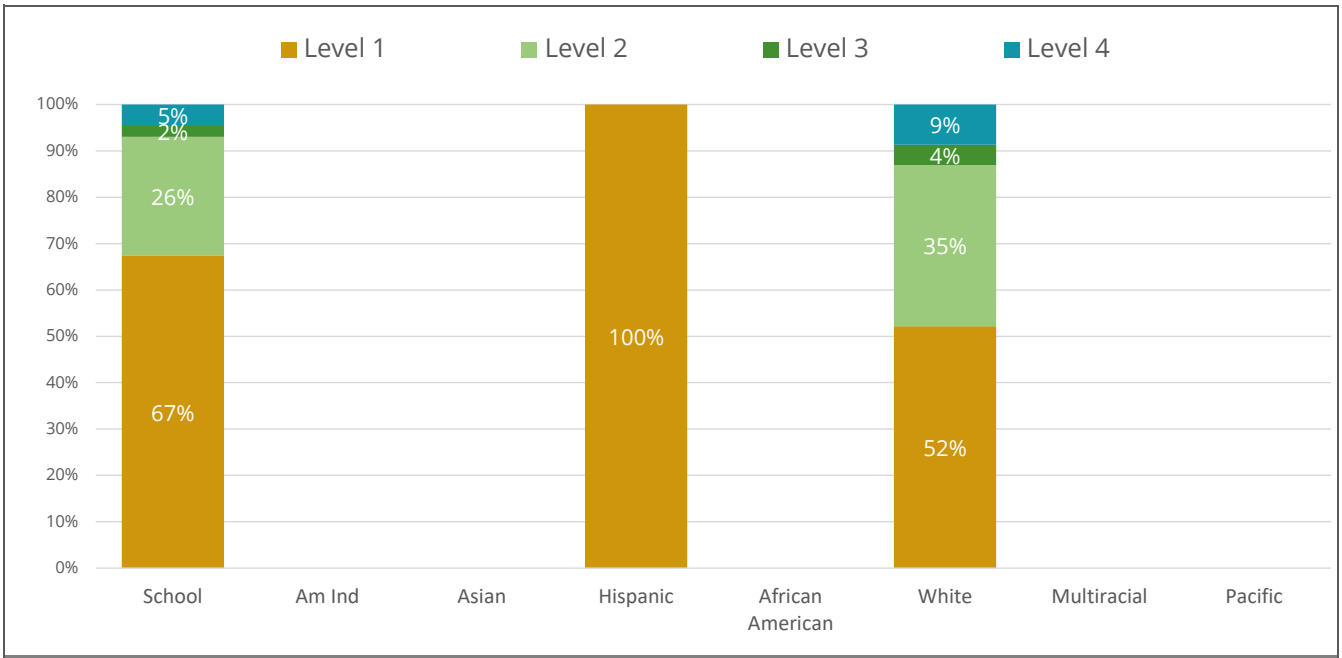
** Percentages may not sum to 100 due to rounding.*

Washoe County School District

High Desert

5th Grade Mathematics
2025 Levels

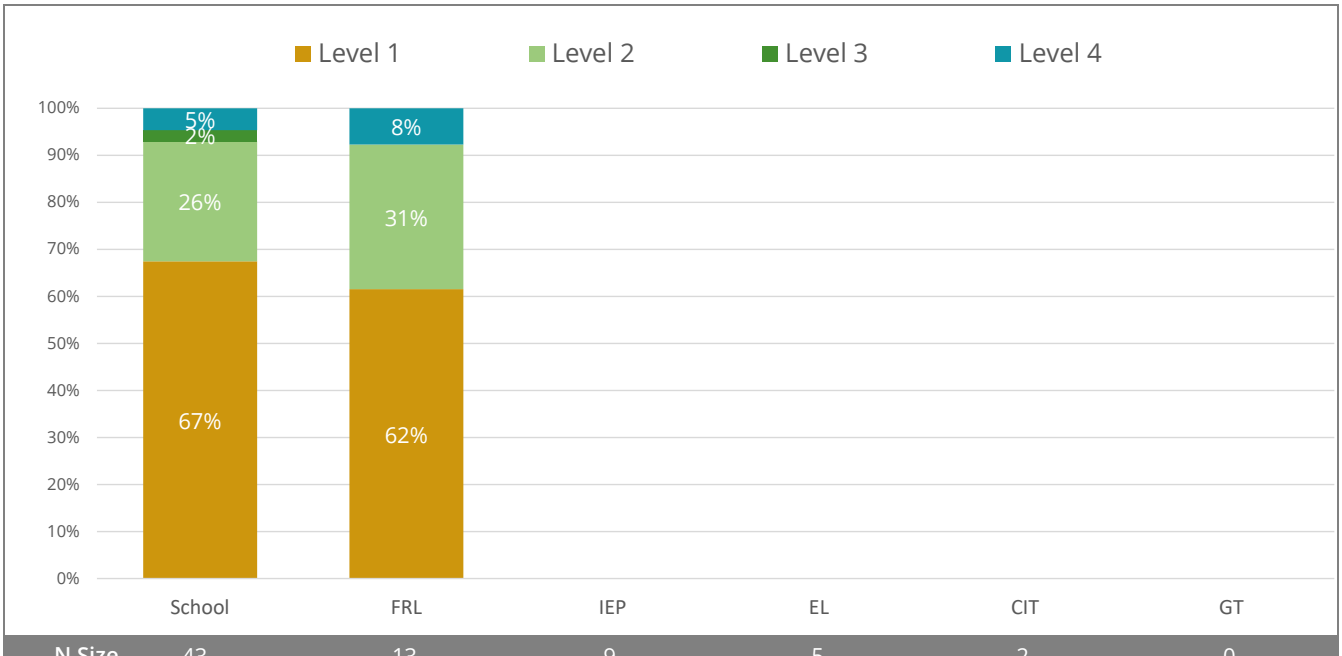
5th Grade Math Levels by Race/Ethnicity



N Size	43	0	4	12	2	23	2	0

** Percentages may not sum to 100 due to rounding.*

5th Grade Math Levels by Special Program



N Size	43	13	9	5	2	0

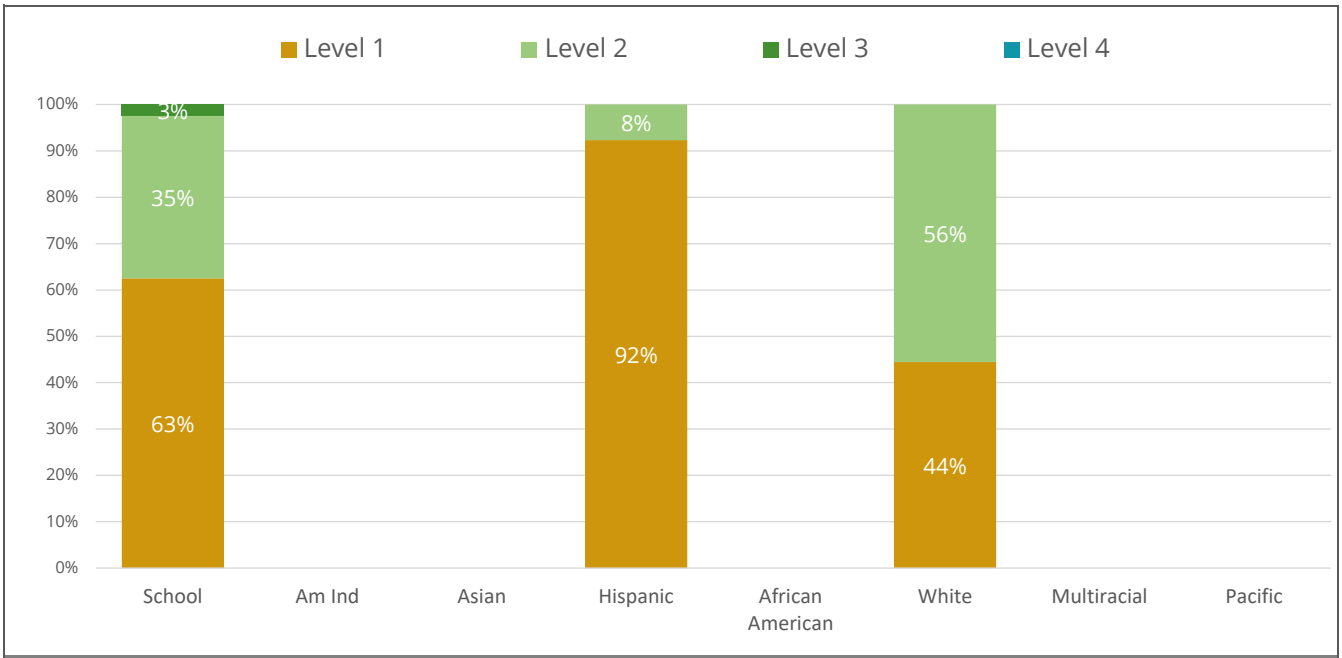
** Percentages may not sum to 100 due to rounding.*

Washoe County School District

High Desert

6th Grade Mathematics
2025 Levels

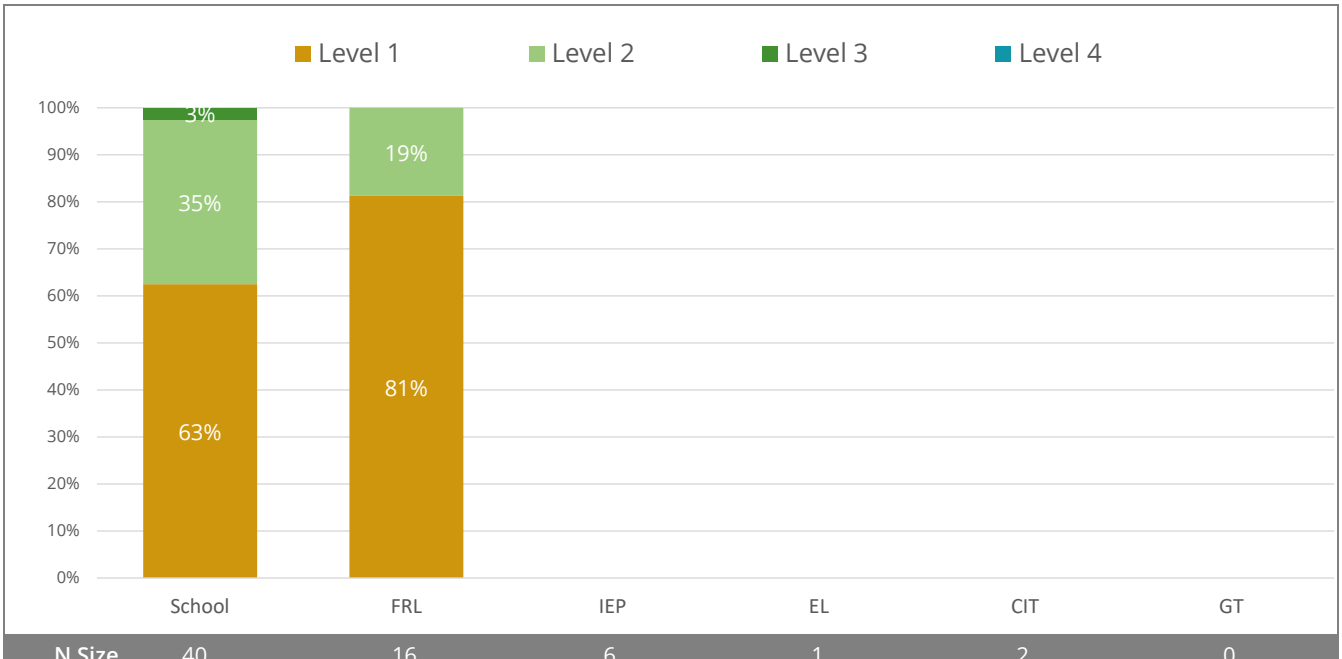
6th Grade Math Levels by Race/Ethnicity



N Size	40	0	1	13	1	18	7	0

** Percentages may not sum to 100 due to rounding.*

6th Grade Math Levels by Special Program



N Size	40	16	6	1	2	0

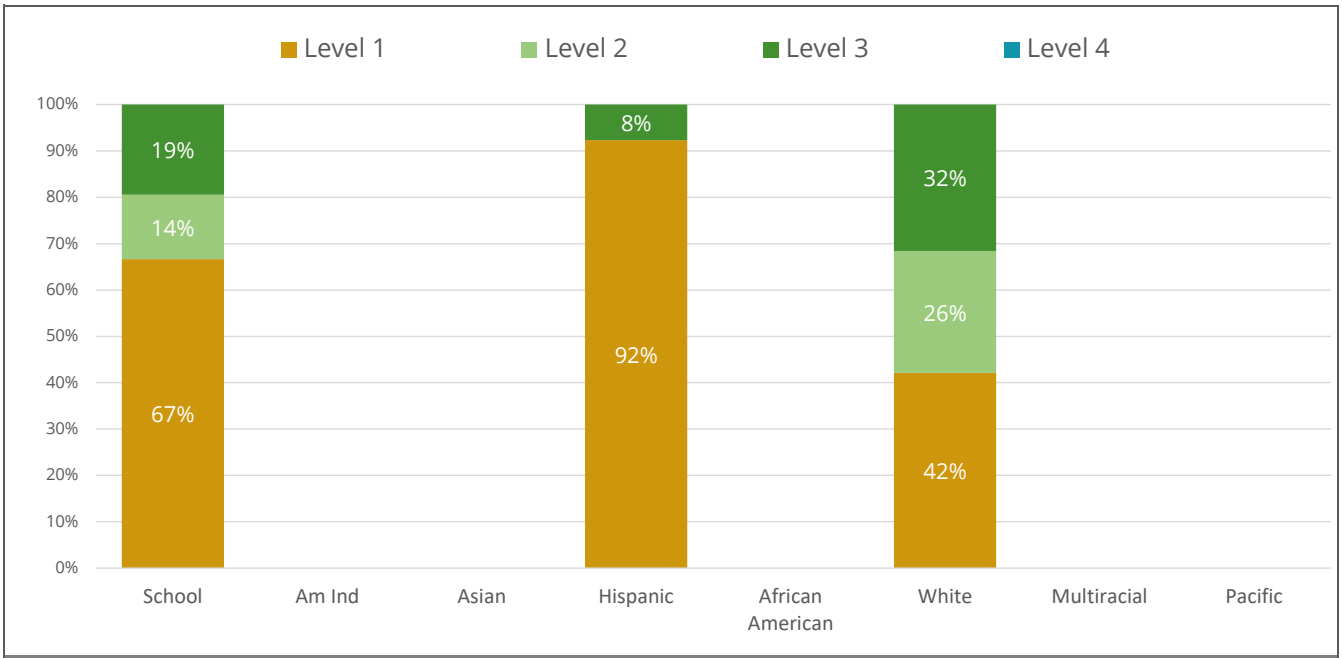
** Percentages may not sum to 100 due to rounding.*

Washoe County School District

High Desert

7th Grade Mathematics
2025 Levels

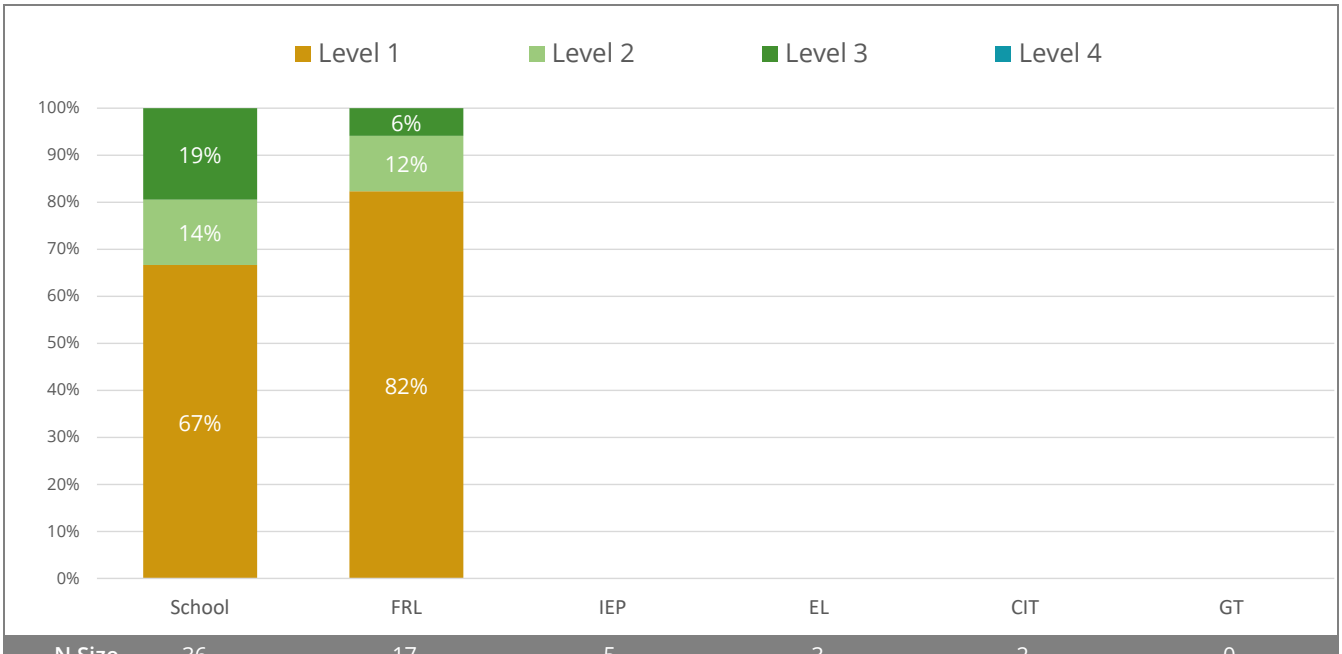
7th Grade Math Levels by Race/Ethnicity



	School	Am Ind	Asian	Hispanic	African American	White	Multiracial	Pacific
N Size	36	0	0	13	3	19	1	0

** Percentages may not sum to 100 due to rounding.*

7th Grade Math Levels by Special Program



	School	FRL	IEP	EL	CIT	GT
N Size	36	17	5	3	2	0

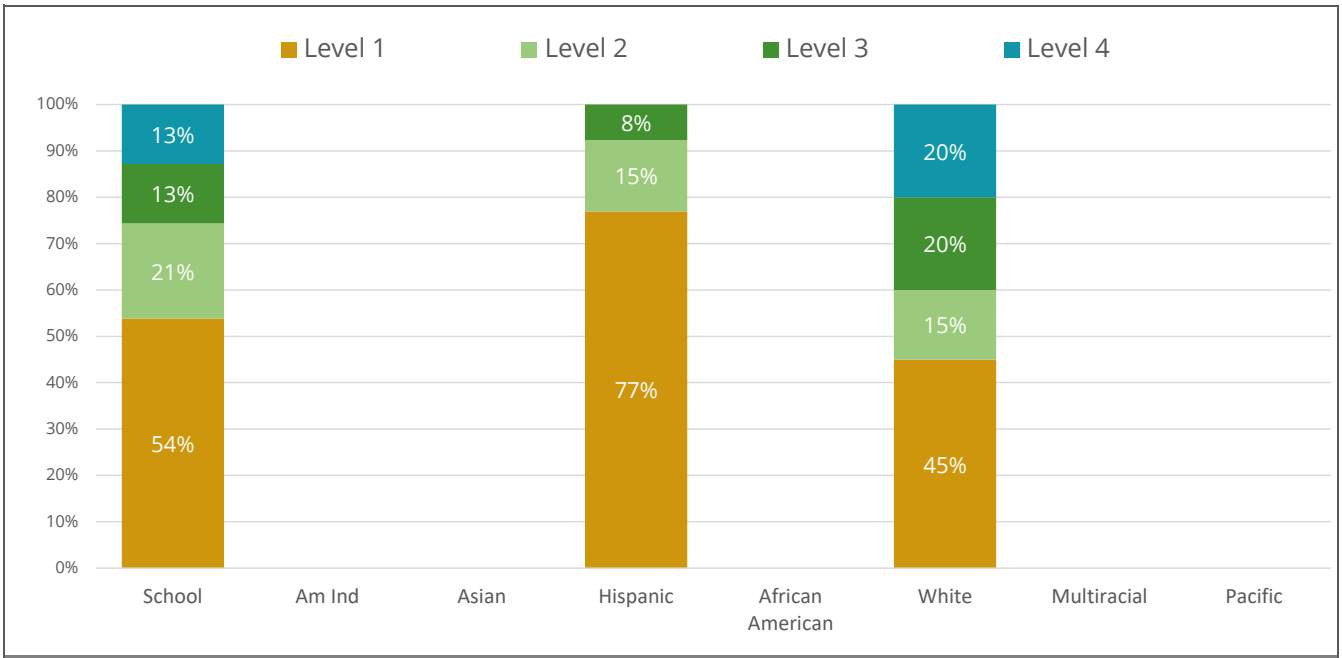
** Percentages may not sum to 100 due to rounding.*

Washoe County School District

High Desert

8th Grade Mathematics
2025 Levels

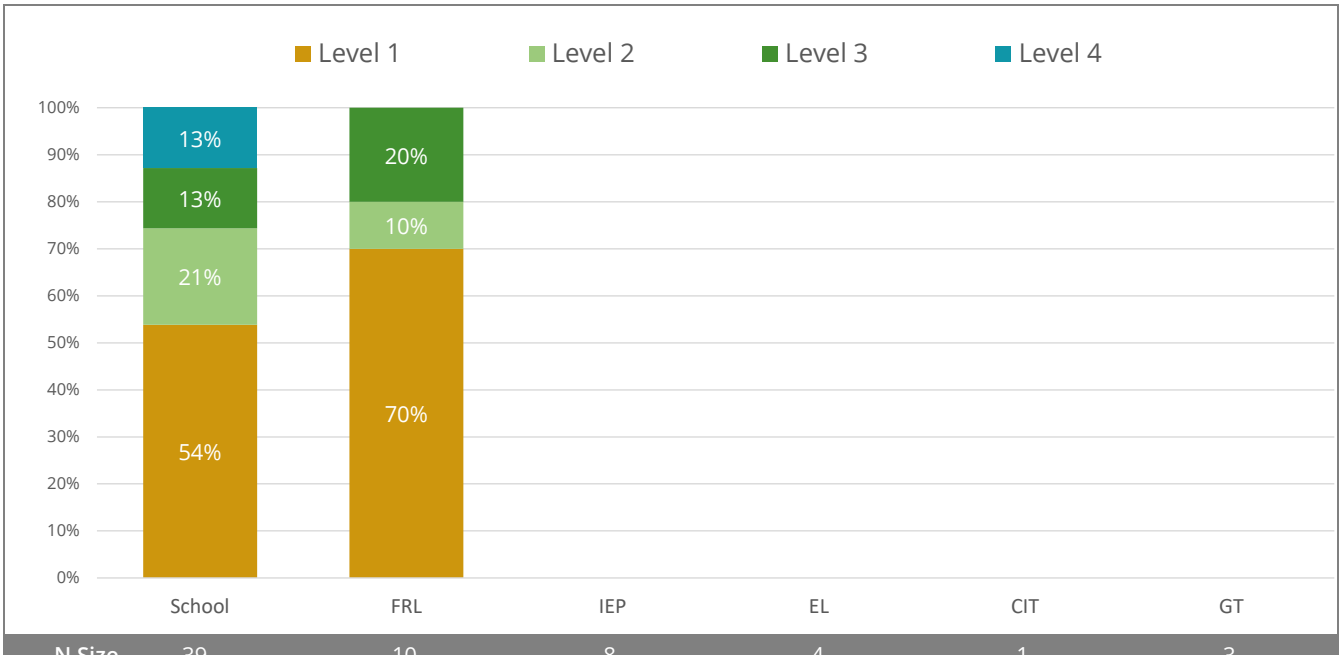
8th Grade Math Levels by Race/Ethnicity



N Size	39	0	2	13	1	20	2	1

** Percentages may not sum to 100 due to rounding.*

8th Grade Math Levels by Special Program



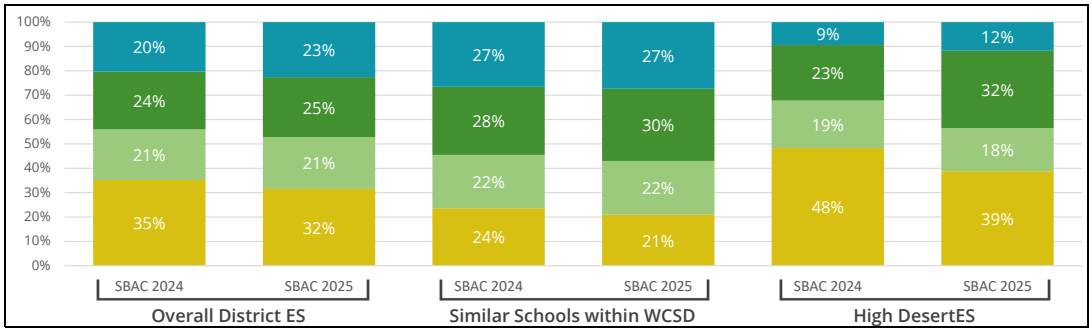
N Size	39	10	8	4	1	3

** Percentages may not sum to 100 due to rounding.*

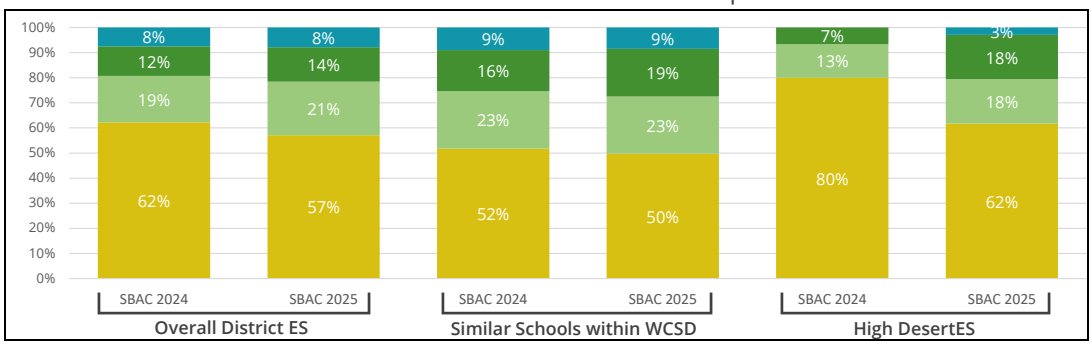
High DesertES

Overall English/Language Arts
Smarter Balanced Comparison

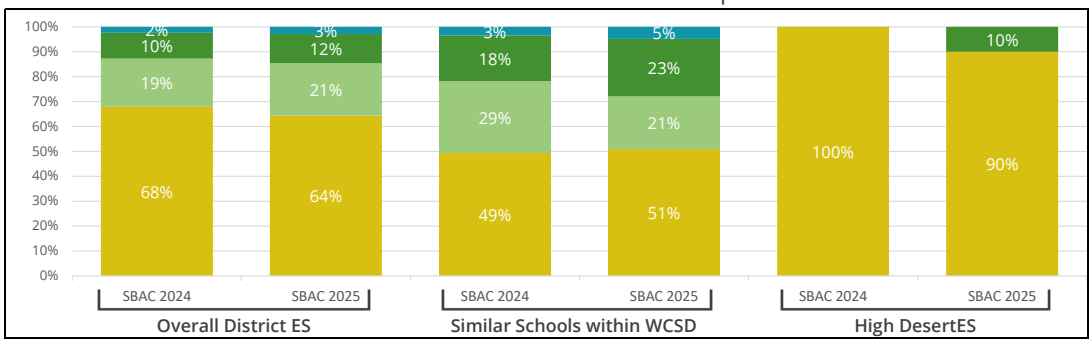
Overall Smarter Balanced ELA Levels - District & Similar Schools Comparison



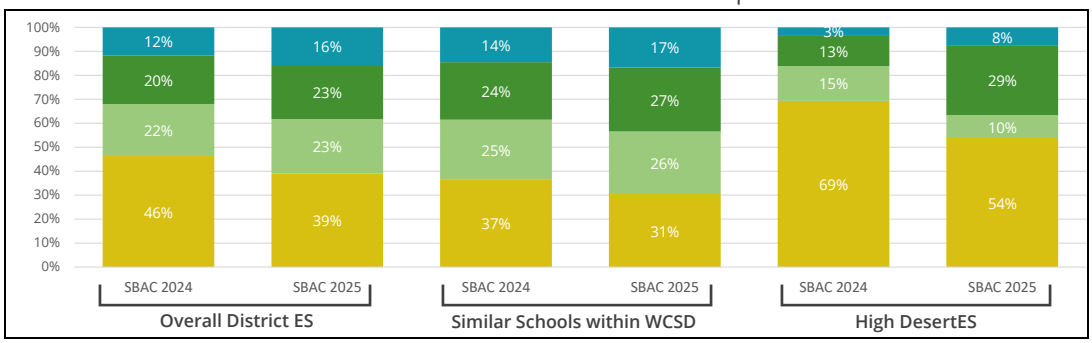
IEP Smarter Balanced ELA Levels - District & Similar Schools Comparison



EL Smarter Balanced ELA Levels - District & Similar Schools Comparison



FRL Smarter Balanced ELA Levels - District & Similar Schools Comparison



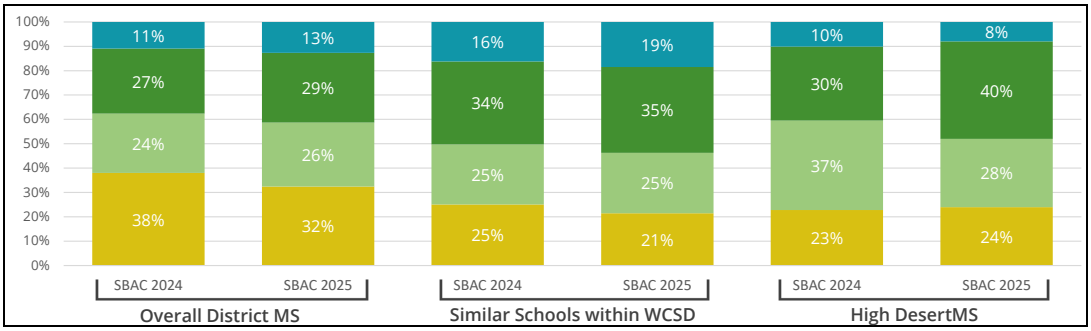
SBAC

Level 1 Level 2 Level 3 Level 4

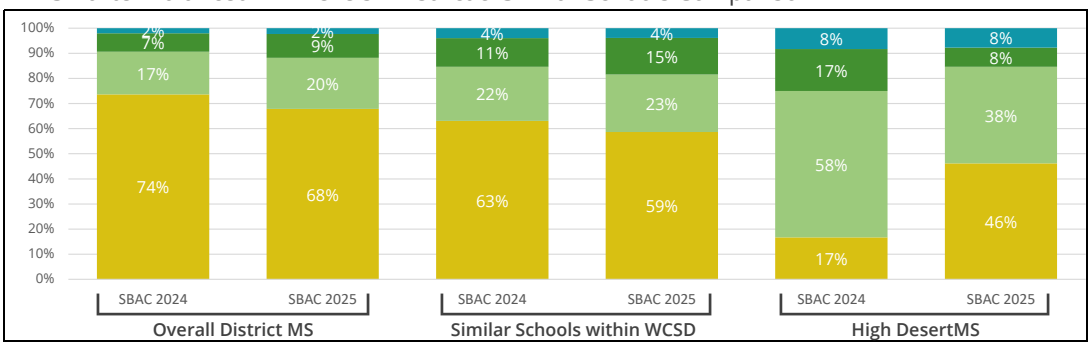
High DesertMS

Overall English/Language Arts
Smarter Balanced Comparison

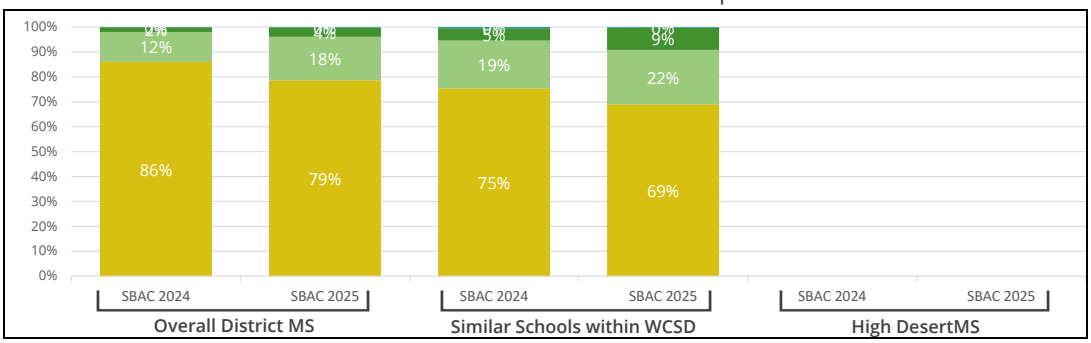
Overall Smarter Balanced ELA Levels - District & Similar Schools Comparison



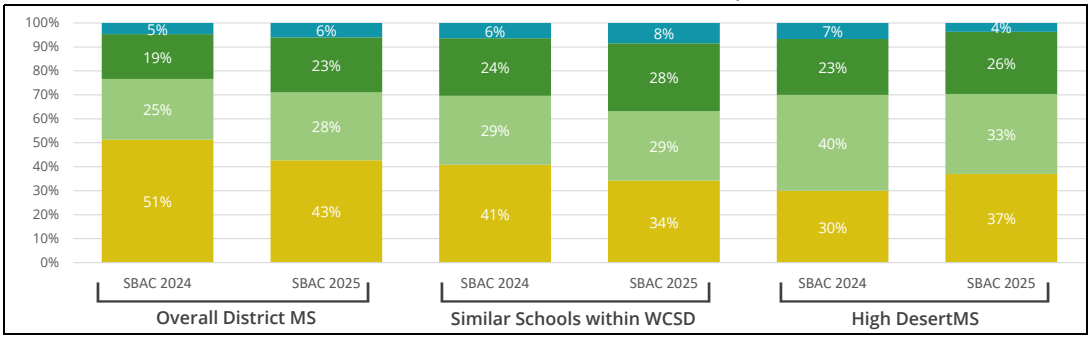
IEP Smarter Balanced ELA Levels - District & Similar Schools Comparison



EL Smarter Balanced ELA Levels - District & Similar Schools Comparison



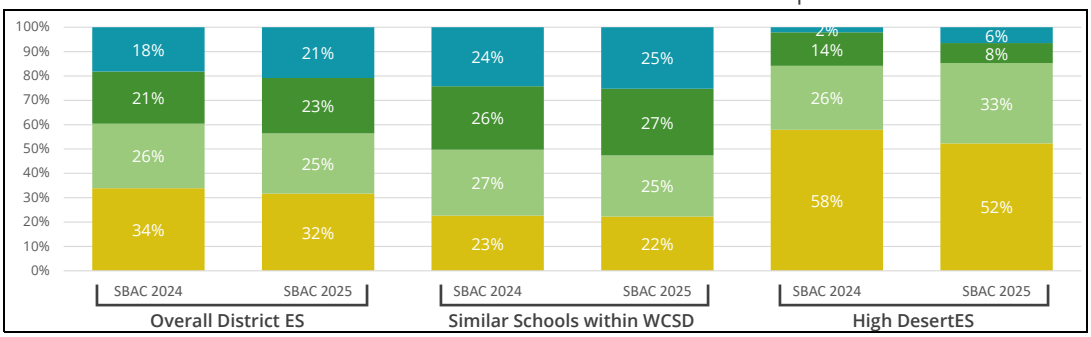
FRL Smarter Balanced ELA Levels - District & Similar Schools Comparison



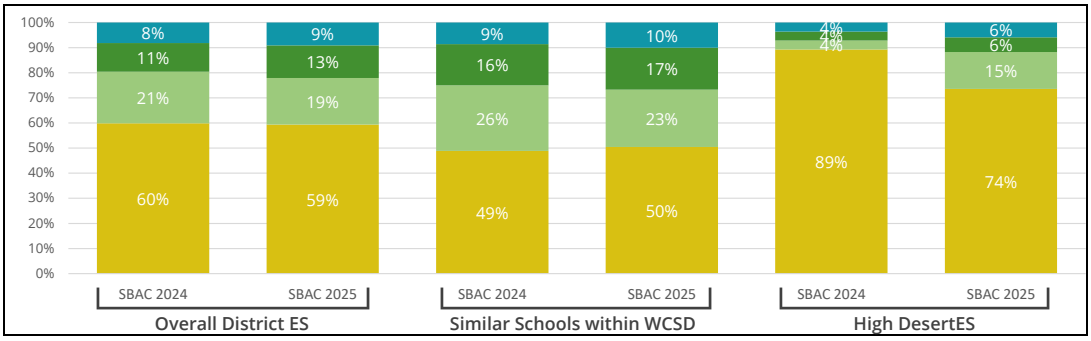
High DesertES

Overall Mathematics
Smarter Balanced Comparison

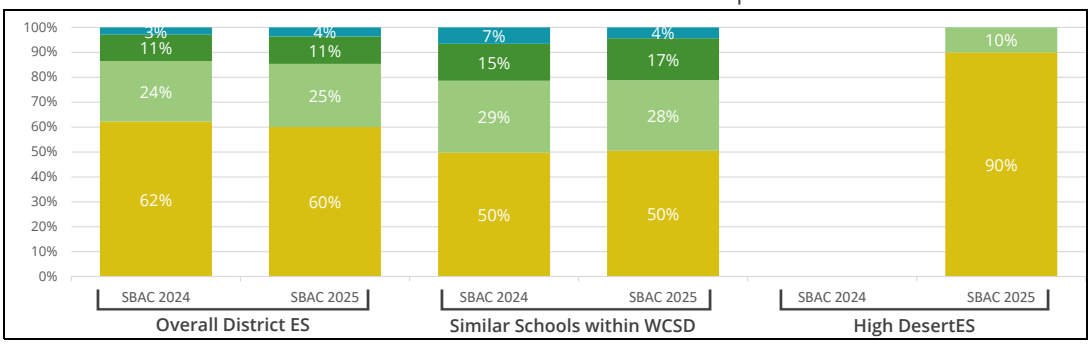
Overall Smarter Balanced Math Levels - District & Similar Schools Comparison



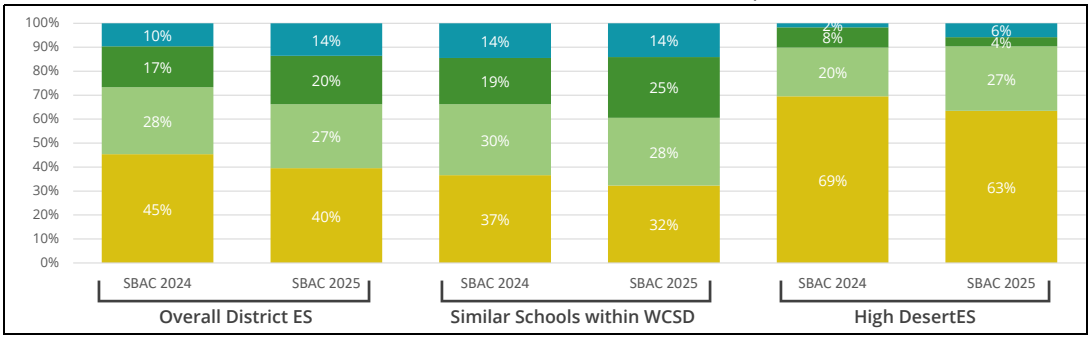
IEP Smarter Balanced Math Levels - District & Similar Schools Comparison



EL Smarter Balanced Math Levels - District & Similar Schools Comparison



FRL Smarter Balanced Math Levels - District & Similar Schools Comparison



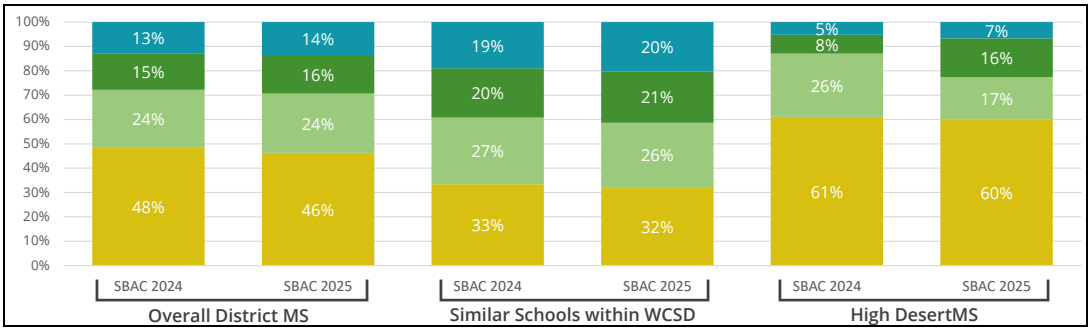
SBAC

Level 1 Level 2 Level 3 Level 4

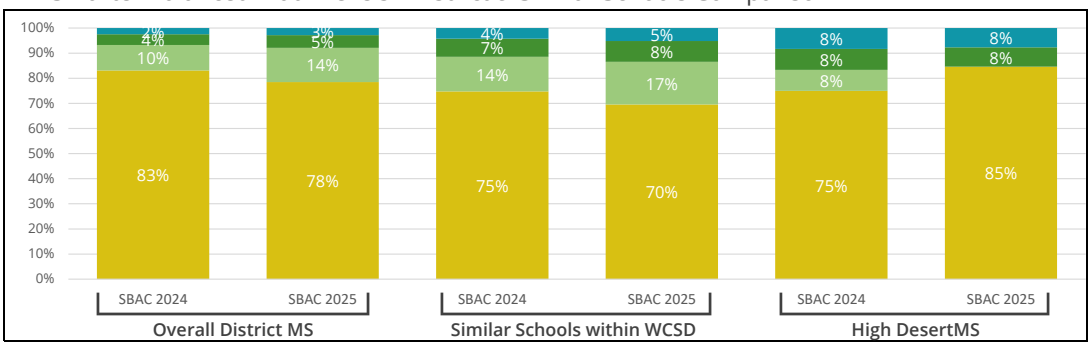
High DesertMS

Overall Mathematics
Smarter Balanced Comparison

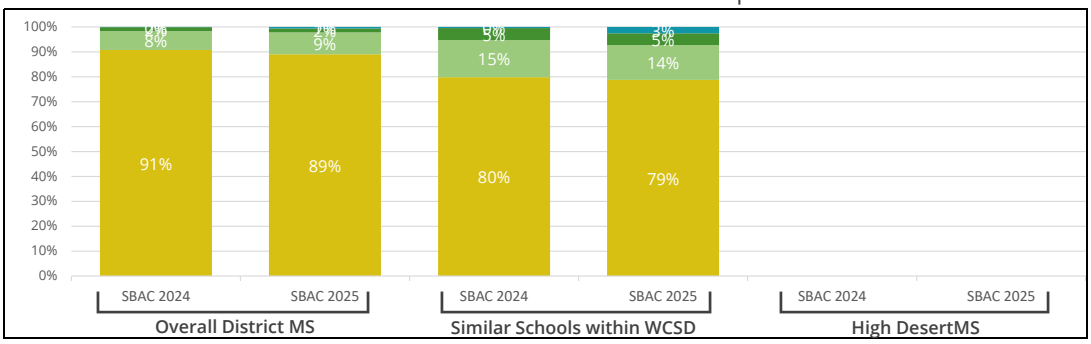
Overall Smarter Balanced Math Levels - District & Similar Schools Comparison



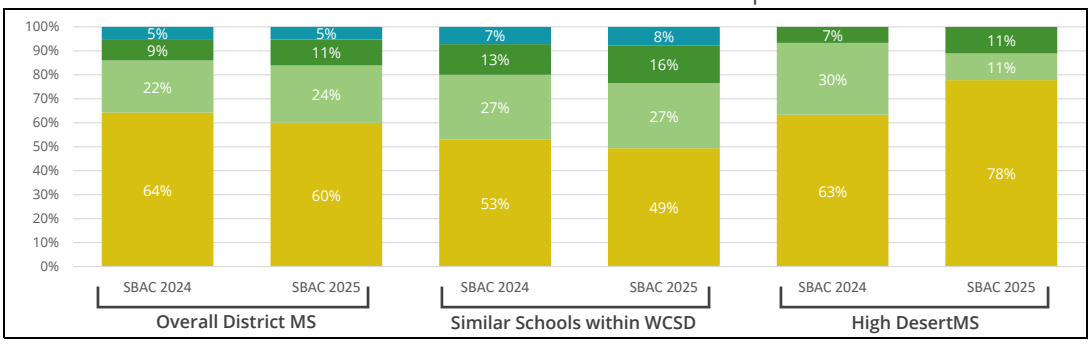
IEP Smarter Balanced Math Levels - District & Similar Schools Comparison



EL Smarter Balanced Math Levels - District & Similar Schools Comparison



FRL Smarter Balanced Math Levels - District & Similar Schools Comparison



SBAC

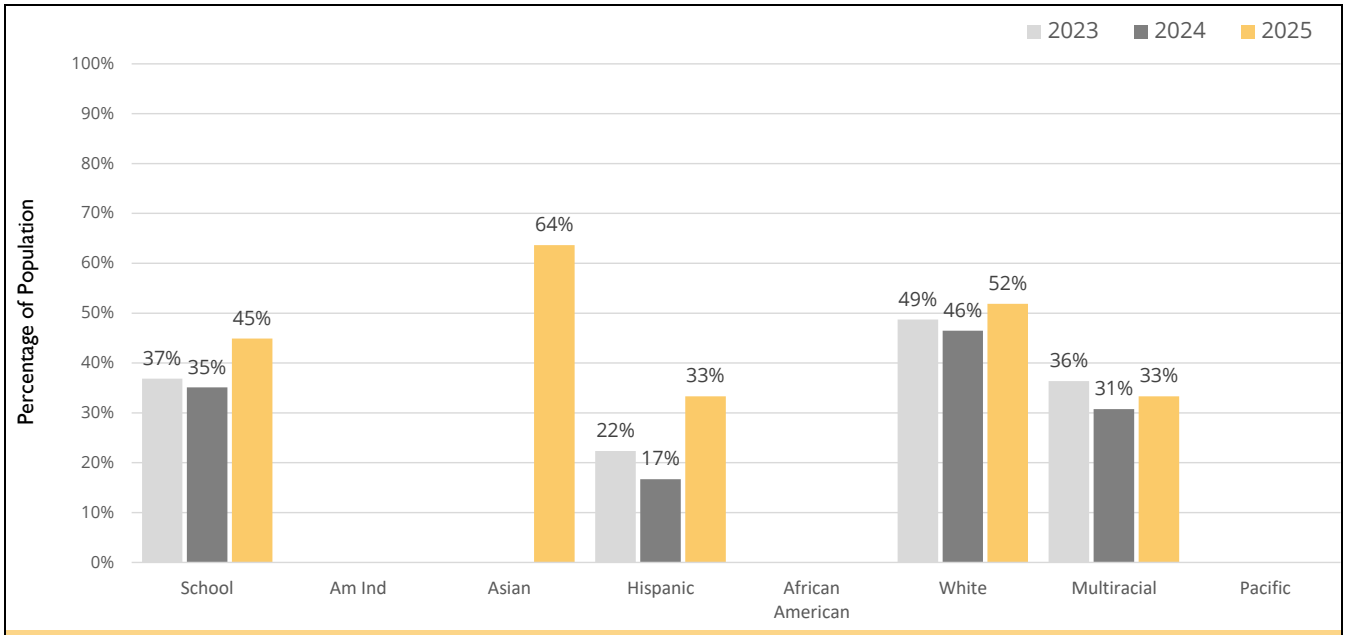
Level 1 Level 2 Level 3 Level 4

High Desert

Overall English/Language Arts

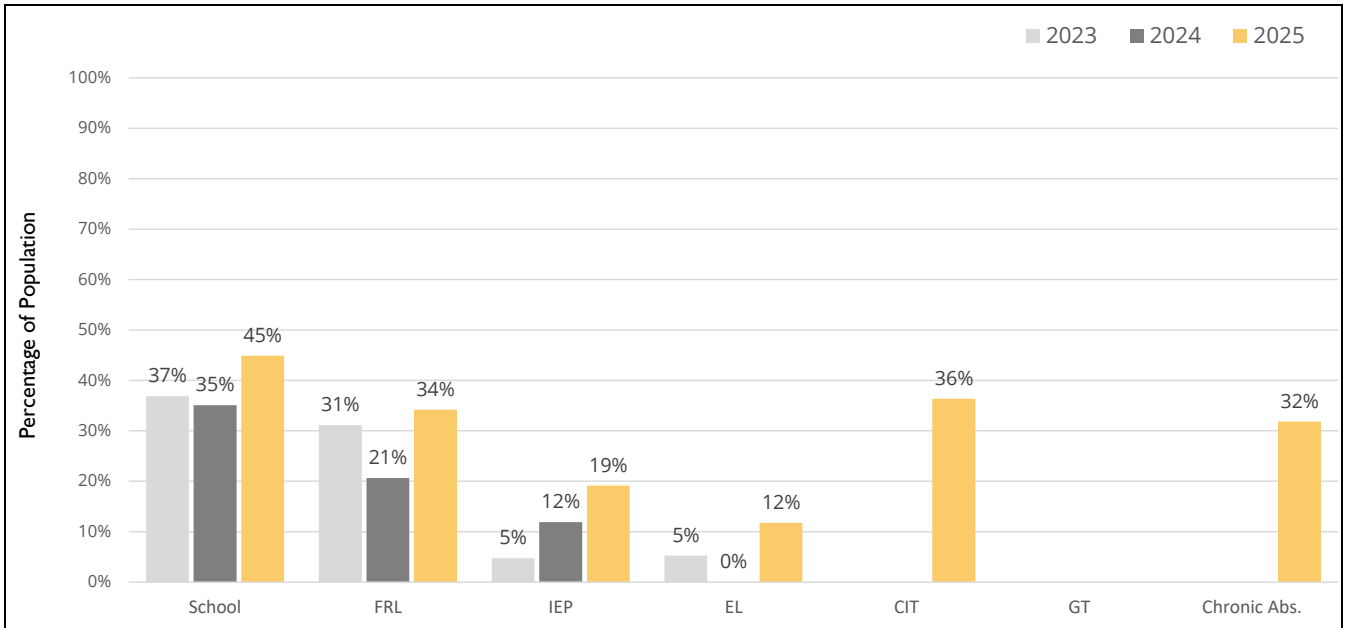
Percent At or Above Standard (AL 3 or 4)

Overall ELA Percent At or Above Standard (AL 3 or 4) by Race/Ethnicity



	School	Am Ind	Asian	Hispanic	African American	White	Multiracial	Pacific
N Size	245	1	11	75	8	133	15	2

Overall ELA Percent At or Above Standard (AL 3 or 4) by Special Program



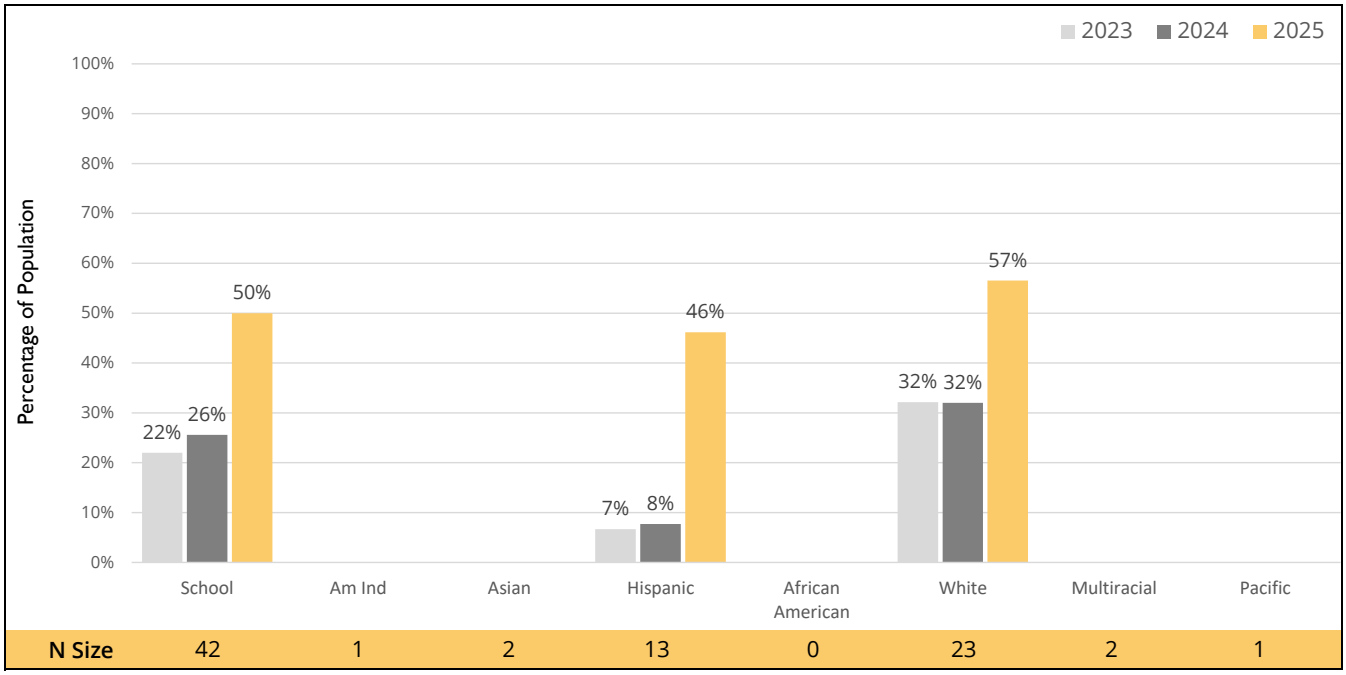
	School	FRL	IEP	EL	CIT	GT	Chronic Abs.
N Size	245	79	47	17	11	4	66

High Desert

3rd Grade English/Language Arts

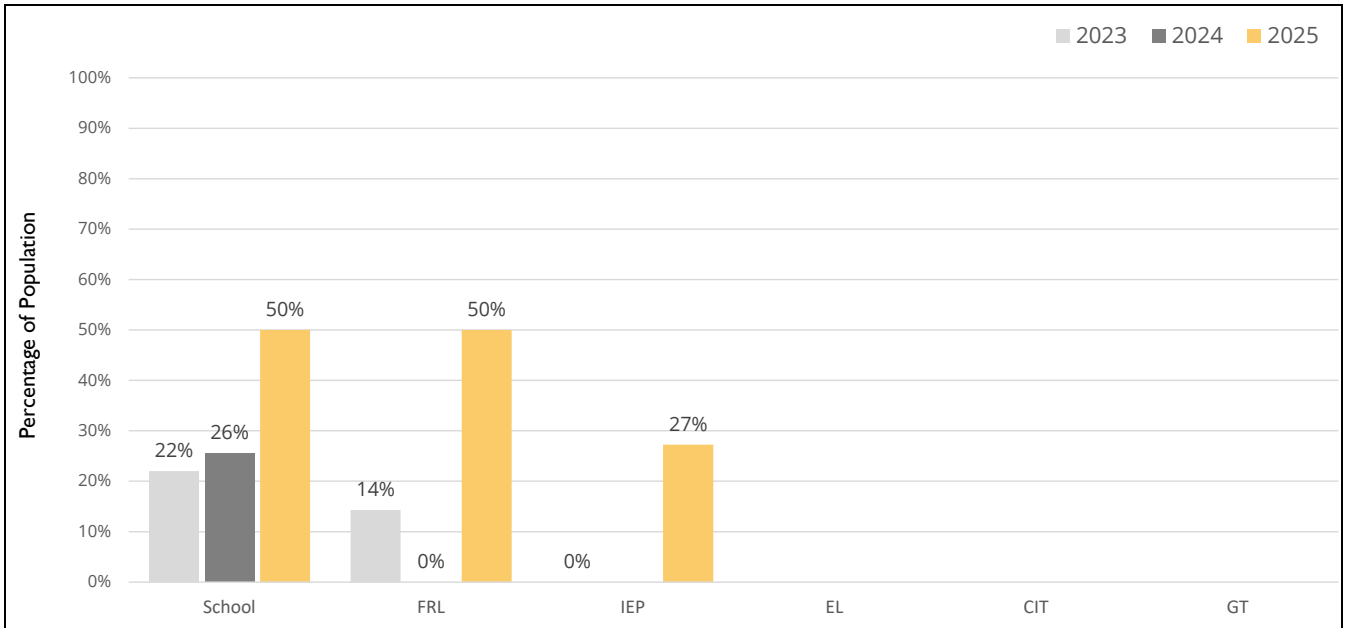
Percent At or Above Standard (AL 3 or 4)

3rd Grade ELA Percent At or Above Standard (AL 3 or 4) by Race/Ethnicity



	School	Am Ind	Asian	Hispanic	African American	White	Multiracial	Pacific
N Size	42	1	2	13	0	23	2	1

3rd Grade ELA Percent At or Above Standard (AL 3 or 4) by Special Program



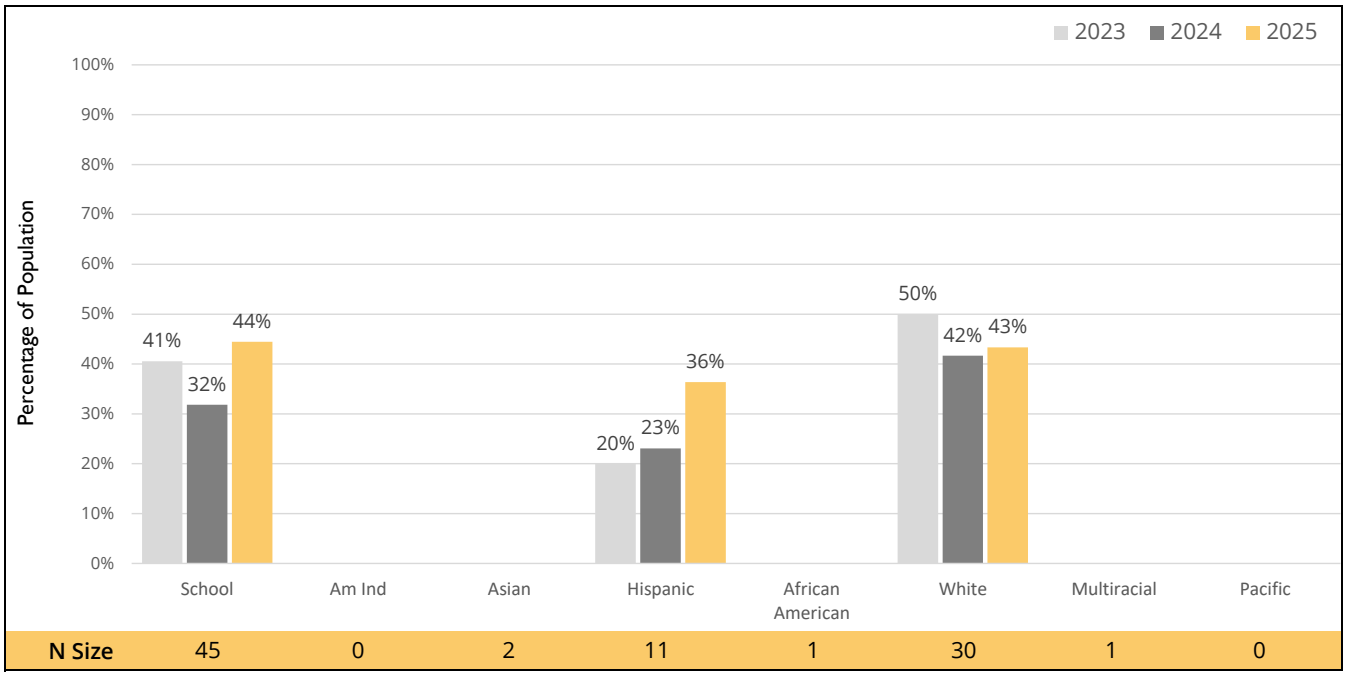
	School	FRL	IEP	EL	CIT	GT
N Size	42	10	11	1	2	1

High Desert

4th Grade English/Language Arts

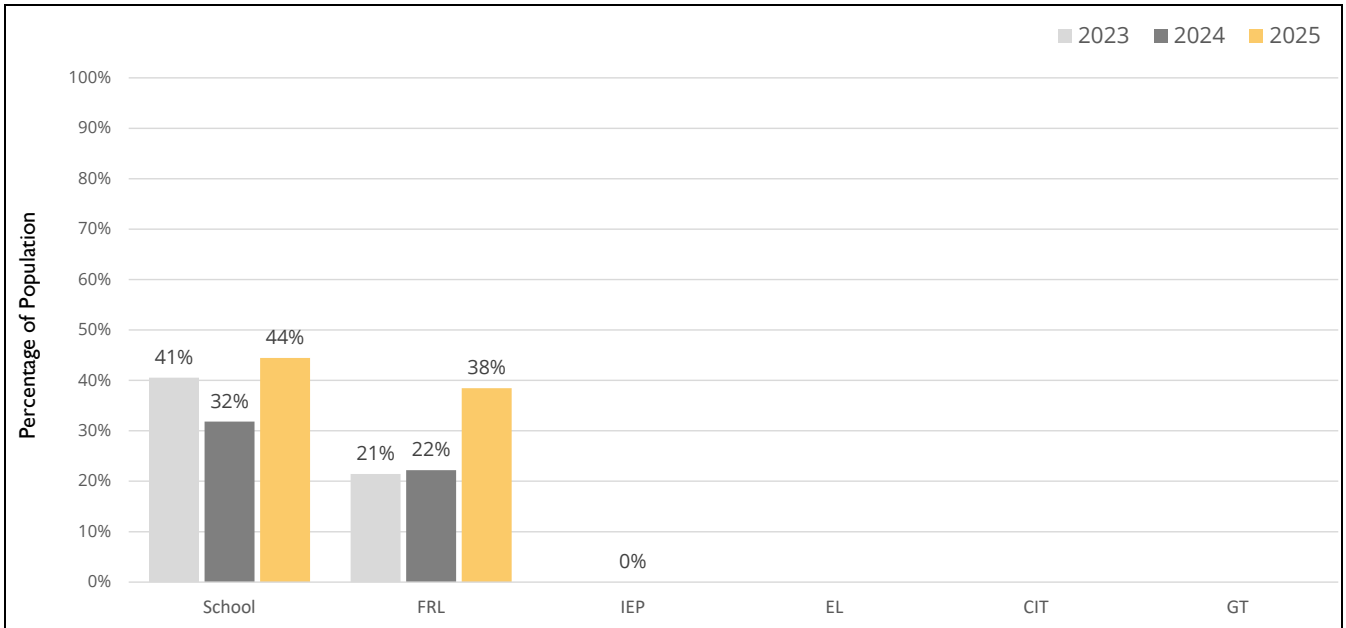
Percent At or Above Standard (AL 3 or 4)

4th Grade ELA Percent At or Above Standard (AL 3 or 4) by Race/Ethnicity



	School	Am Ind	Asian	Hispanic	African American	White	Multiracial	Pacific
N Size	45	0	2	11	1	30	1	0

4th Grade ELA Percent At or Above Standard (AL 3 or 4) by Special Program



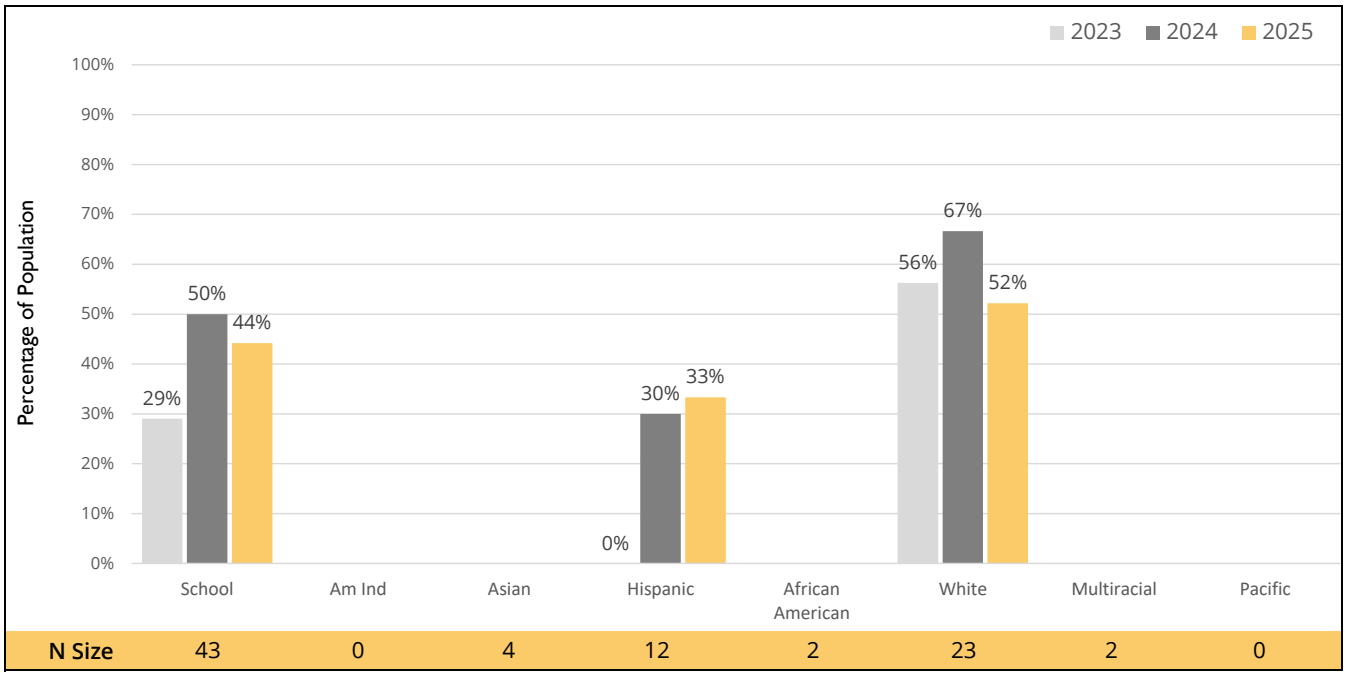
	School	FRL	IEP	EL	CIT	GT
N Size	45	13	8	3	2	0

High Desert

5th Grade English/Language Arts

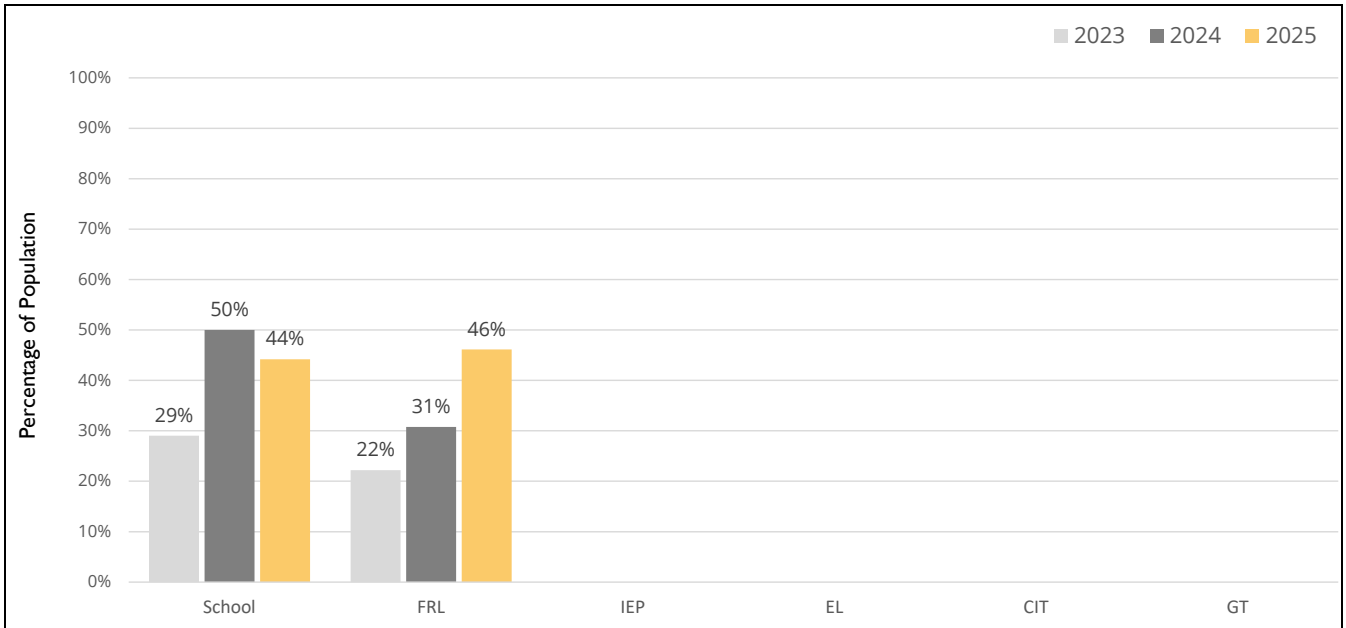
Percent At or Above Standard (AL 3 or 4)

5th Grade ELA Percent At or Above Standard (AL 3 or 4) by Race/Ethnicity



	School	Am Ind	Asian	Hispanic	African American	White	Multiracial	Pacific
N Size	43	0	4	12	2	23	2	0

5th Grade ELA Percent At or Above Standard (AL 3 or 4) by Special Program



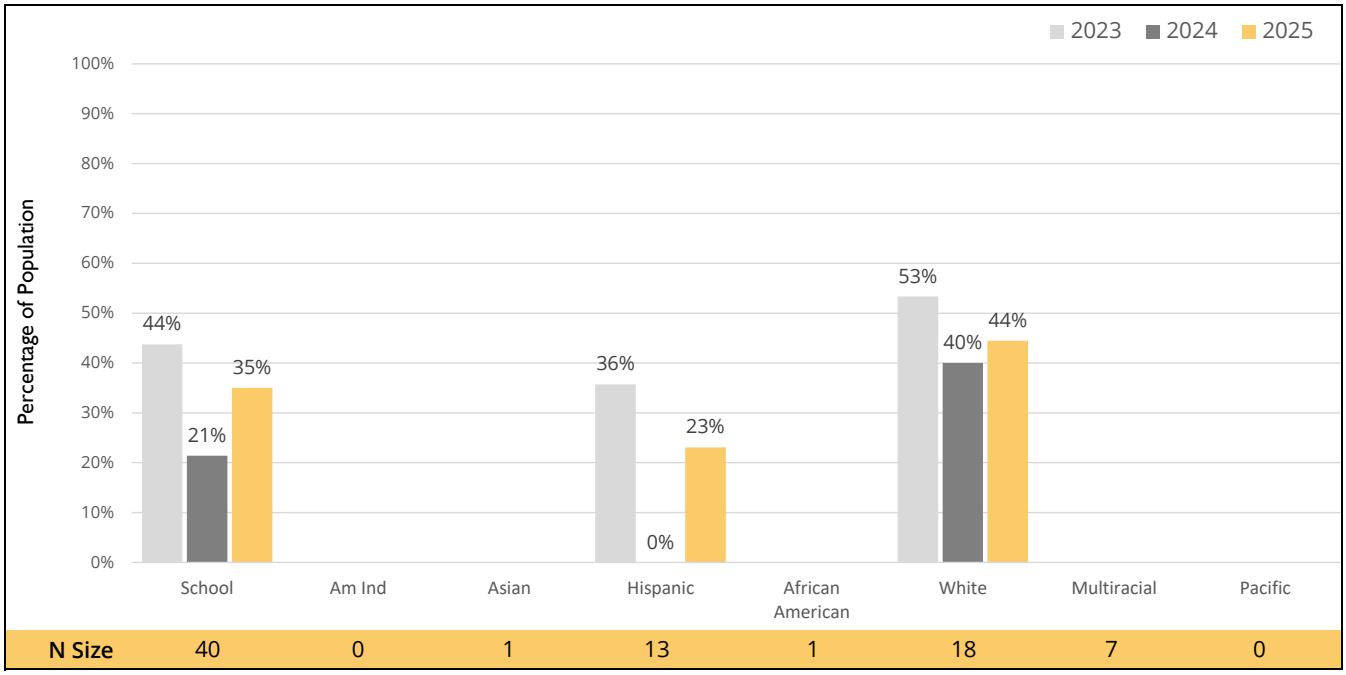
	School	FRL	IEP	EL	CIT	GT
N Size	43	13	9	5	2	0

High Desert

6th Grade English/Language Arts

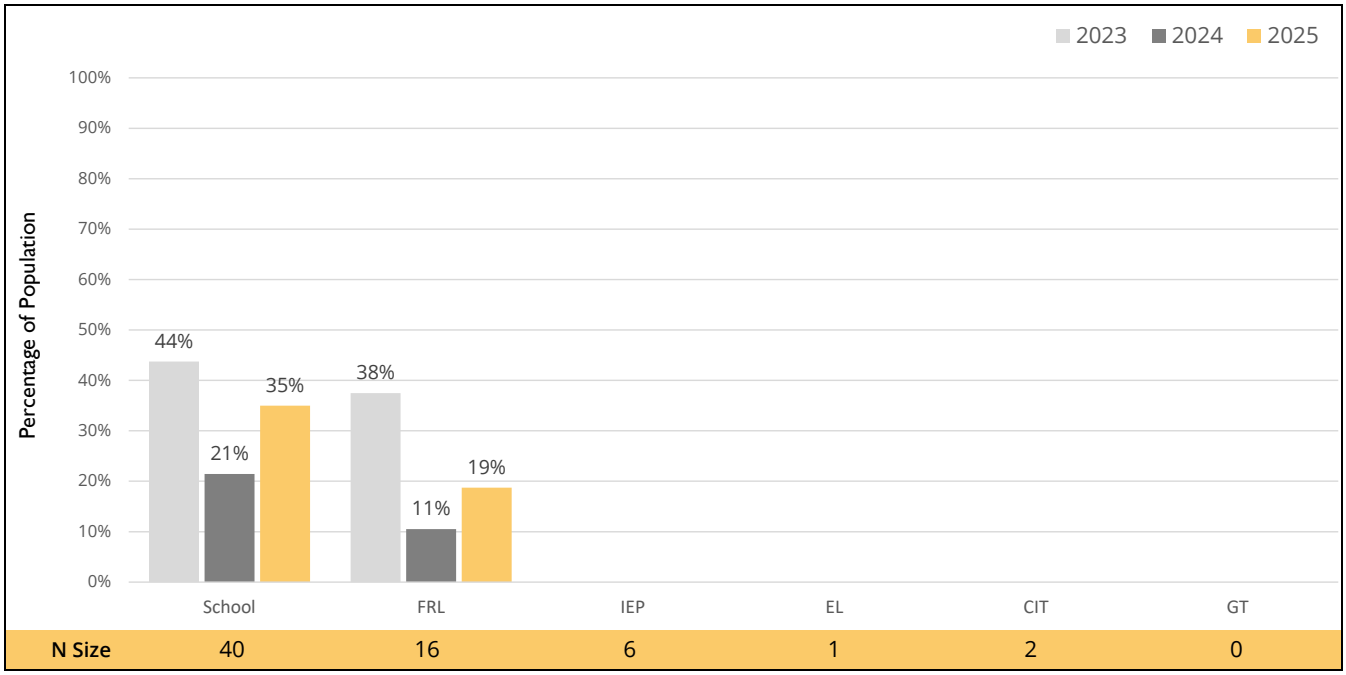
Percent At or Above Standard (AL 3 or 4)

6th Grade ELA Percent At or Above Standard (AL 3 or 4) by Race/Ethnicity



	School	Am Ind	Asian	Hispanic	African American	White	Multiracial	Pacific
N Size	40	0	1	13	1	18	7	0

6th Grade ELA Percent At or Above Standard (AL 3 or 4) by Special Program



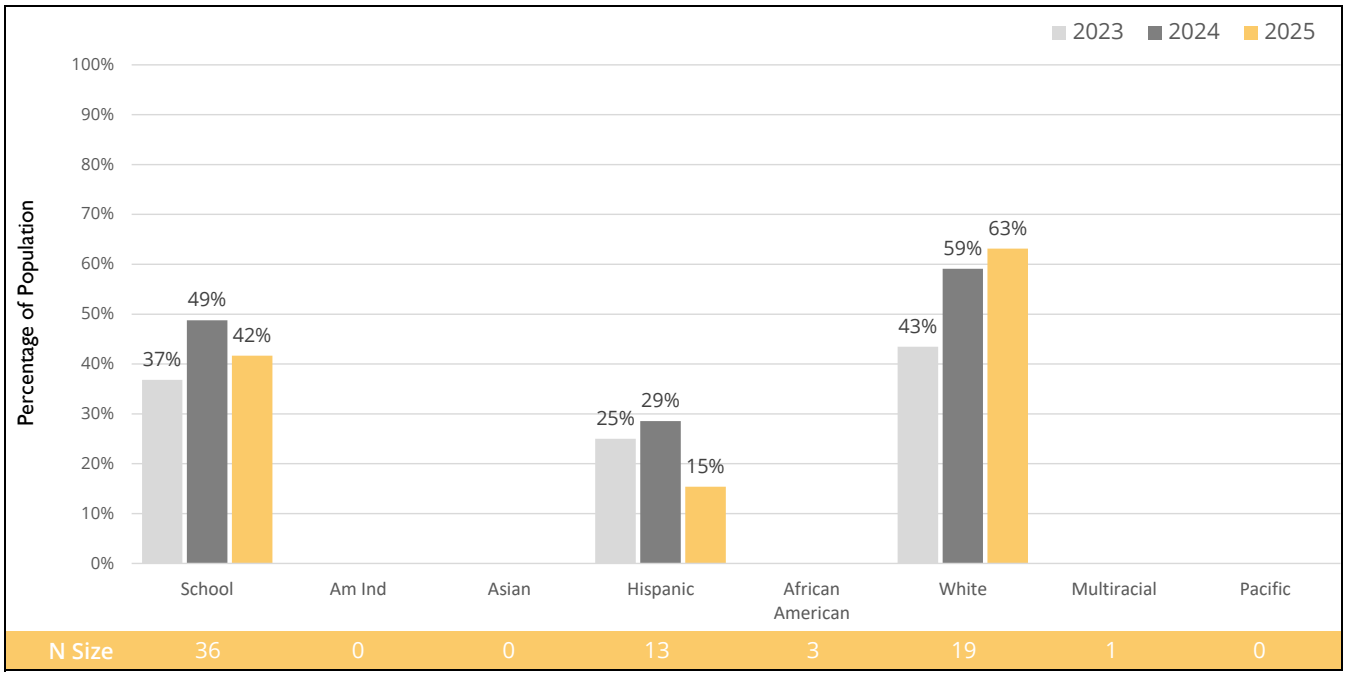
	School	FRL	IEP	EL	CIT	GT
N Size	40	16	6	1	2	0

High Desert

7th Grade English/Language Arts

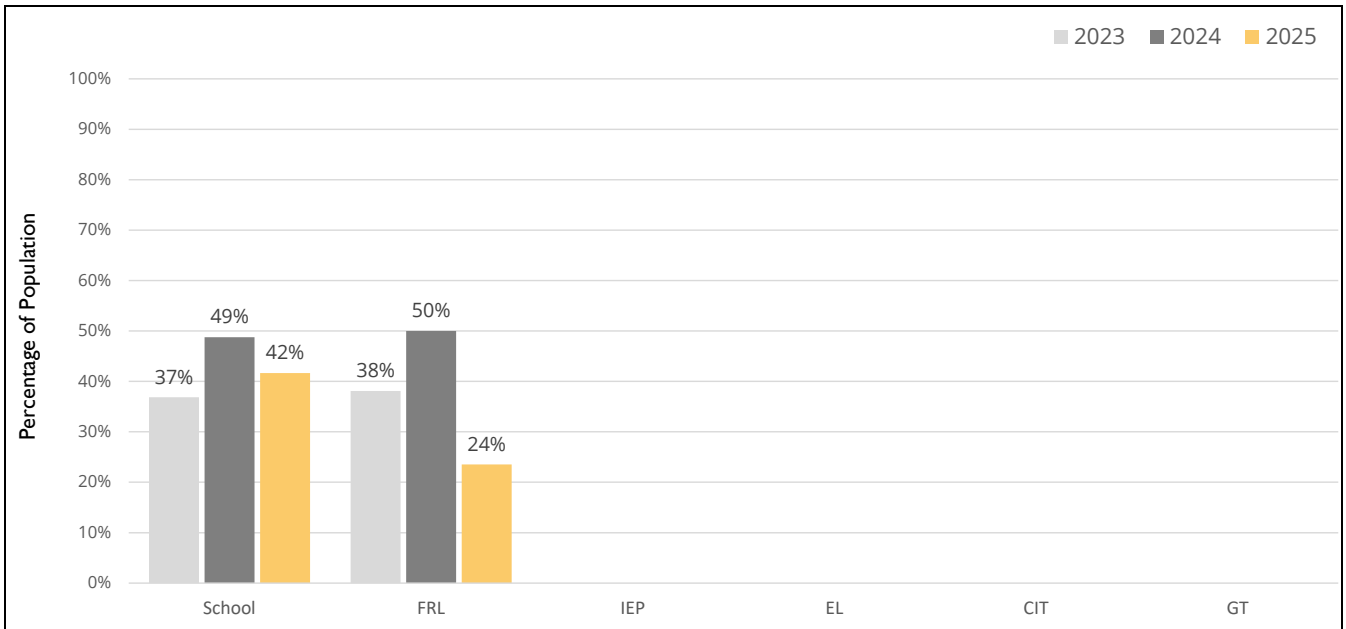
Percent At or Above Standard (AL 3 or 4)

7th Grade ELA Percent At or Above Standard (AL 3 or 4) by Race/Ethnicity



	School	Am Ind	Asian	Hispanic	African American	White	Multiracial	Pacific
N Size	36	0	0	13	3	19	1	0

7th Grade ELA Percent At or Above Standard (AL 3 or 4) by Special Program



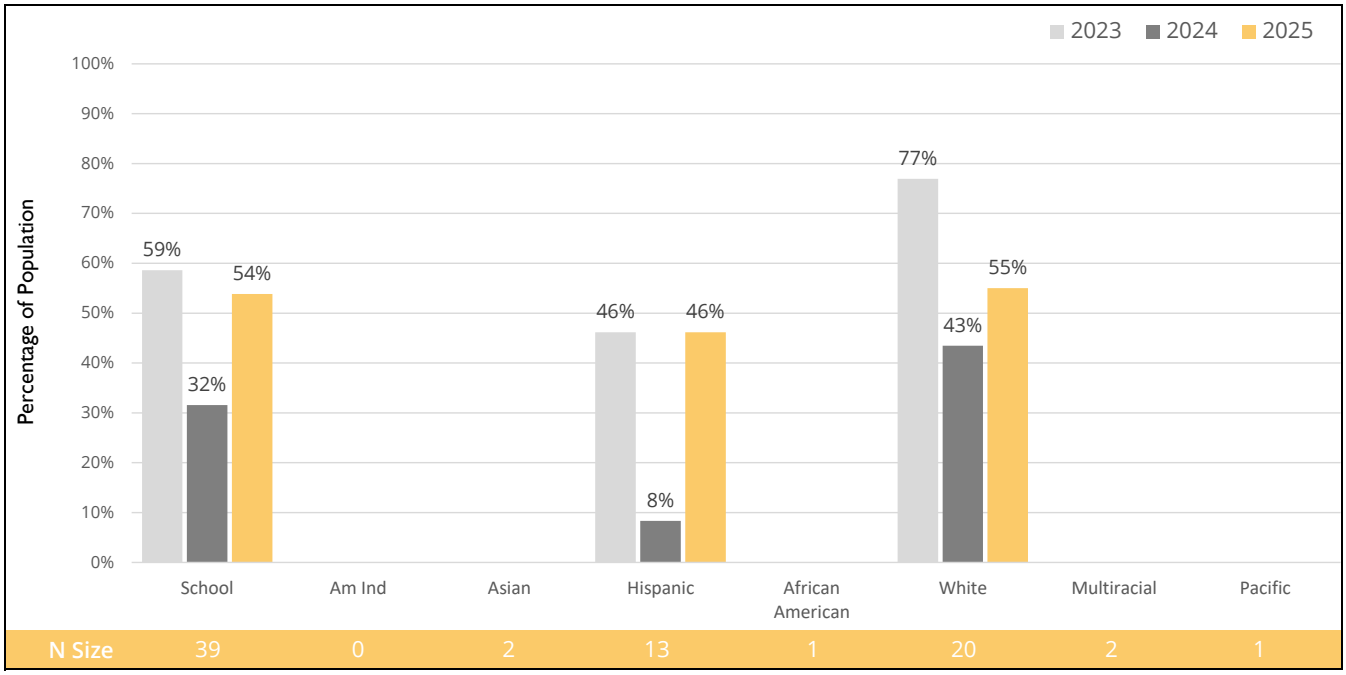
	School	FRL	IEP	EL	CIT	GT
N Size	36	17	5	3	2	0

High Desert

8th Grade English/Language Arts

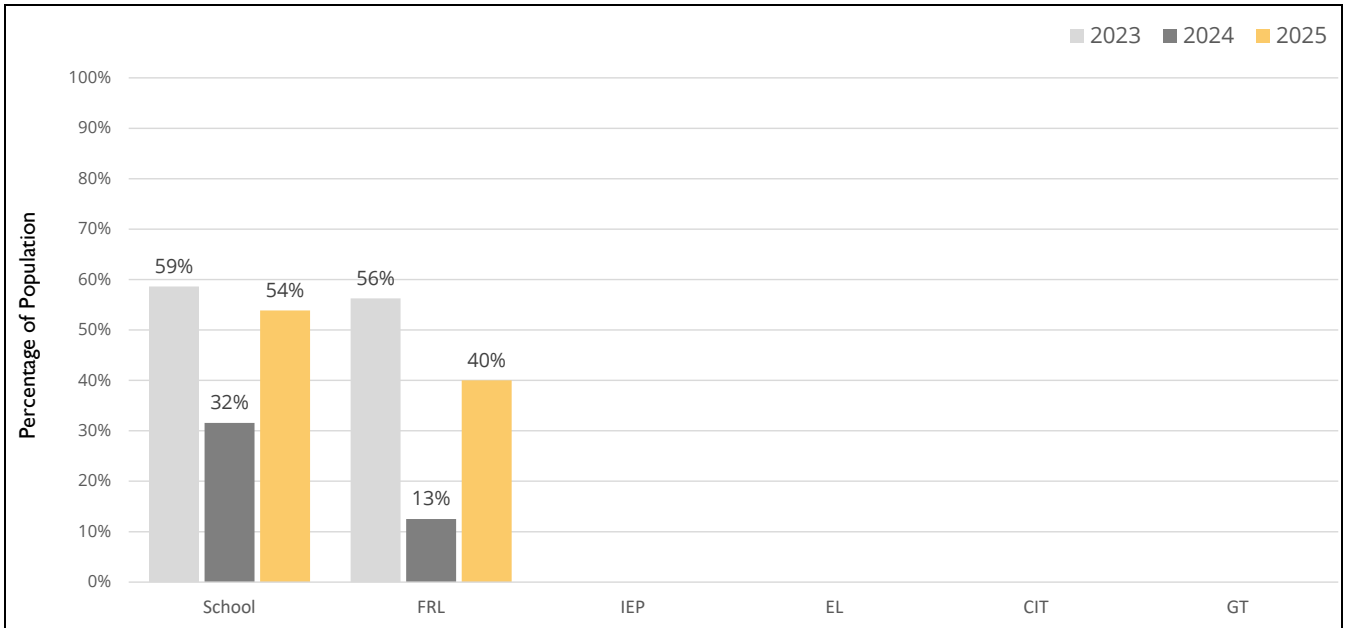
Percent At or Above Standard (AL 3 or 4)

8th Grade ELA Percent At or Above Standard (AL 3 or 4) by Race/Ethnicity



	School	Am Ind	Asian	Hispanic	African American	White	Multiracial	Pacific
N Size	39	0	2	13	1	20	2	1

8th Grade ELA Percent At or Above Standard (AL 3 or 4) by Special Program



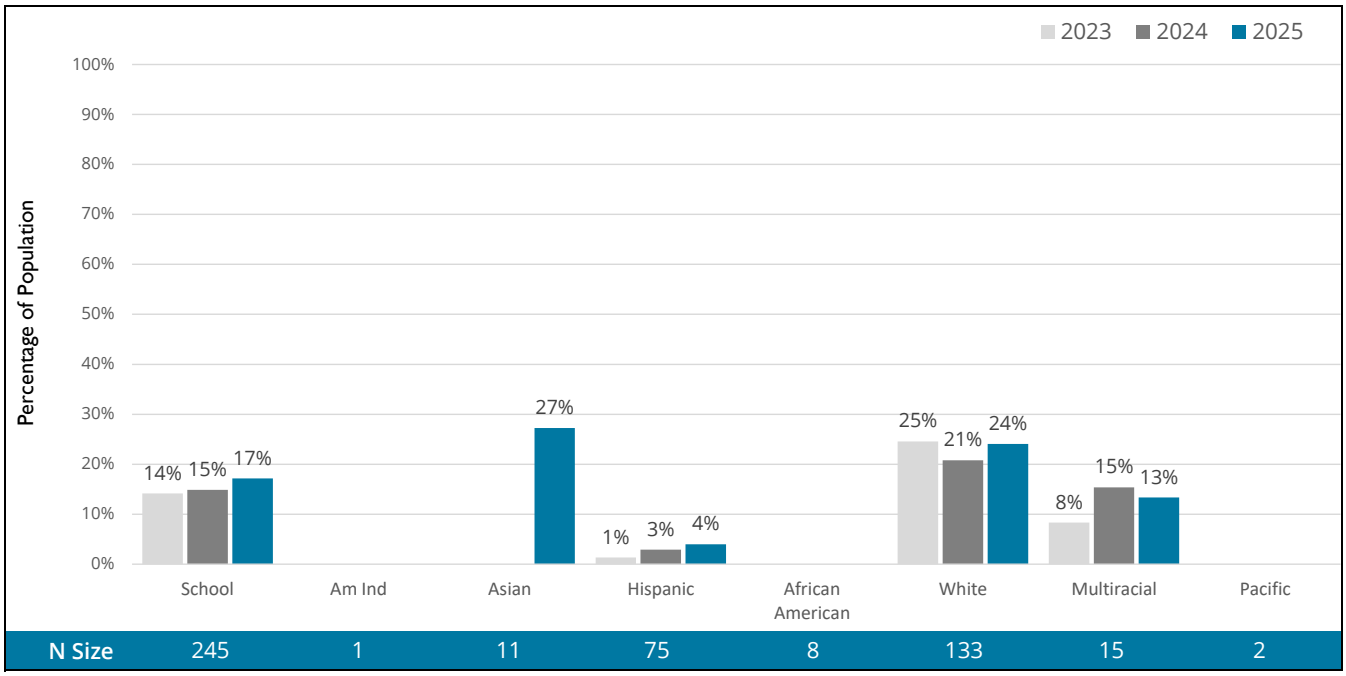
	School	FRL	IEP	EL	CIT	GT
N Size	39	10	8	4	1	3

High Desert

Overall Mathematics

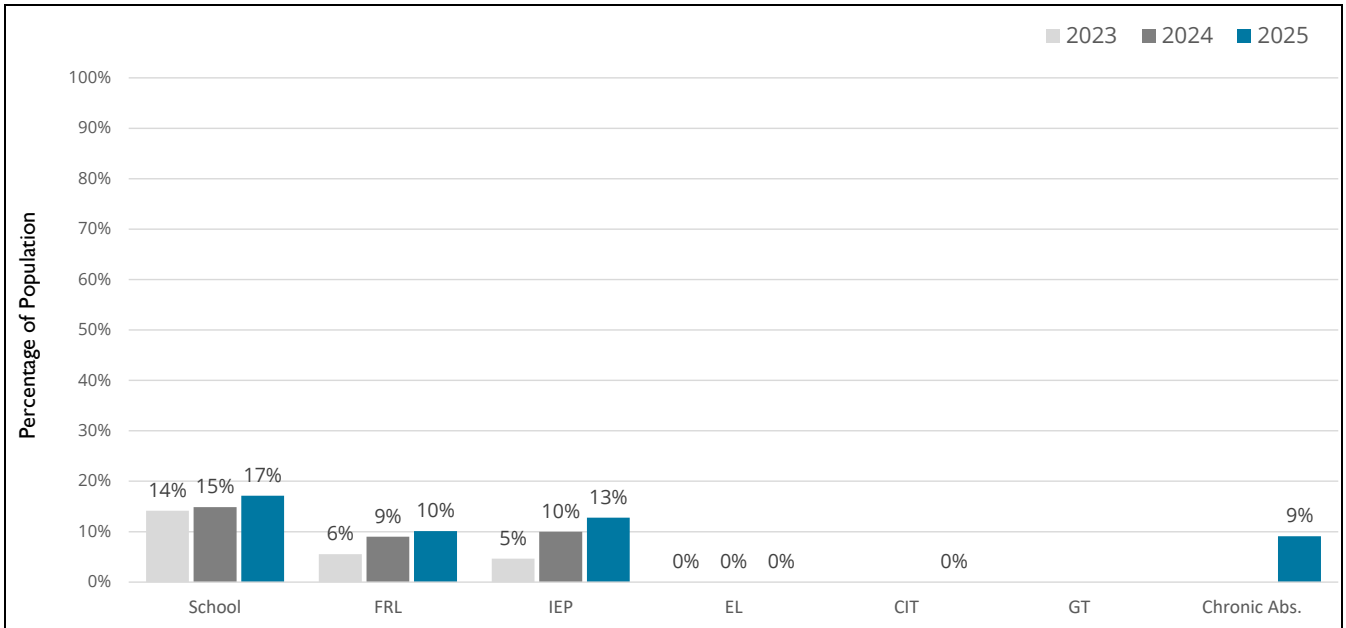
Percent At or Above Standard (AL 3 or 4)

Overall Math Percent At or Above Standard (AL 3 or 4) by Race/Ethnicity



N Size	245	1	11	75	8	133	15	2

Overall Math Percent At or Above Standard (AL 3 or 4) by Special Program



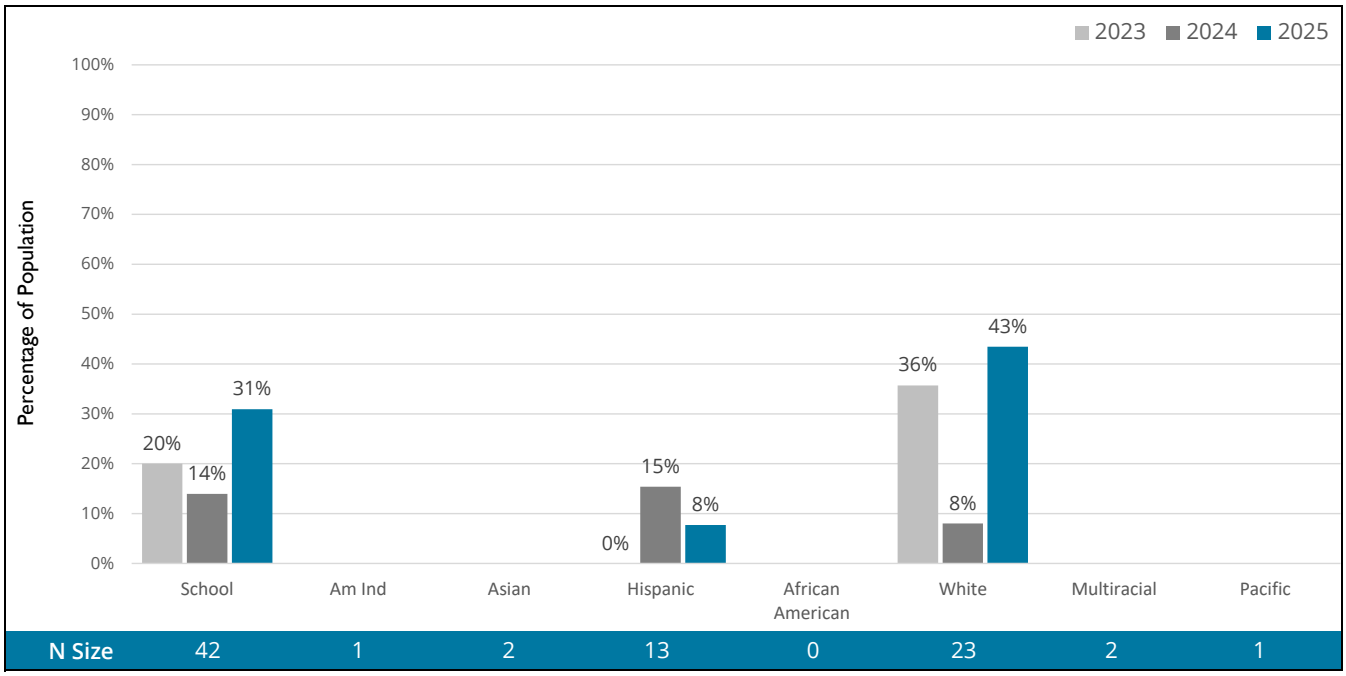
N Size	245	79	47	17	11	4	66

High Desert

3rd Grade Mathematics

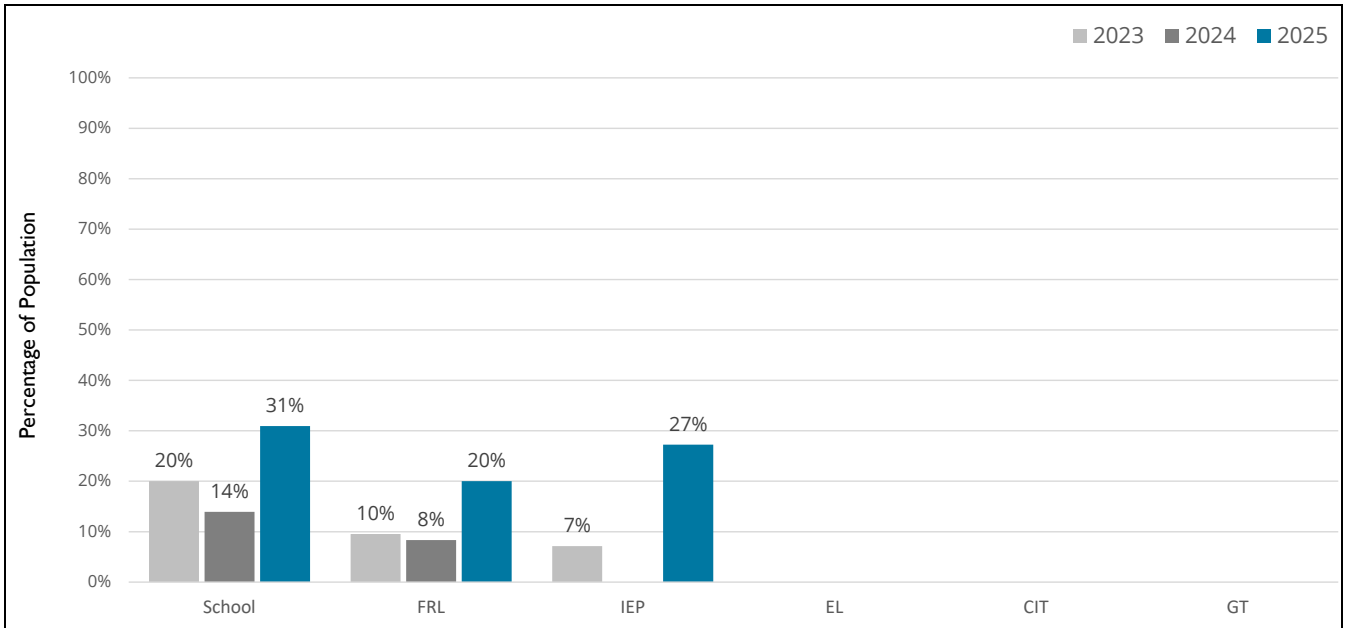
Percent At or Above Standard (AL 3 or 4)

3rd Grade Math Percent At or Above Standard (AL 3 or 4) by Race/Ethnicity



N Size	42	1	2	13	0	23	2	1

3rd Grade Math Percent At or Above Standard (AL 3 or 4) by Special Program



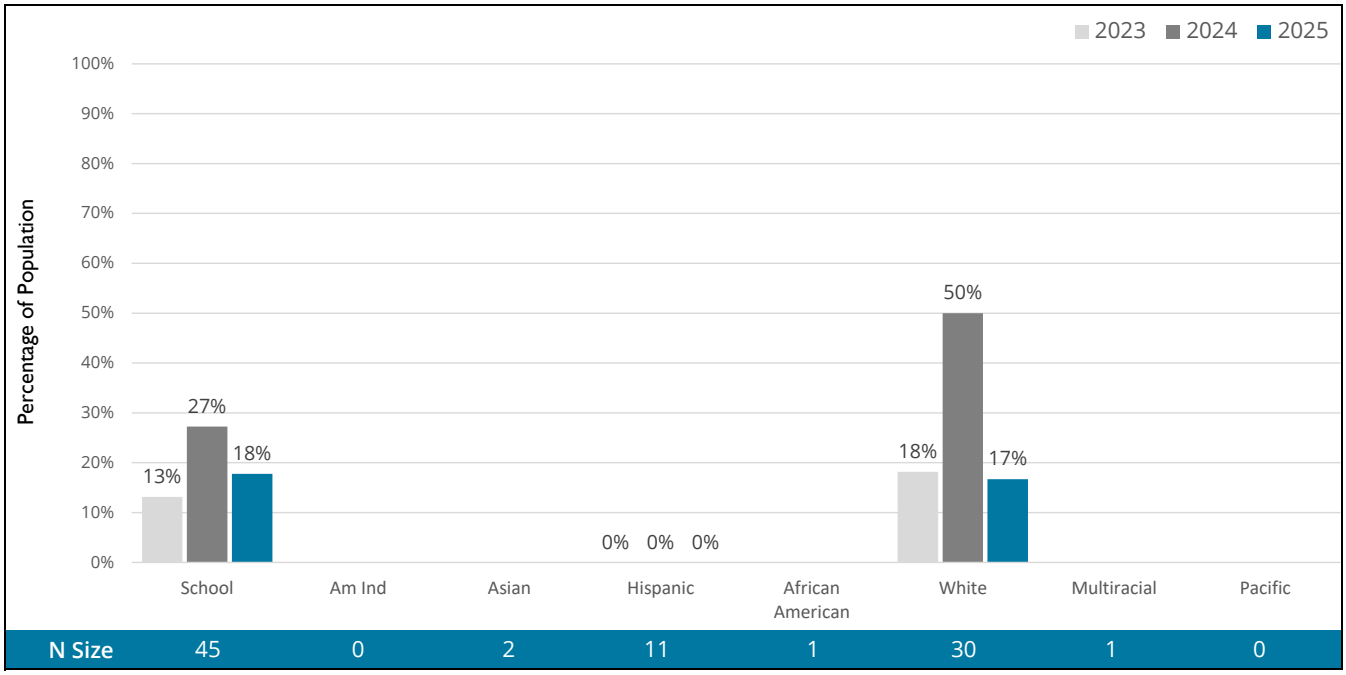
N Size	42	10	11	1	2	1

High Desert

4th Grade Mathematics

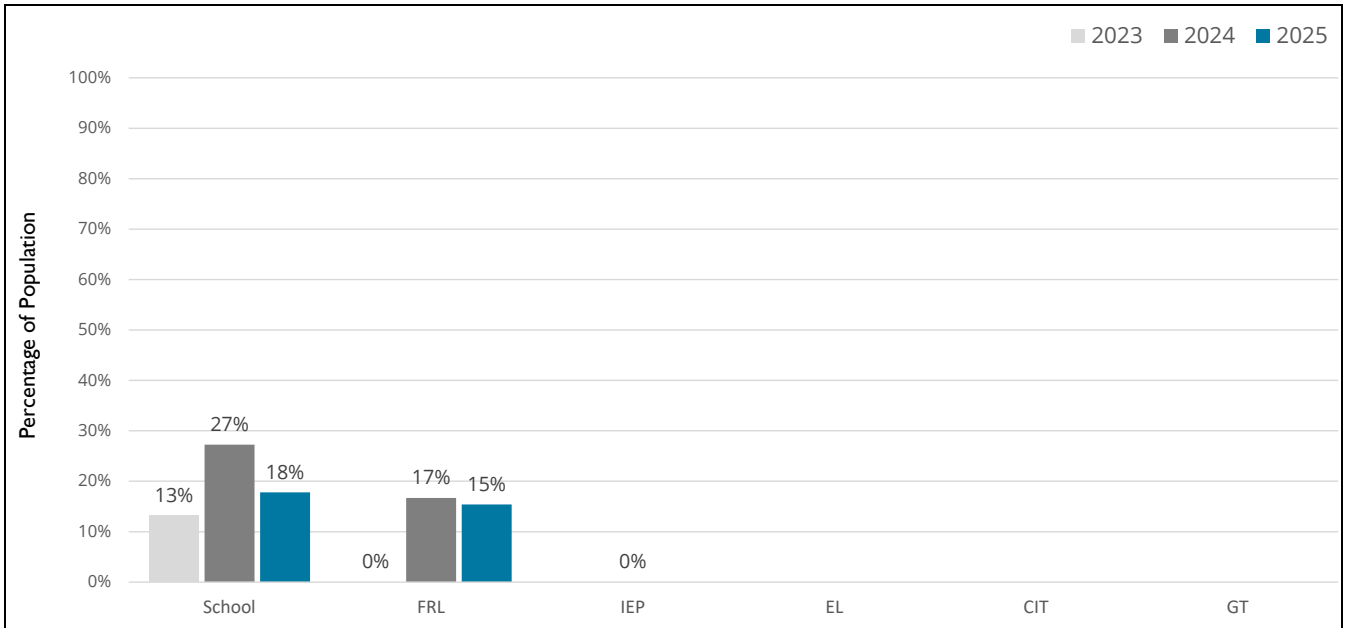
Percent At or Above Standard (AL 3 or 4)

4th Grade Math Percent At or Above Standard (AL 3 or 4) by Race/Ethnicity



N Size	45	0	2	11	1	30	1	0

4th Grade Math Percent At or Above Standard (AL 3 or 4) by Special Program



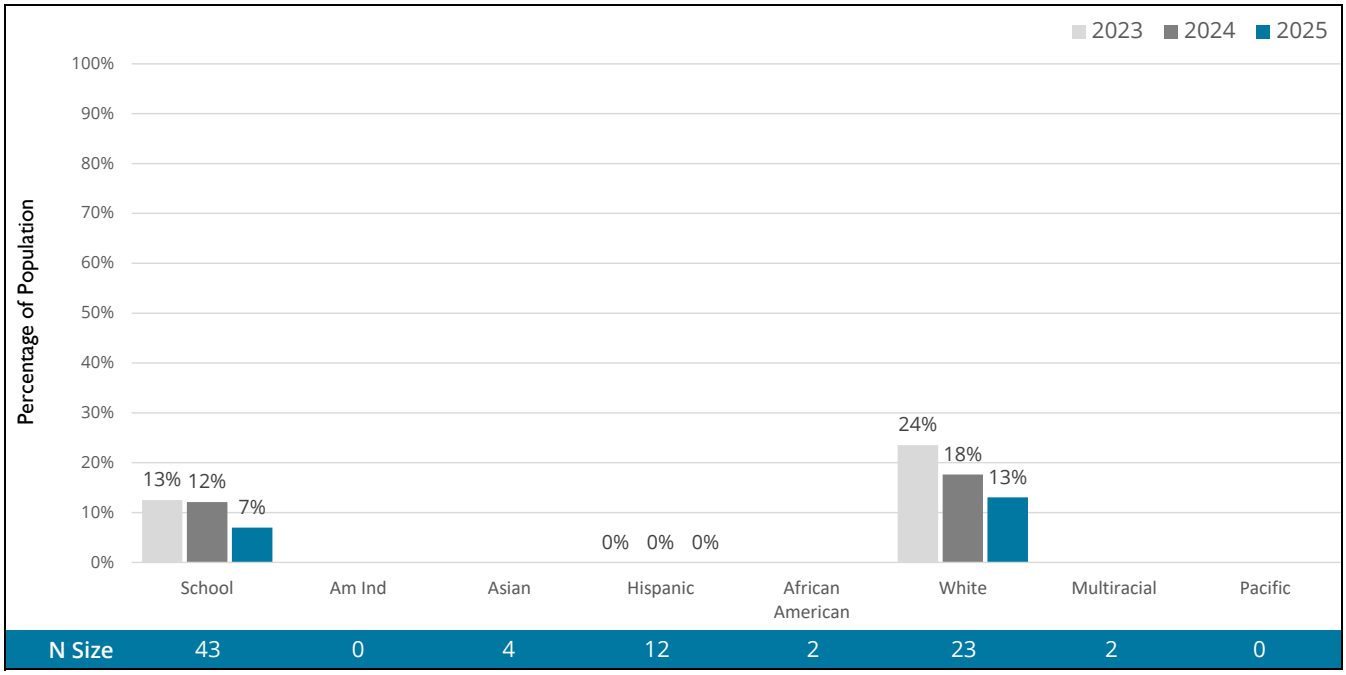
N Size	45	13	8	3	2	0

High Desert

5th Grade Mathematics

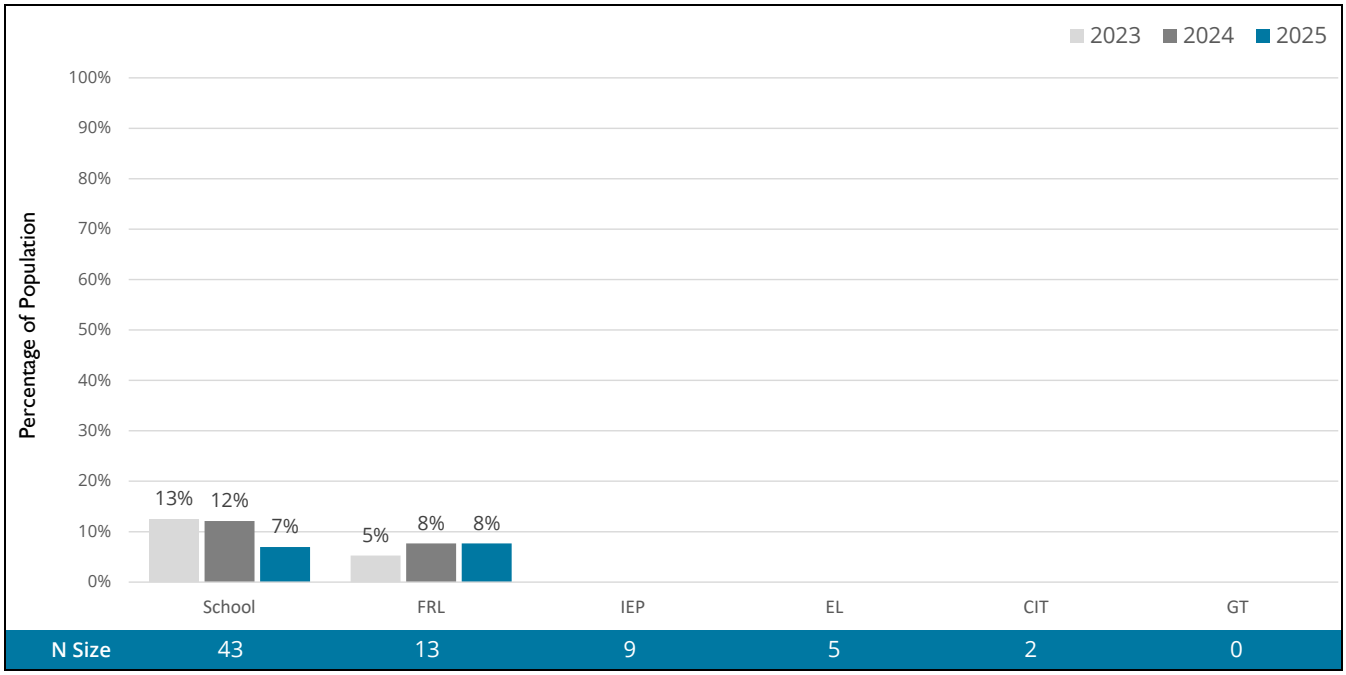
Percent At or Above Standard (AL 3 or 4)

5th Grade Math Percent At or Above Standard (AL 3 or 4) by Race/Ethnicity



	School	Am Ind	Asian	Hispanic	African American	White	Multiracial	Pacific
N Size	43	0	4	12	2	23	2	0

5th Grade Math Percent At or Above Standard (AL 3 or 4) by Special Program



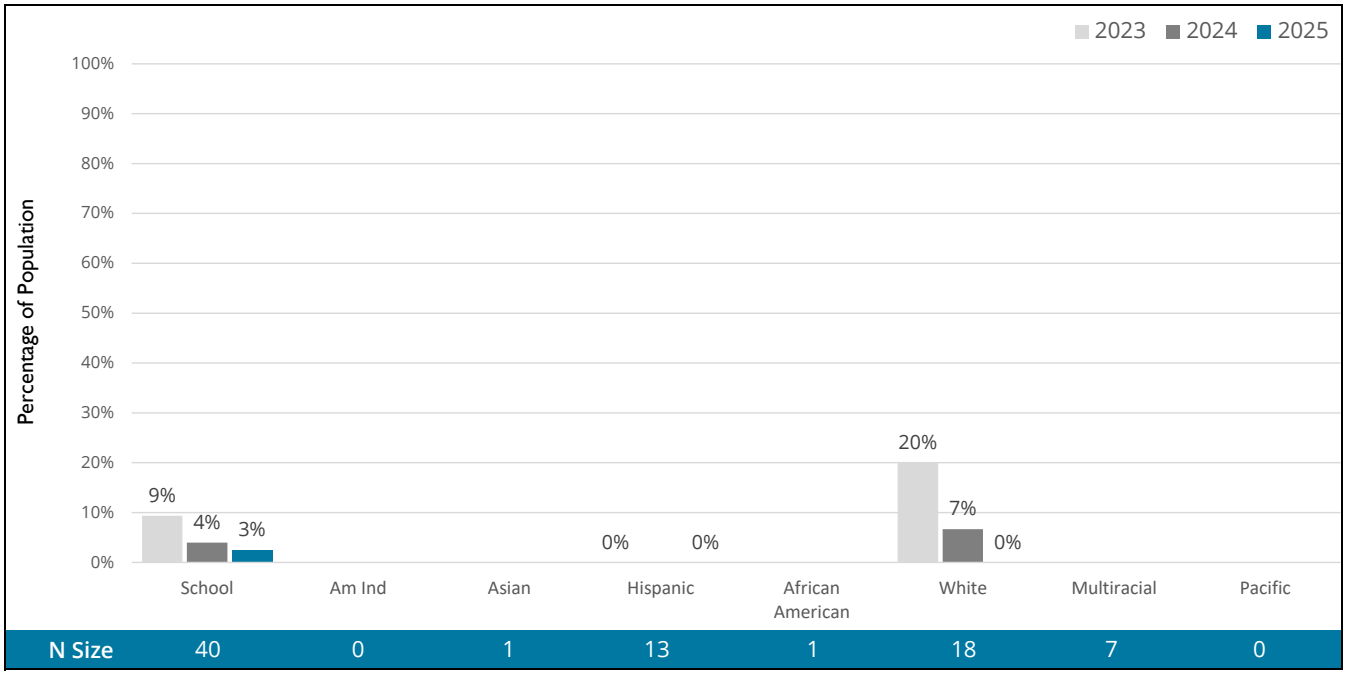
	School	FRL	IEP	EL	CIT	GT
N Size	43	13	9	5	2	0

High Desert

6th Grade Mathematics

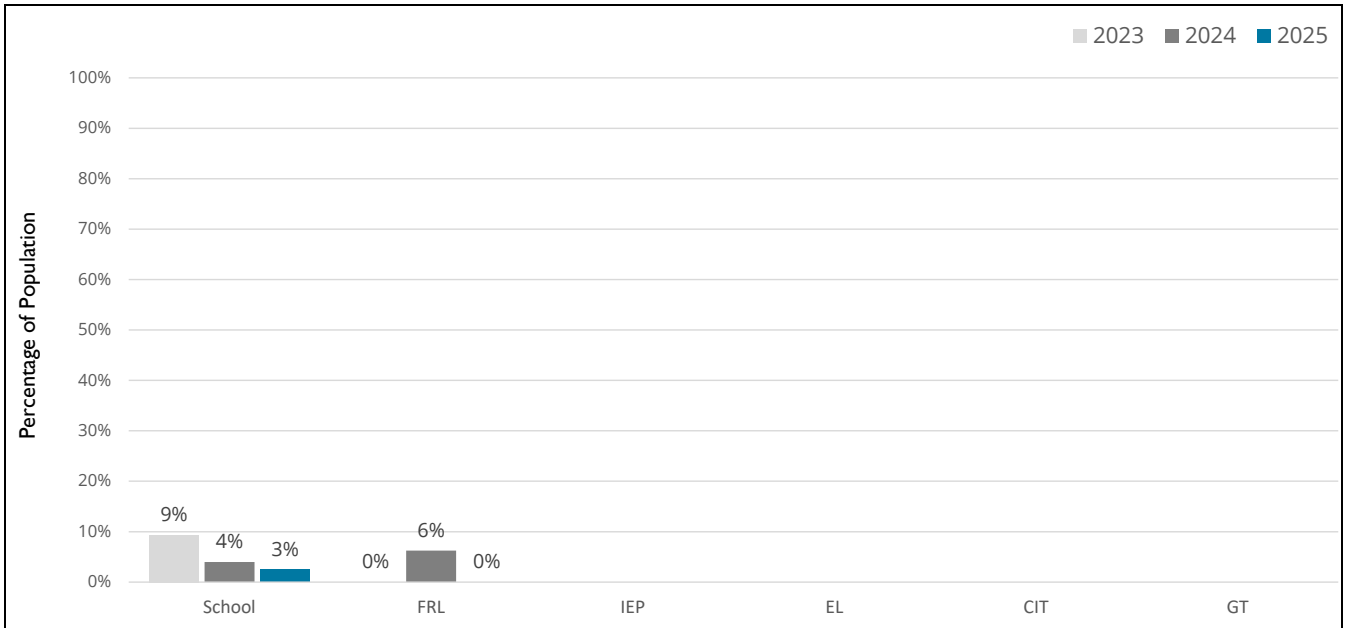
Percent At or Above Standard (AL 3 or 4)

6th Grade Math Percent At or Above Standard (AL 3 or 4) by Race/Ethnicity



N Size	40	0	1	13	1	18	7	0

6th Grade Math Percent At or Above Standard (AL 3 or 4) by Special Program



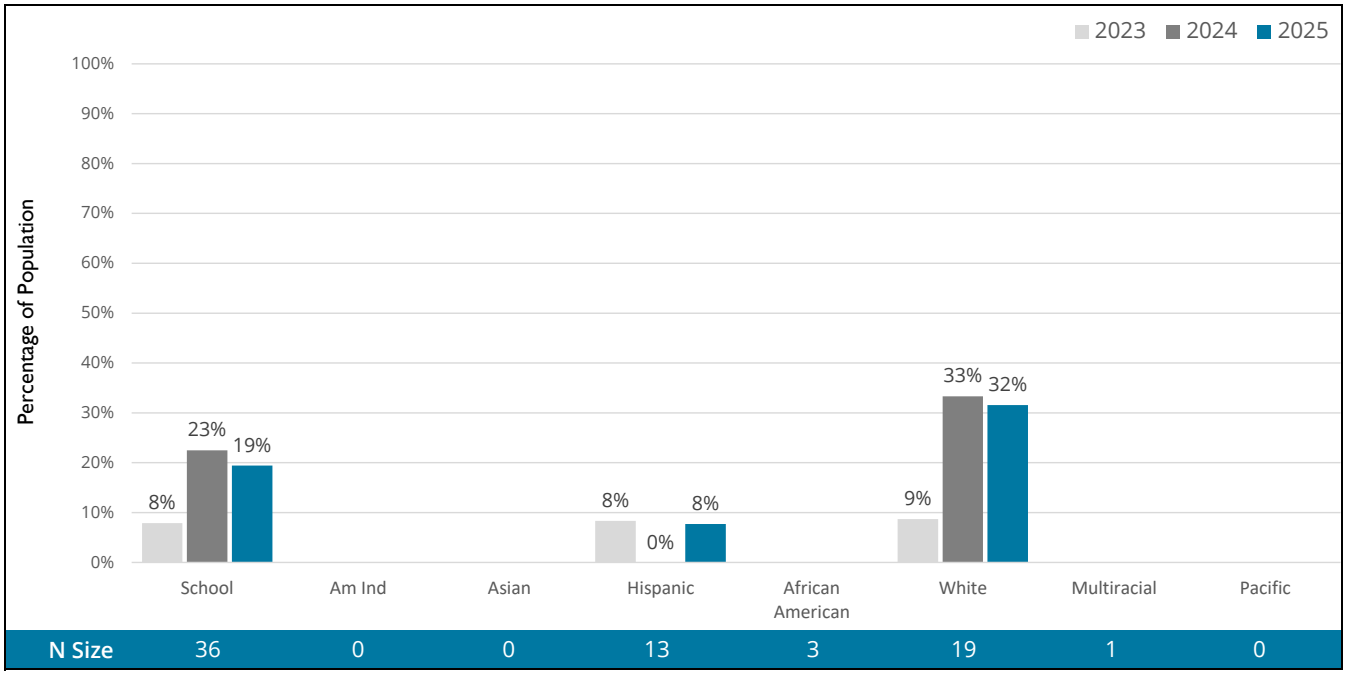
N Size	40	16	6	1	2	0

High Desert

7th Grade Mathematics

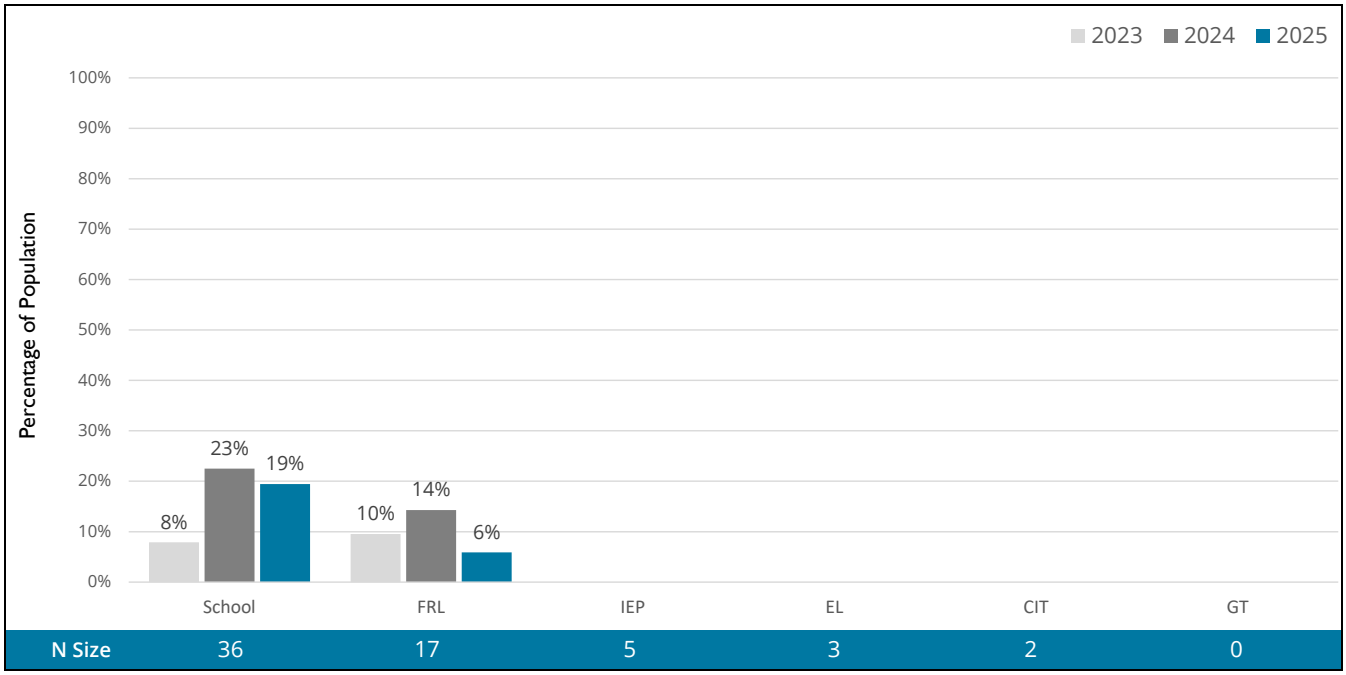
Percent At or Above Standard (AL 3 or 4)

7th Grade Math Percent At or Above Standard (AL 3 or 4) by Race/Ethnicity



	School	Am Ind	Asian	Hispanic	African American	White	Multiracial	Pacific
N Size	36	0	0	13	3	19	1	0

7th Grade Math Percent At or Above Standard (AL 3 or 4) by Special Program



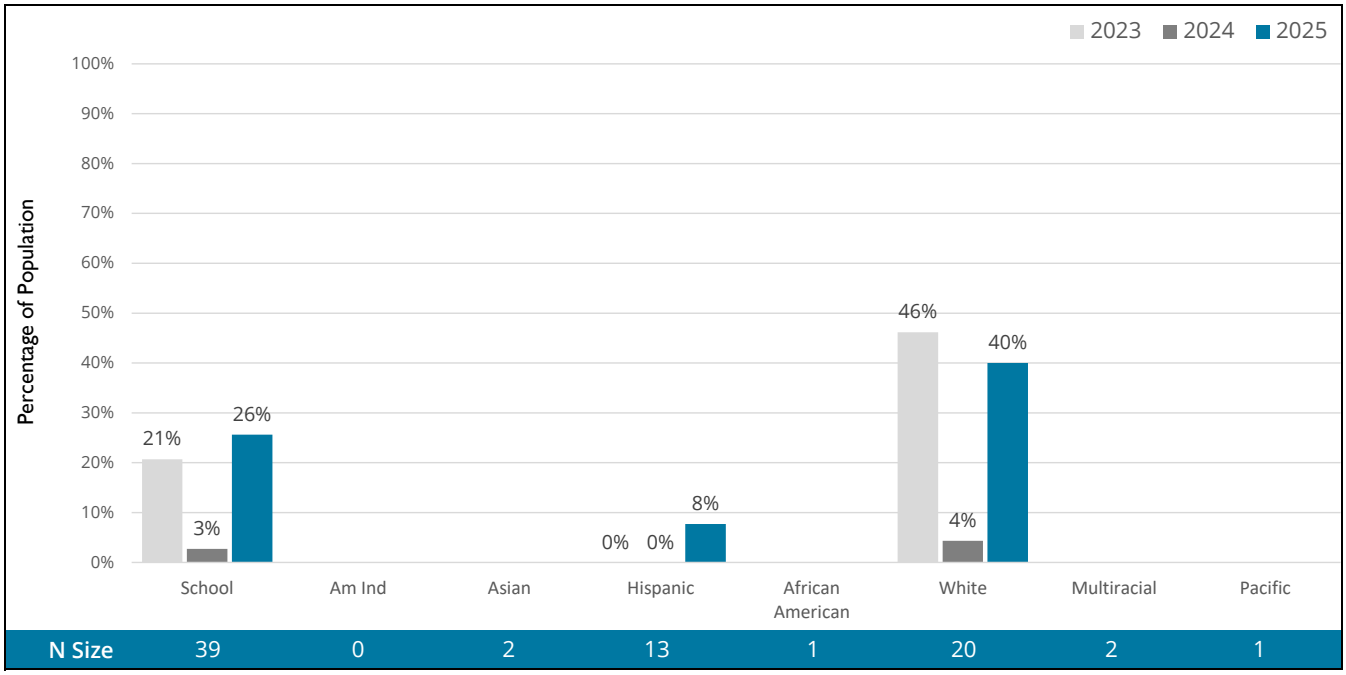
	School	FRL	IEP	EL	CIT	GT
N Size	36	17	5	3	2	0

High Desert

8th Grade Mathematics

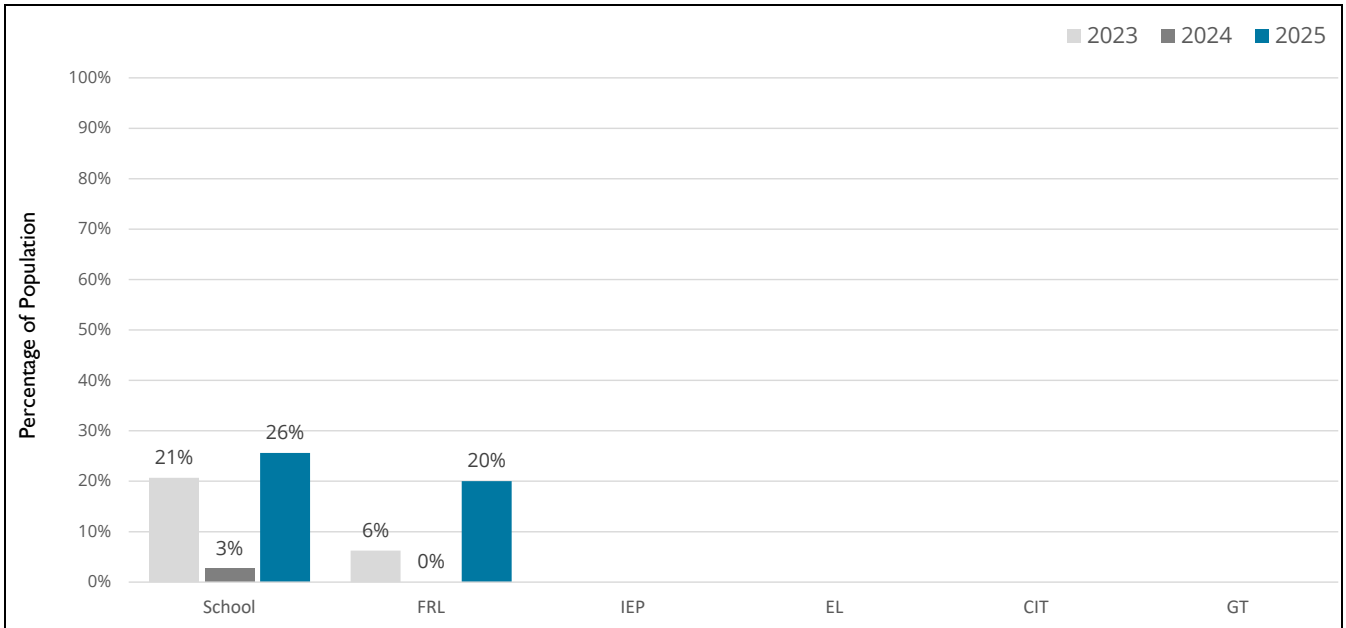
Percent At or Above Standard (AL 3 or 4)

8th Grade Math Percent At or Above Standard (AL 3 or 4) by Race/Ethnicity



	School	Am Ind	Asian	Hispanic	African American	White	Multiracial	Pacific
N Size	39	0	2	13	1	20	2	1

8th Grade Math Percent At or Above Standard (AL 3 or 4) by Special Program



	School	FRL	IEP	EL	CIT	GT
N Size	39	10	8	4	1	3

High Desert ES

English / Language Arts

Growth (SGP) by Prior Testing Year Achievement Level

School

2023-2024 SBAC Level	# of Students	Median SGP for students in each achievement level		
		School	Similar Schools	District
Level 4	12	52.5	47.5	48
Level 3	33	46	53	51
Level 2	21	44	53	51
Level 1	55	49	56	53

FRL

2023-2024 SBAC Level	# of Students	Median SGP for students in each achievement level		
		School FRL	Similar Schools FRL	District FRL
Level 4	2	63	42	46
Level 3	4	46.5	45	48
Level 2	6	58	47	47
Level 1	26	51.5	52	51

IEP

2023-2024 SBAC Level	# of Students	Median SGP for students in each achievement level		
		School IEP	Similar Schools IEP	District IEP
Level 4	0		39.5	42
Level 3	2	61.5	50	50
Level 2	1	94	56	41
Level 1	20	58.5	48	44

EL

2023-2024 SBAC Level	# of Students	Median SGP for students in each achievement level		
		School EL	Similar Schools EL	District EL
Level 4	0		14	14
Level 3	1		44	32
Level 2	0		50	44
Level 1	7		49.5	47

High Desert MS

English / Language Arts

Growth (SGP) by Prior Testing Year Achievement Level

School

2023-2024 SBAC Level	# of Students	Median SGP for students in each achievement level		
		School	Similar Schools	District
Level 4	6	45	45	45
Level 3	18	42.5	46	45
Level 2	22	56.5	45	43.5
Level 1	23	41	50	48

FRL

2023-2024 SBAC Level	# of Students	Median SGP for students in each achievement level		
		School FRL	Similar Schools FRL	District FRL
Level 4	1	41	38	39
Level 3	5	14	39	42
Level 2	6	41	42	43
Level 1	13	41	47	47

IEP

2023-2024 SBAC Level	# of Students	Median SGP for students in each achievement level		
		School IEP	Similar Schools IEP	District IEP
Level 4	1	42	34	31
Level 3	2	48	41	43
Level 2	5	26	36	34
Level 1	4	64.5	44	42

EL

2023-2024 SBAC Level	# of Students	Median SGP for students in each achievement level		
		School EL	Similar Schools EL	District EL
Level 4	0		36	36
Level 3	0		36	36
Level 2	2		39	40
Level 1	5		46	43

High Desert ES

Mathematics

Growth (SGP) by Prior Testing Year Achievement Level

School

2023-2024 SBAC Level	# of Students	Median SGP for students in each achievement level		
		School	Similar Schools	District
Level 4	4	23	52	50
Level 3	20	22	57	53
Level 2	30	39.5	59	53
Level 1	66	51.5	59	52

FRL

2023-2024 SBAC Level	# of Students	Median SGP for students in each achievement level		
		School FRL	Similar Schools FRL	District FRL
Level 4	1	22	47	48
Level 3	3	22	52	48
Level 2	8	32.5	52.5	50
Level 1	26	38	55	50

IEP

2023-2024 SBAC Level	# of Students	Median SGP for students in each achievement level		
		School IEP	Similar Schools IEP	District IEP
Level 4	1	24	48	47
Level 3	0		60	57
Level 2	2	32.5	45	49
Level 1	20	40	59.5	48

EL

2023-2024 SBAC Level	# of Students	Median SGP for students in each achievement level		
		School EL	Similar Schools EL	District EL
Level 4	0		99	38
Level 3	0		51.5	41.5
Level 2	2		48	45
Level 1	6		54.5	50

High Desert MS

Mathematics

Growth (SGP) by Prior Testing Year Achievement Level

School

2023-2024 SBAC Level	# of Students	Median SGP for students in each achievement level		
		School	Similar Schools	District
Level 4	4	39.5	45.5	44
Level 3	7	70	45	43
Level 2	19	63	45	43
Level 1	35	53	50	46

FRL

2023-2024 SBAC Level	# of Students	Median SGP for students in each achievement level		
		School FRL	Similar Schools FRL	District FRL
Level 4	0		36	35
Level 3	1	83	41	39
Level 2	6	56.5	44	42
Level 1	15	62	49	45

IEP

2023-2024 SBAC Level	# of Students	Median SGP for students in each achievement level		
		School IEP	Similar Schools IEP	District IEP
Level 4	1	67	57	57
Level 3	1	70	43	39
Level 2	1	43	44	45
Level 1	8	68.5	50	46

EL

2023-2024 SBAC Level	# of Students	Median SGP for students in each achievement level		
		School EL	Similar Schools EL	District EL
Level 4	0			
Level 3	0		76.5	50
Level 2	0		55	38
Level 1	6		44.5	43

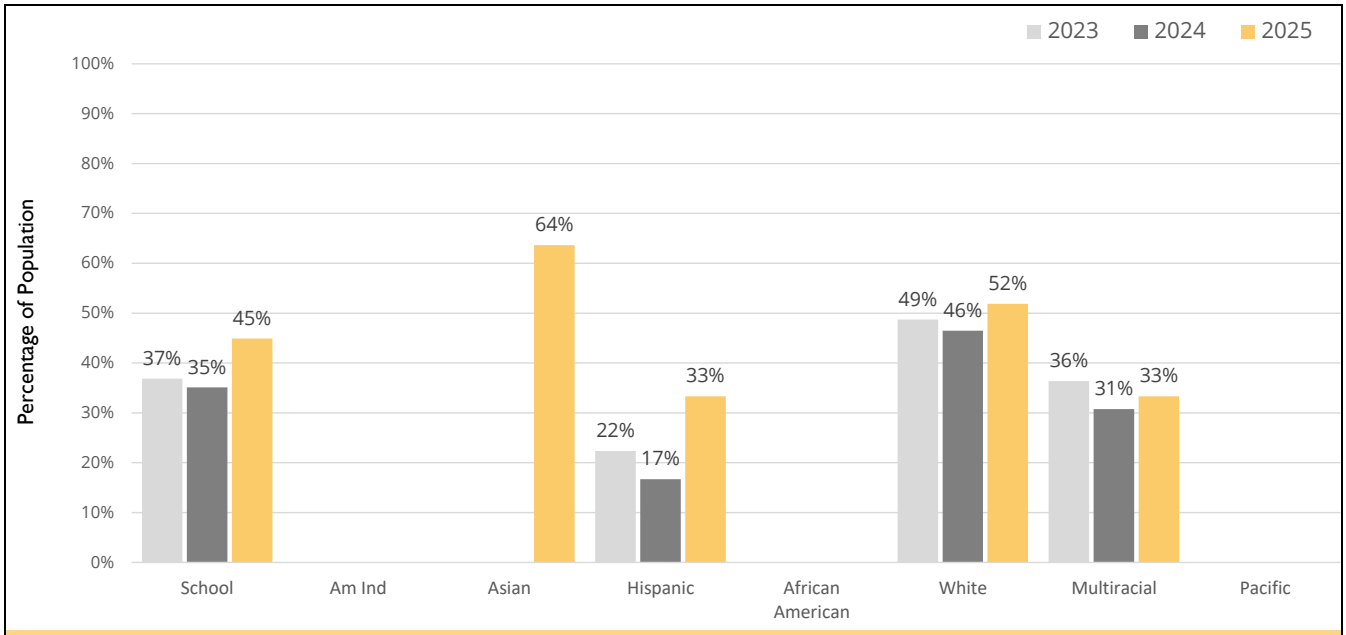
PRELIMINARY

High Desert

Overall English/Language Arts

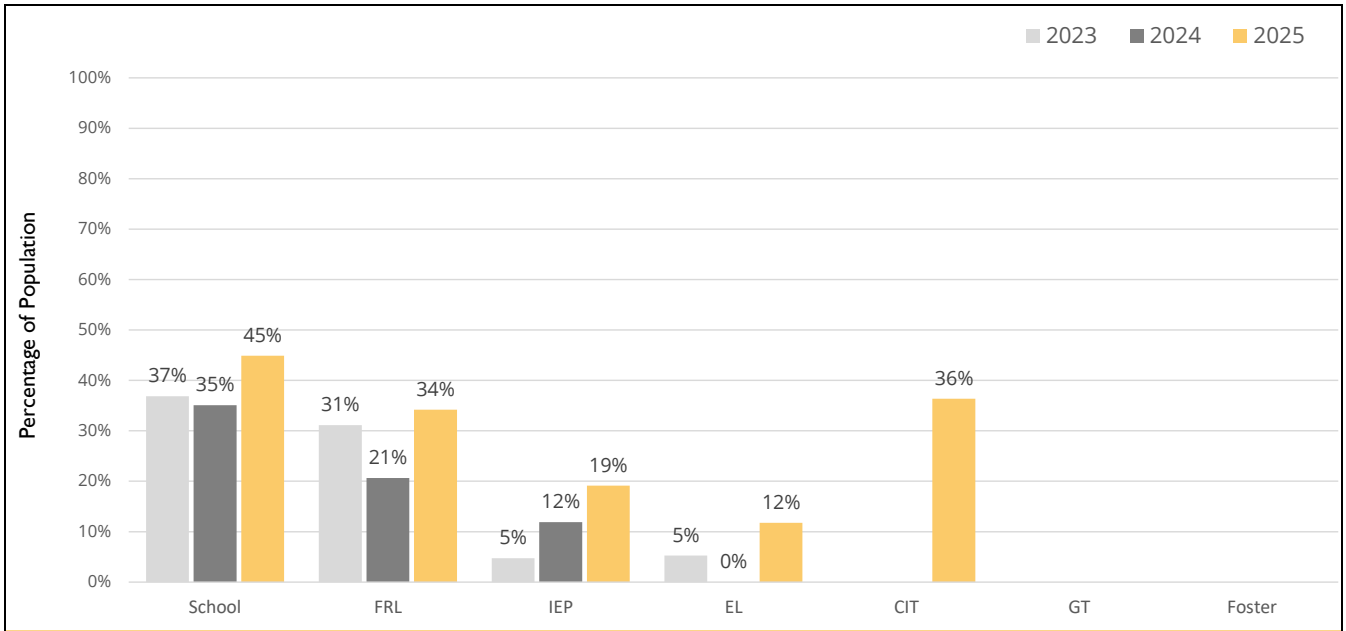
Percent At or Above Standard (AL 3 or 4)

Overall ELA Percent At or Above Standard (AL 3 or 4) by Race/Ethnicity



	School	Am Ind	Asian	Hispanic	African American	White	Multiracial	Pacific
N Size	245	1	11	75	8	133	15	2

Overall ELA Percent At or Above Standard (AL 3 or 4) by Special Program



	School	FRL	IEP	EL	CIT	GT	Foster
N Size	245	79	47	17	11	4	0

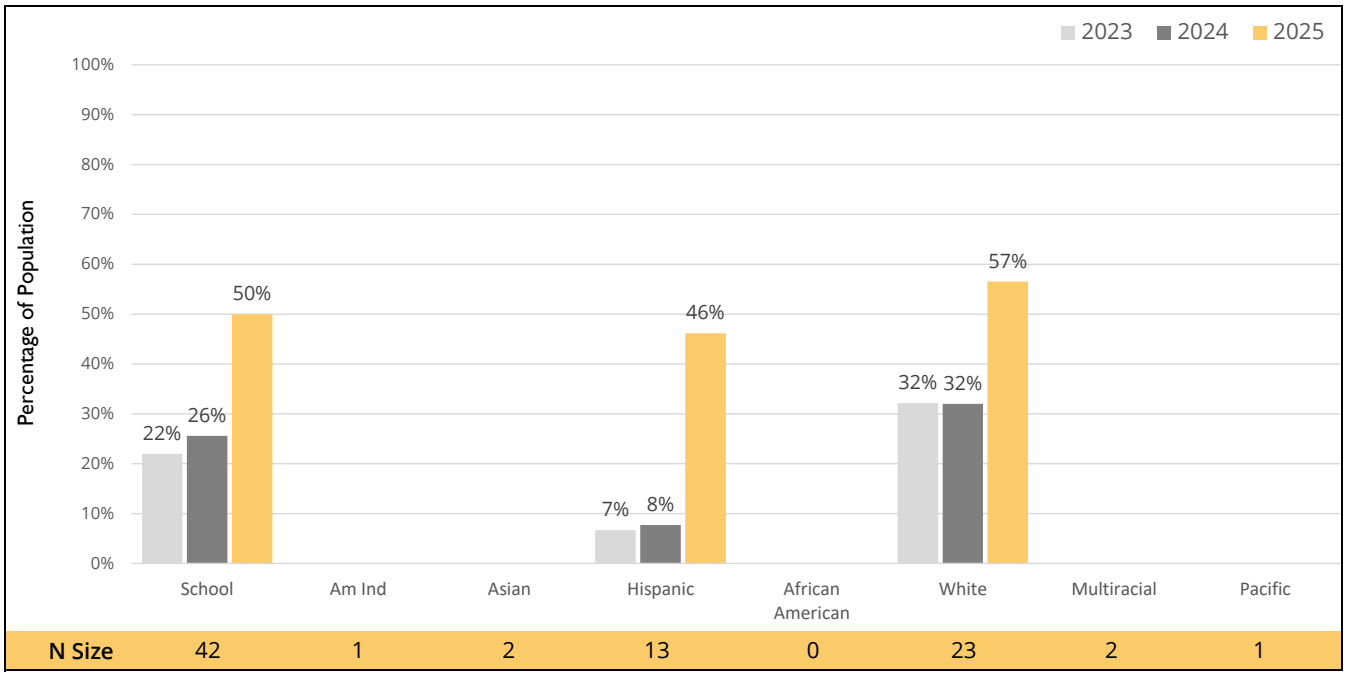
PRELIMINARY

High Desert

3rd Grade English/Language Arts

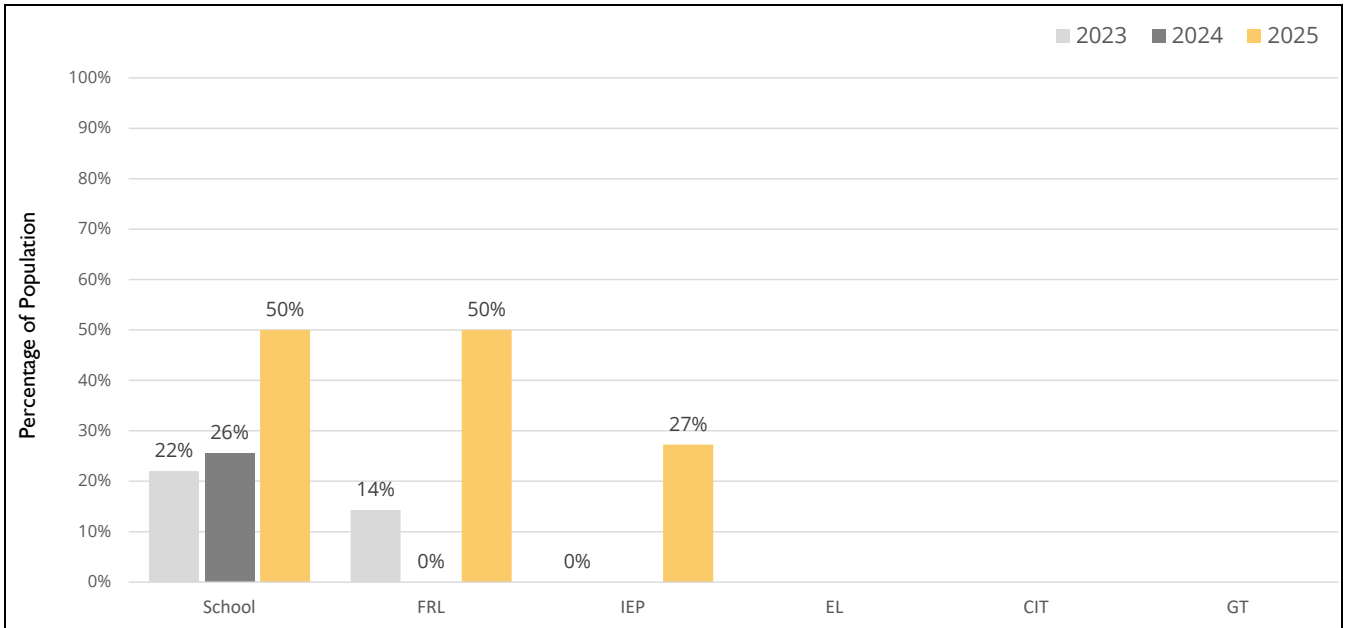
Percent At or Above Standard (AL 3 or 4)

3rd Grade ELA Percent At or Above Standard (AL 3 or 4) by Race/Ethnicity



	School	Am Ind	Asian	Hispanic	African American	White	Multiracial	Pacific
N Size	42	1	2	13	0	23	2	1

3rd Grade ELA Percent At or Above Standard (AL 3 or 4) by Special Program



	School	FRL	IEP	EL	CIT	GT
N Size	42	10	11	1	2	1

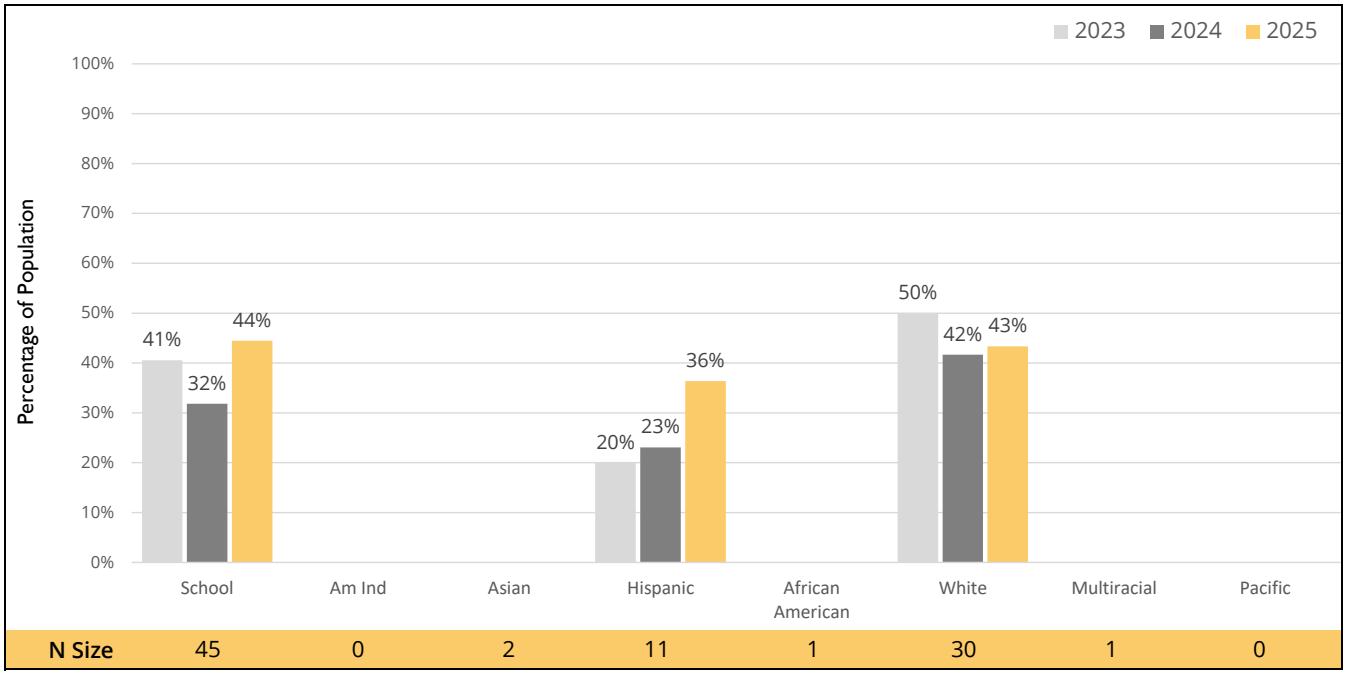
PRELIMINARY

High Desert

4th Grade English/Language Arts

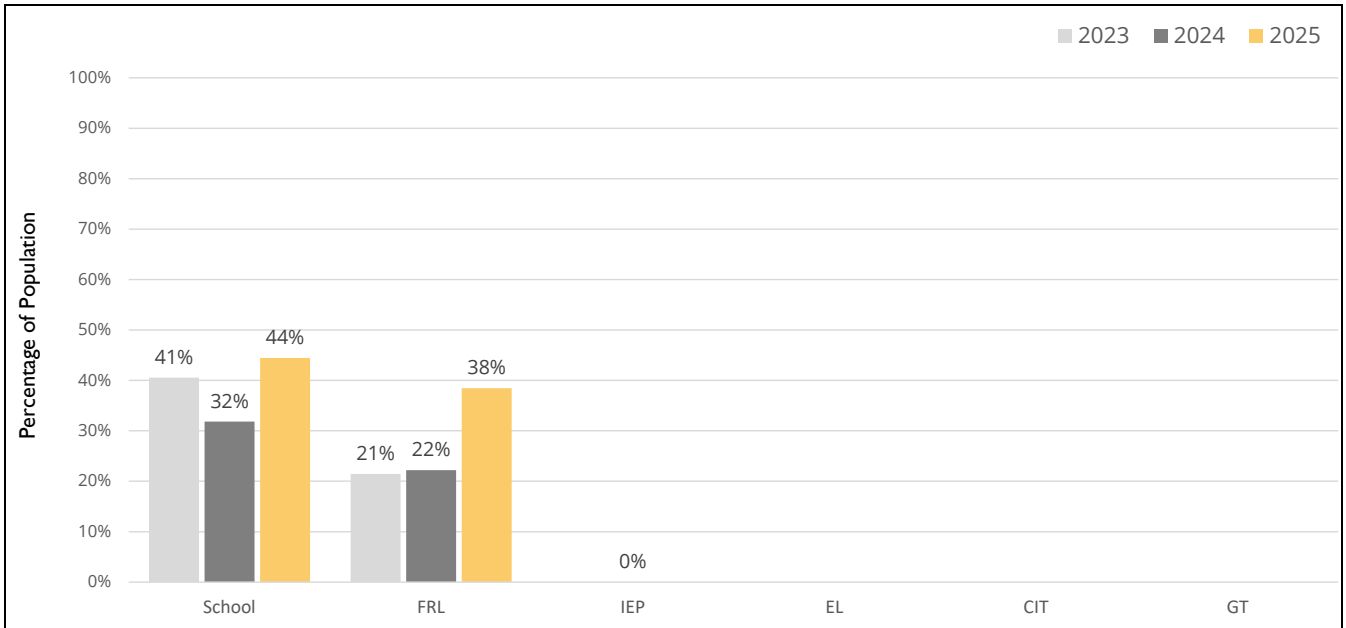
Percent At or Above Standard (AL 3 or 4)

4th Grade ELA Percent At or Above Standard (AL 3 or 4) by Race/Ethnicity



	School	Am Ind	Asian	Hispanic	African American	White	Multiracial	Pacific
N Size	45	0	2	11	1	30	1	0

4th Grade ELA Percent At or Above Standard (AL 3 or 4) by Special Program



	School	FRL	IEP	EL	CIT	GT
N Size	45	13	8	3	2	0

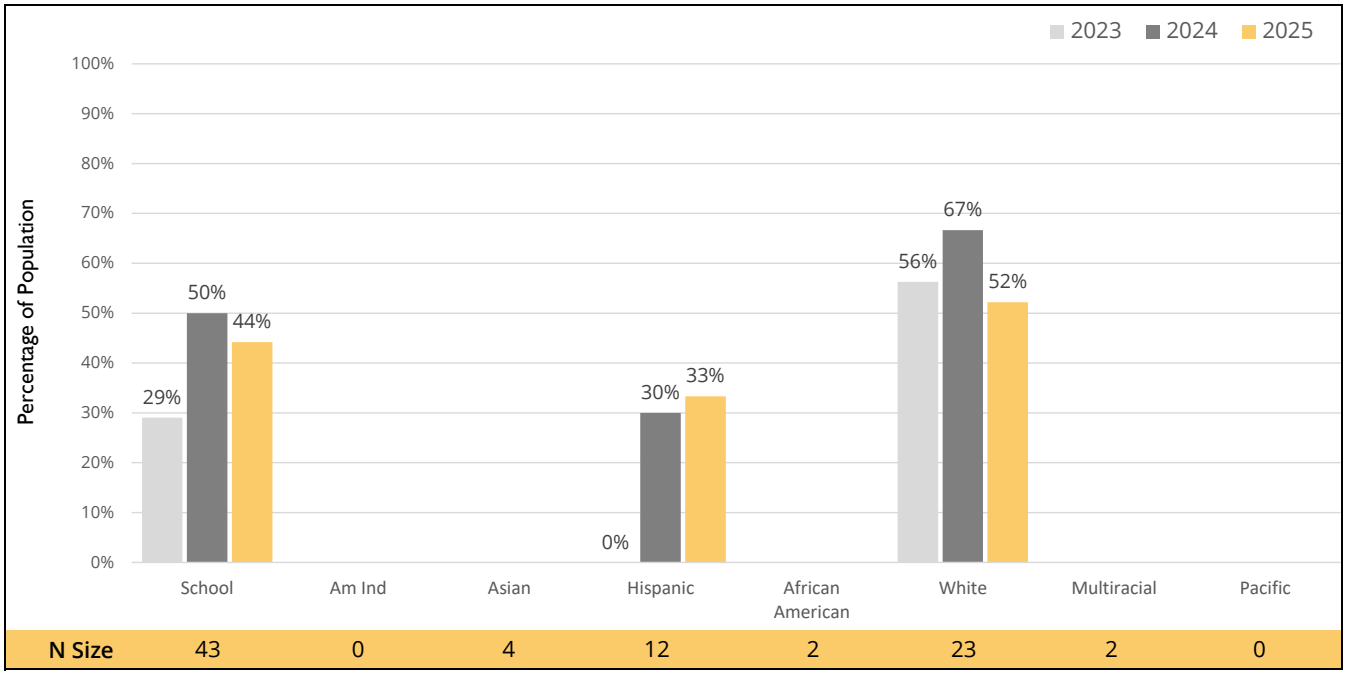
PRELIMINARY

High Desert

5th Grade English/Language Arts

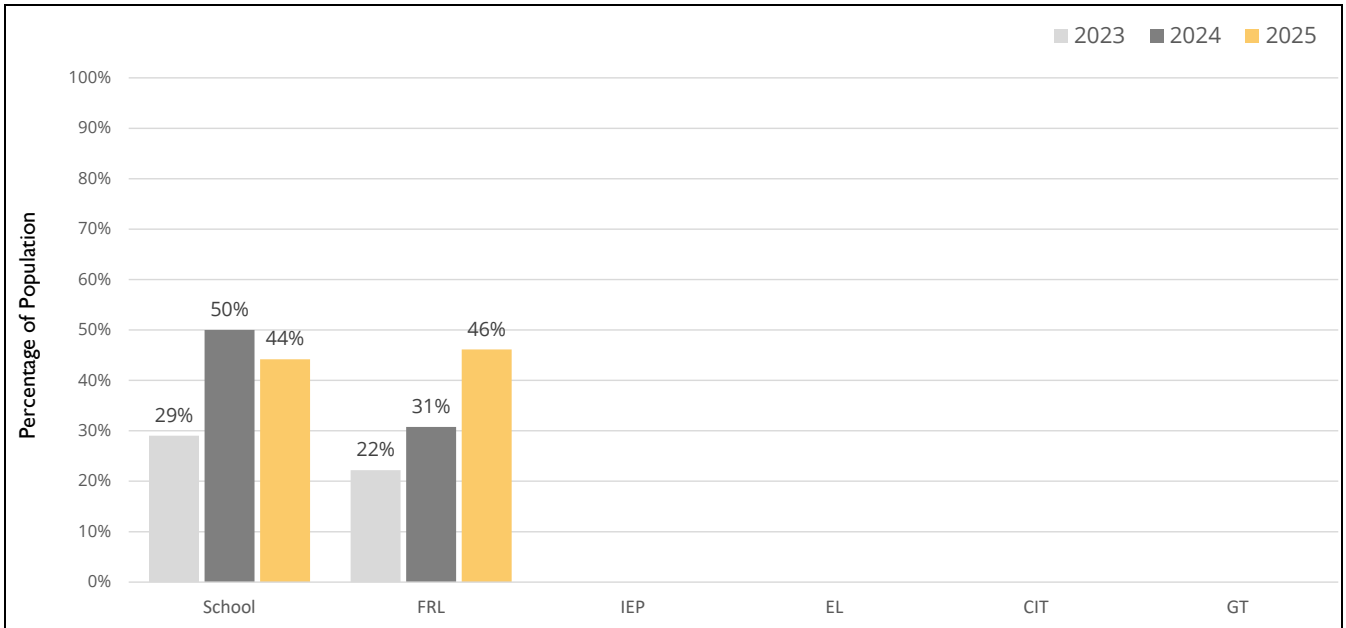
Percent At or Above Standard (AL 3 or 4)

5th Grade ELA Percent At or Above Standard (AL 3 or 4) by Race/Ethnicity



	School	Am Ind	Asian	Hispanic	African American	White	Multiracial	Pacific
N Size	43	0	4	12	2	23	2	0

5th Grade ELA Percent At or Above Standard (AL 3 or 4) by Special Program



	School	FRL	IEP	EL	CIT	GT
N Size	43	13	9	5	2	0

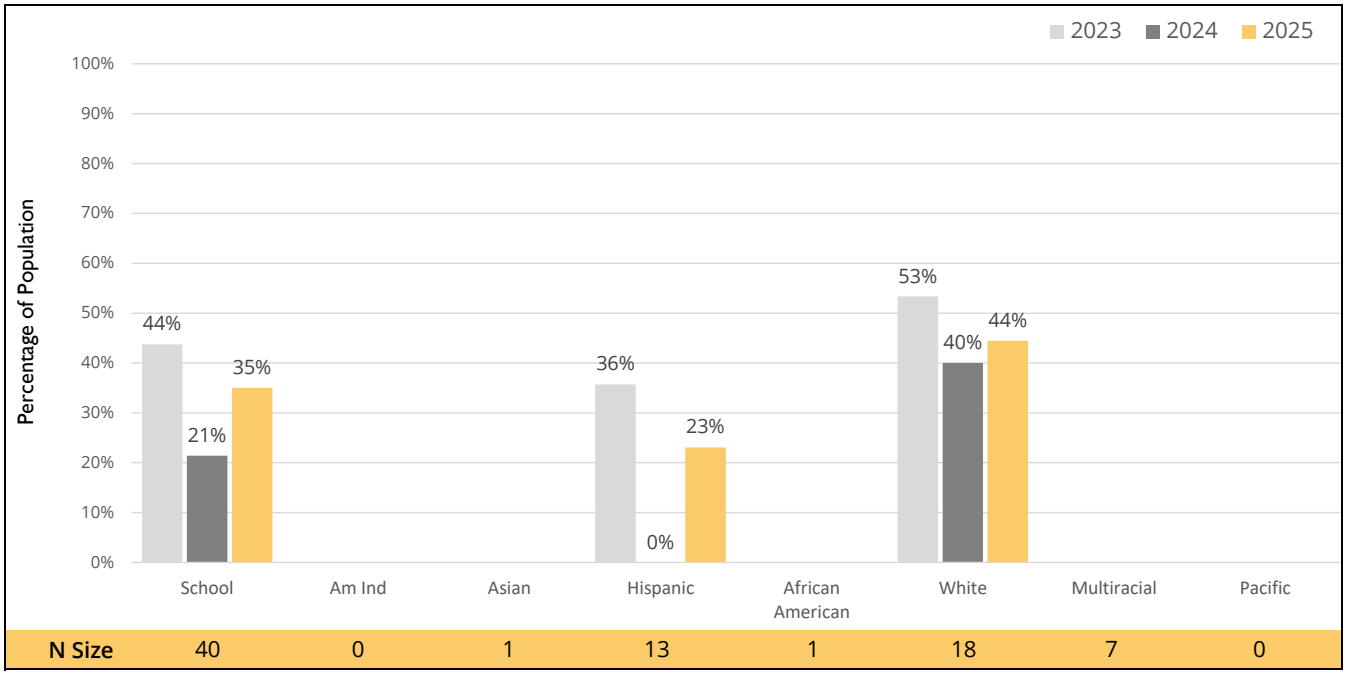
PRELIMINARY

High Desert

6th Grade English/Language Arts

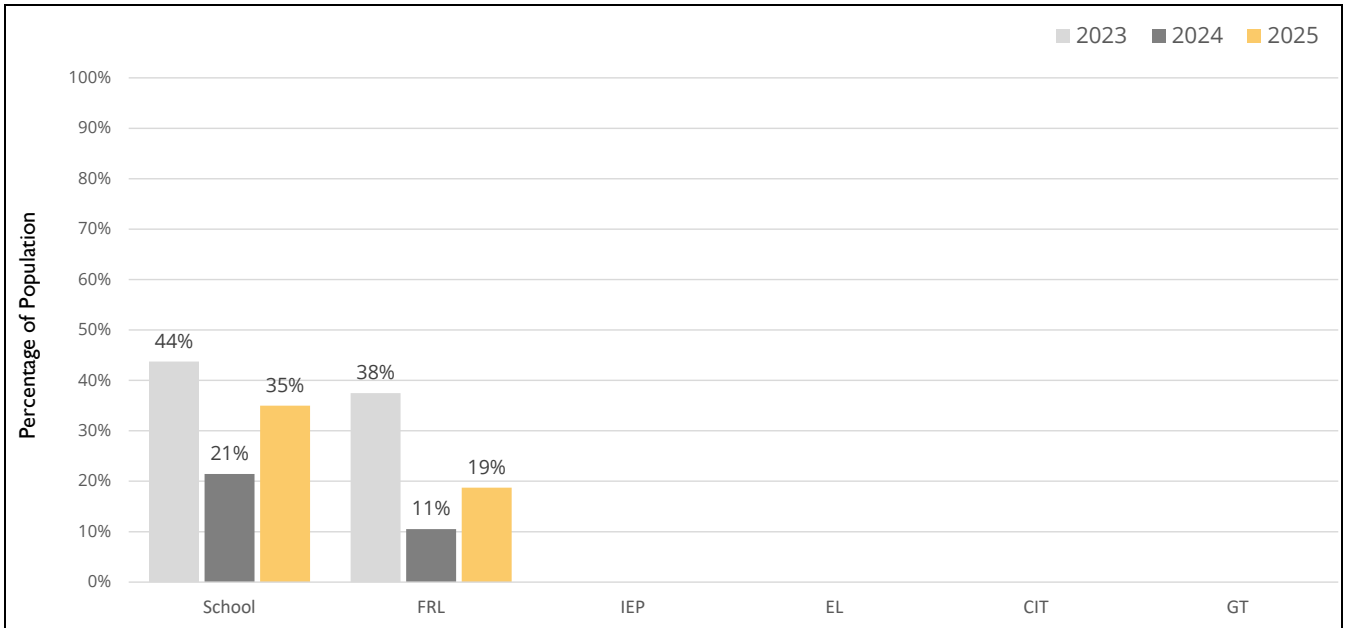
Percent At or Above Standard (AL 3 or 4)

6th Grade ELA Percent At or Above Standard (AL 3 or 4) by Race/Ethnicity



	School	Am Ind	Asian	Hispanic	African American	White	Multiracial	Pacific
N Size	40	0	1	13	1	18	7	0

6th Grade ELA Percent At or Above Standard (AL 3 or 4) by Special Program



	School	FRL	IEP	EL	CIT	GT
N Size	40	16	6	1	2	0

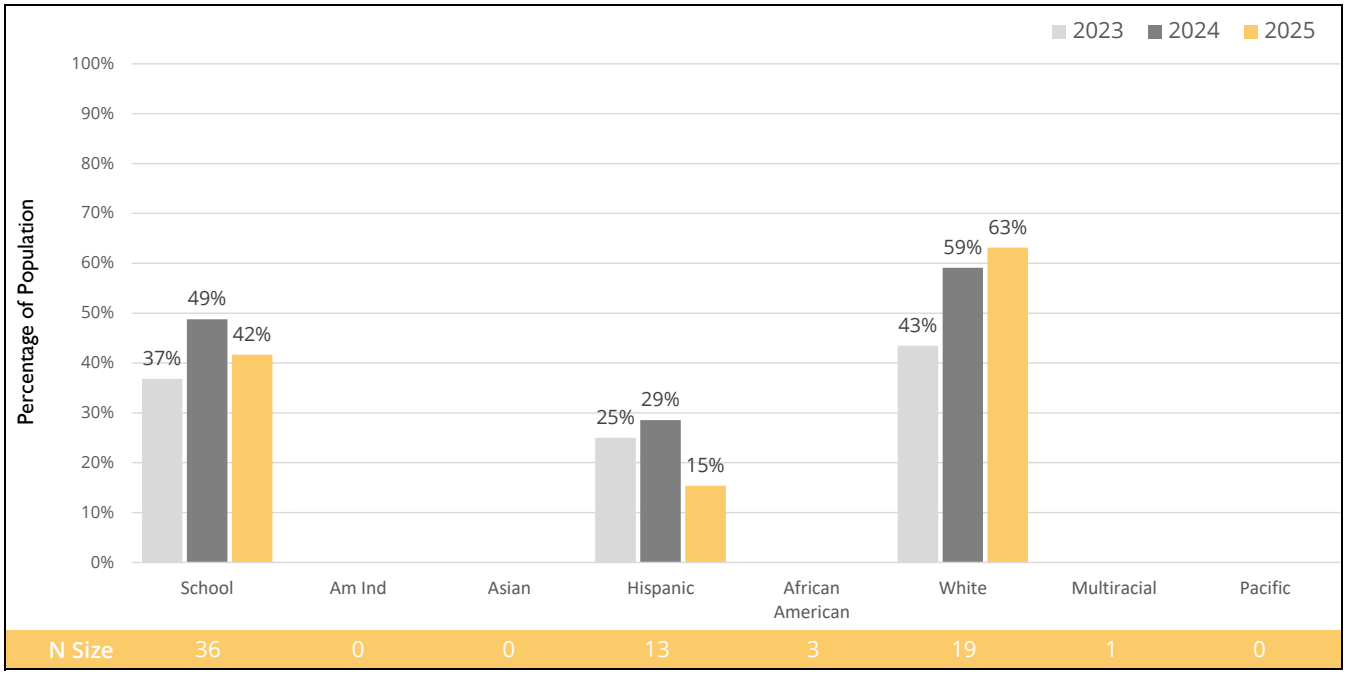
PRELIMINARY

High Desert

7th Grade English/Language Arts

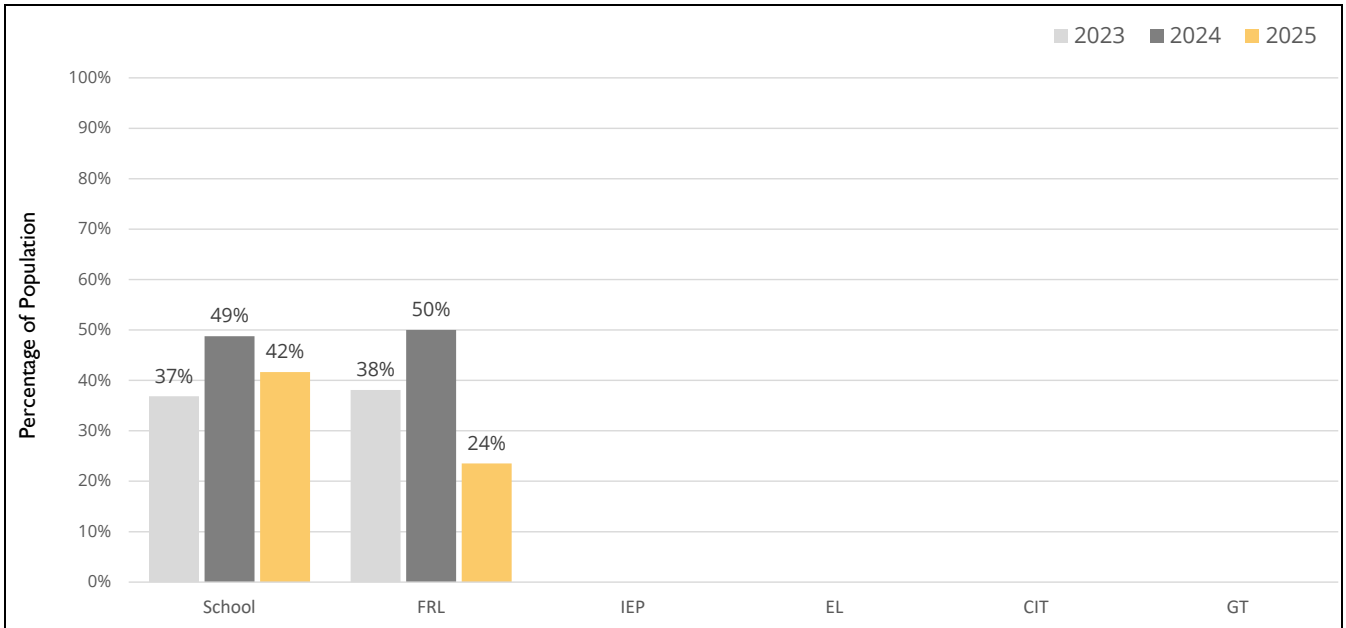
Percent At or Above Standard (AL 3 or 4)

7th Grade ELA Percent At or Above Standard (AL 3 or 4) by Race/Ethnicity



	School	Am Ind	Asian	Hispanic	African American	White	Multiracial	Pacific
N Size	36	0	0	13	3	19	1	0

7th Grade ELA Percent At or Above Standard (AL 3 or 4) by Special Program



	School	FRL	IEP	EL	CIT	GT
N Size	36	17	5	3	2	0

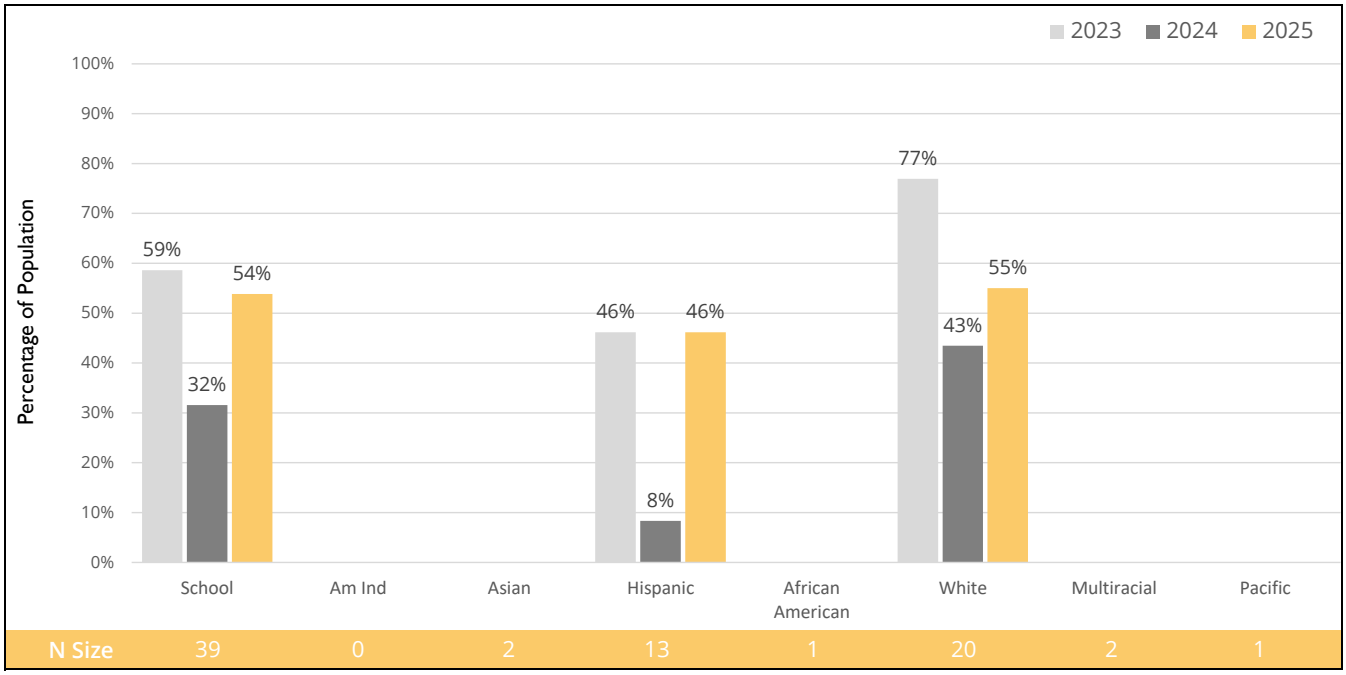
PRELIMINARY

High Desert

8th Grade English/Language Arts

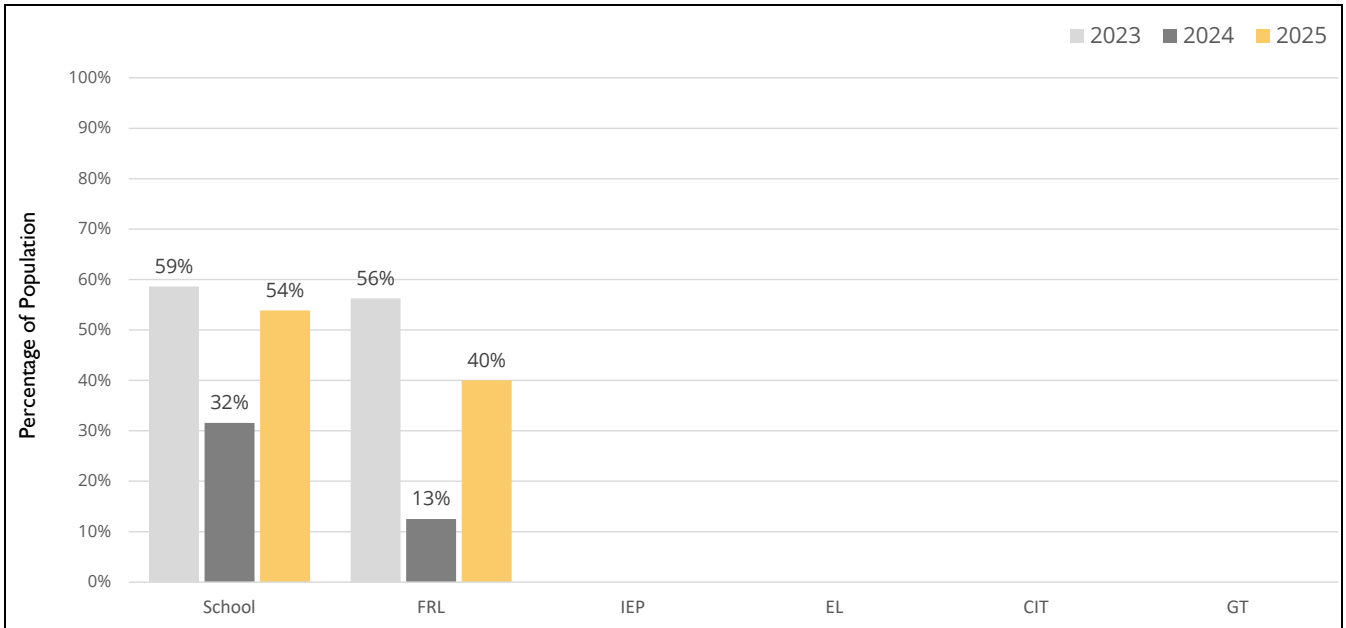
Percent At or Above Standard (AL 3 or 4)

8th Grade ELA Percent At or Above Standard (AL 3 or 4) by Race/Ethnicity



	School	Am Ind	Asian	Hispanic	African American	White	Multiracial	Pacific
N Size	39	0	2	13	1	20	2	1

8th Grade ELA Percent At or Above Standard (AL 3 or 4) by Special Program



	School	FRL	IEP	EL	CIT	GT
N Size	39	10	8	4	1	3

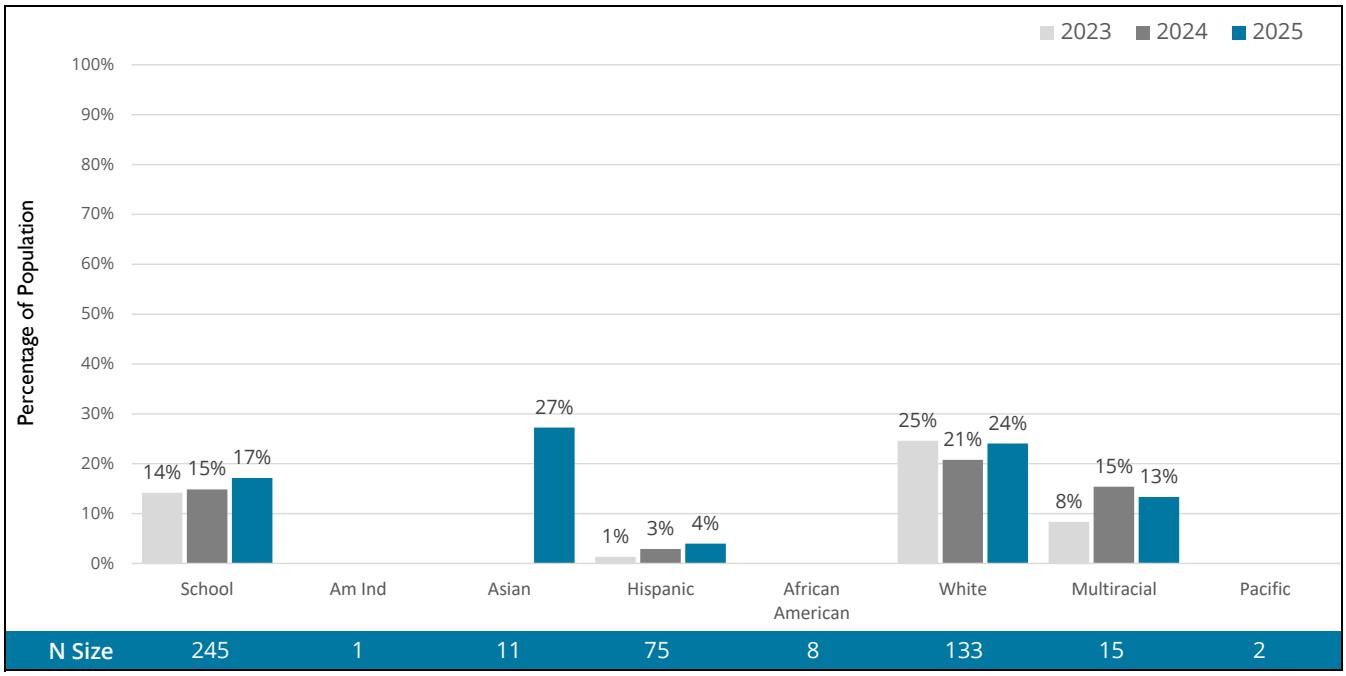
PRELIMINARY

High Desert

Overall Mathematics

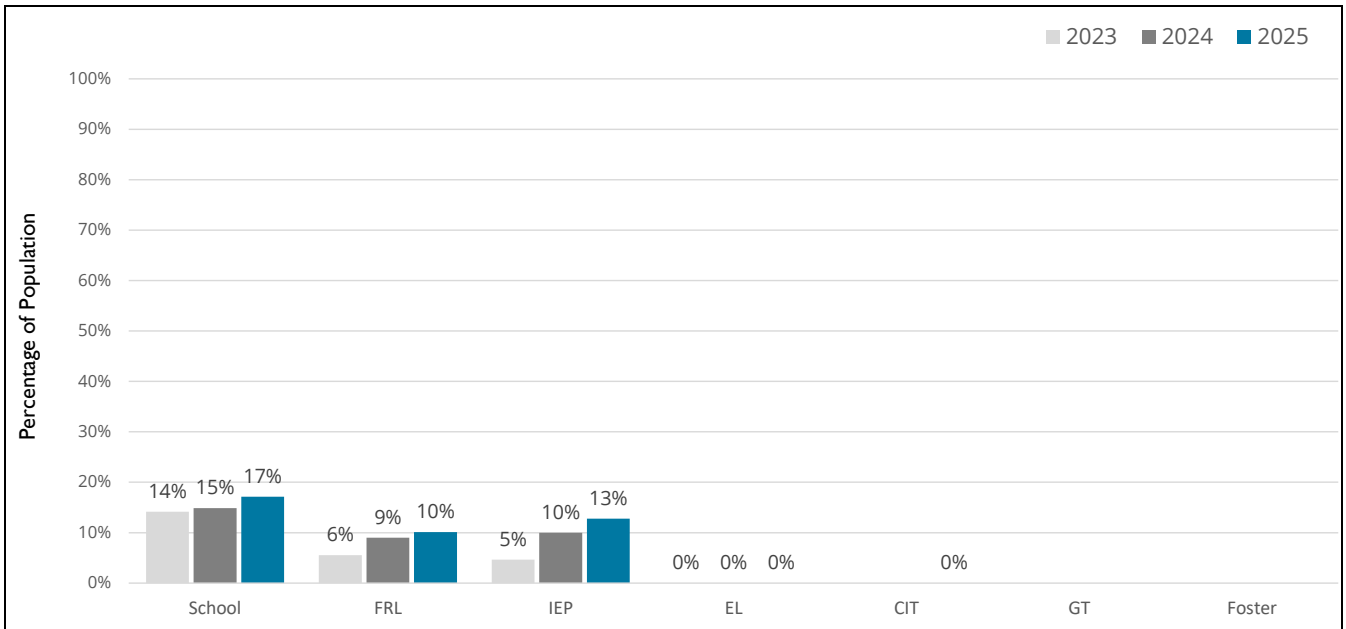
Percent At or Above Standard (AL 3 or 4)

Overall Math Percent At or Above Standard (AL 3 or 4) by Race/Ethnicity



N Size	245	1	11	75	8	133	15	2

Overall Math Percent At or Above Standard (AL 3 or 4) by Special Program



N Size	245	79	47	17	11	4	0

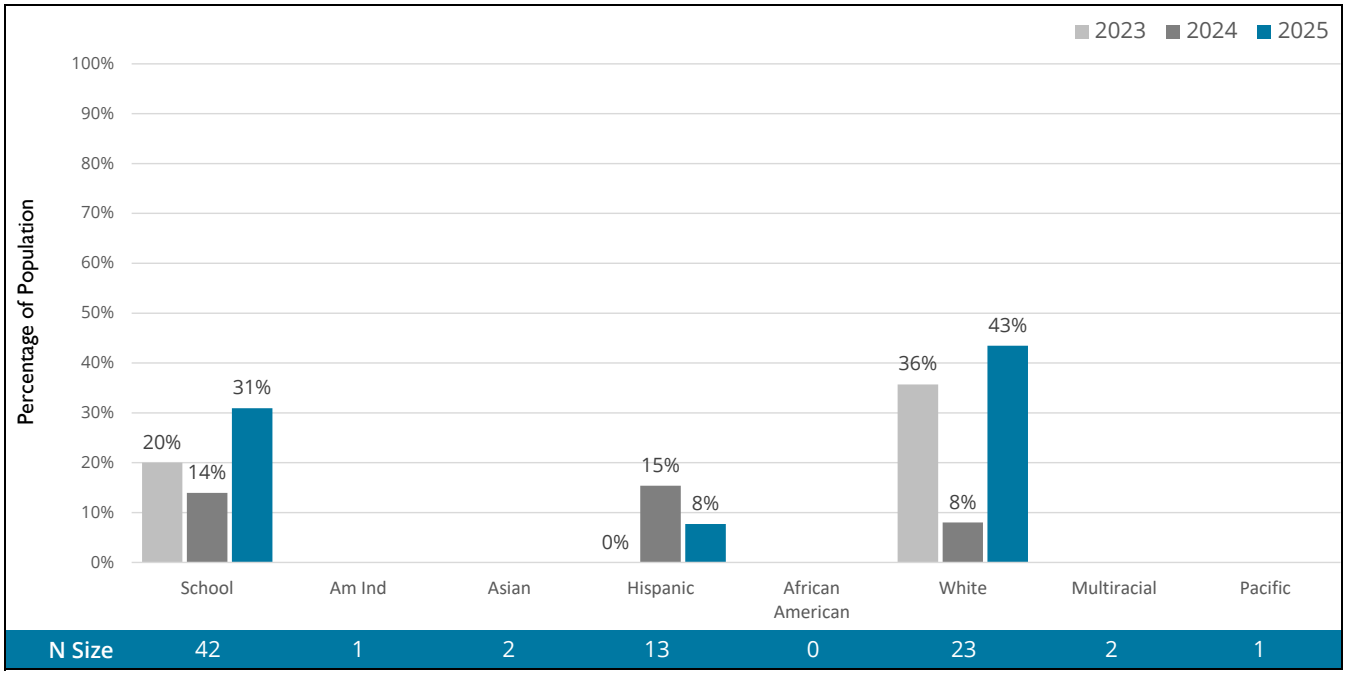
PRELIMINARY

High Desert

3rd Grade Mathematics

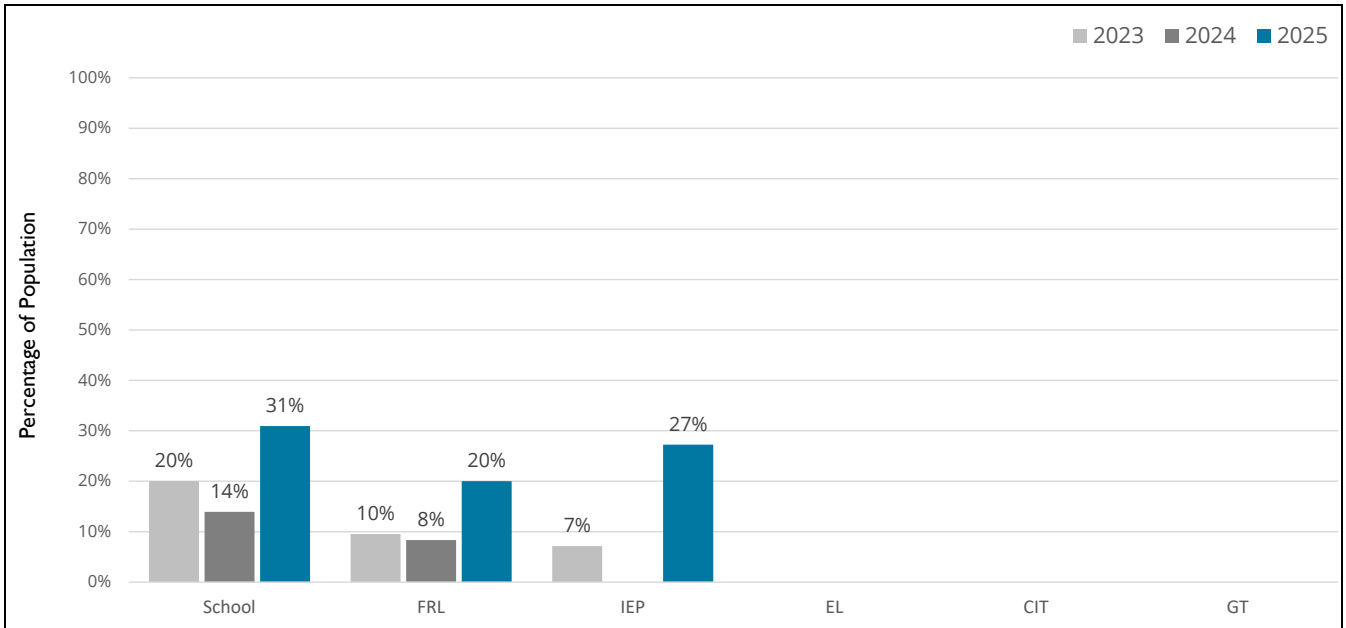
Percent At or Above Standard (AL 3 or 4)

3rd Grade Math Percent At or Above Standard (AL 3 or 4) by Race/Ethnicity



N Size	42	1	2	13	0	23	2	1

3rd Grade Math Percent At or Above Standard (AL 3 or 4) by Special Program



N Size	42	10	11	1	2	1

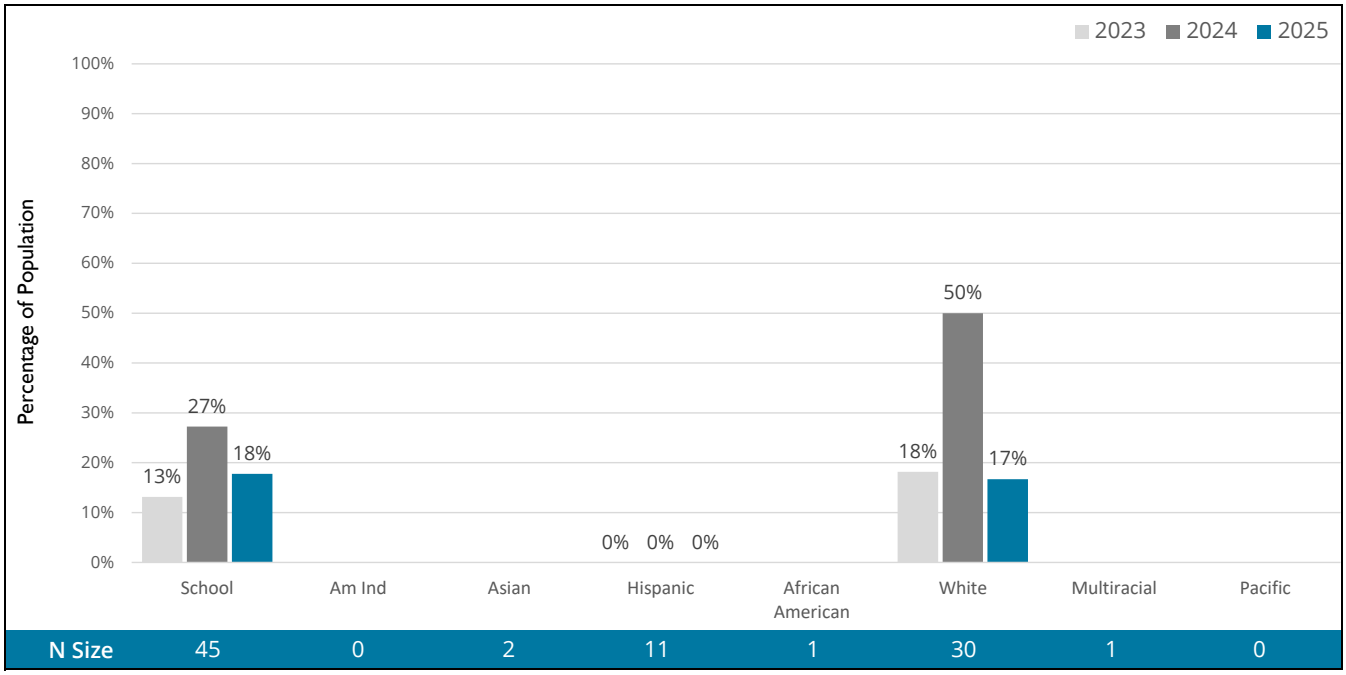
PRELIMINARY

High Desert

4th Grade Mathematics

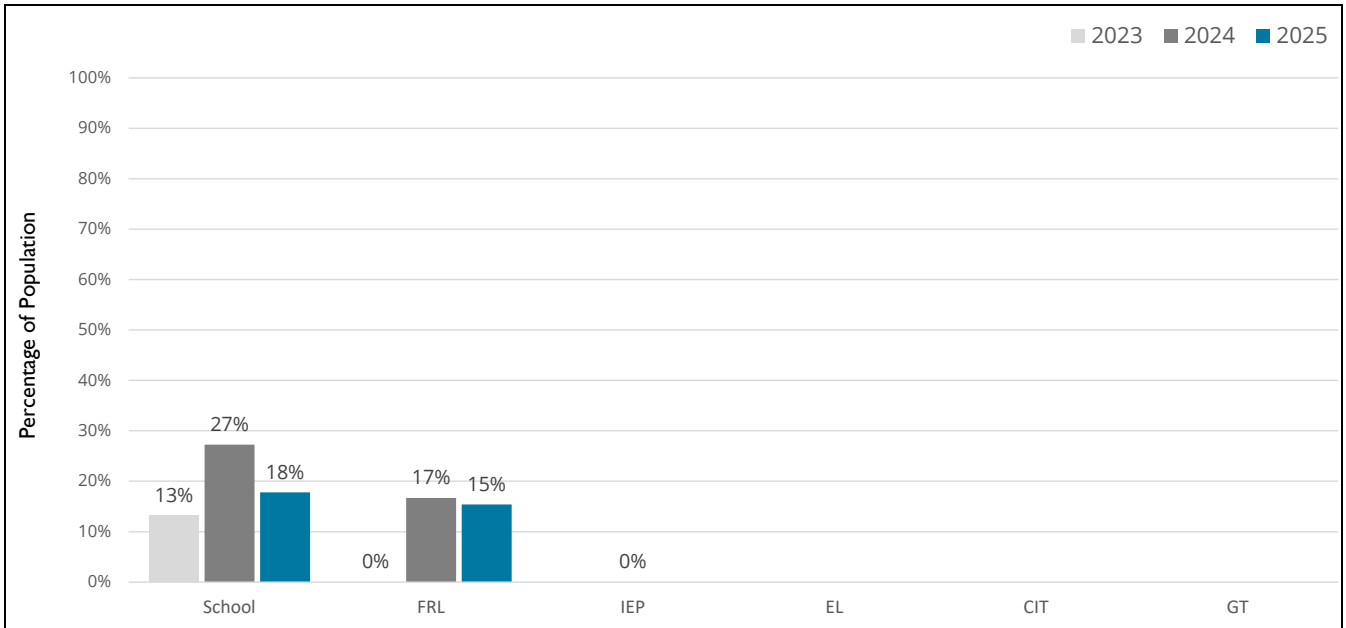
Percent At or Above Standard (AL 3 or 4)

4th Grade Math Percent At or Above Standard (AL 3 or 4) by Race/Ethnicity



N Size	45	0	2	11	1	30	1	0

4th Grade Math Percent At or Above Standard (AL 3 or 4) by Special Program



N Size	45	13	8	3	2	0

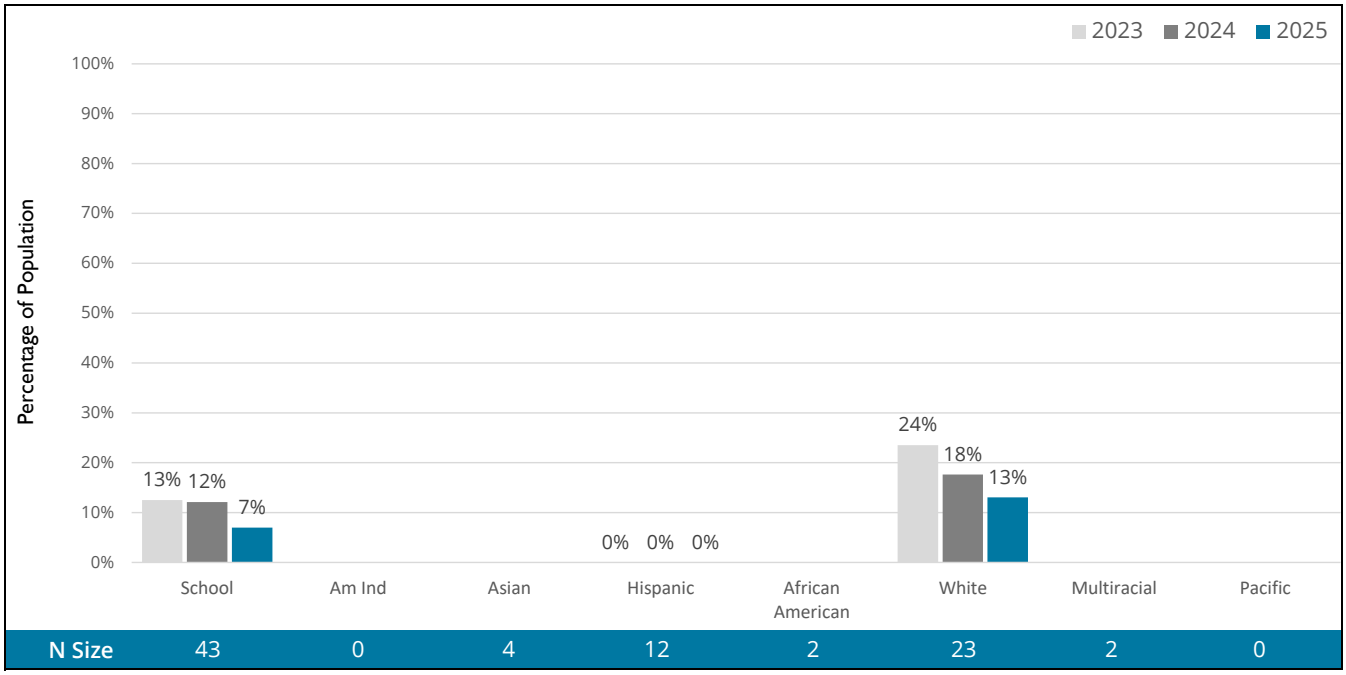
PRELIMINARY

High Desert

5th Grade Mathematics

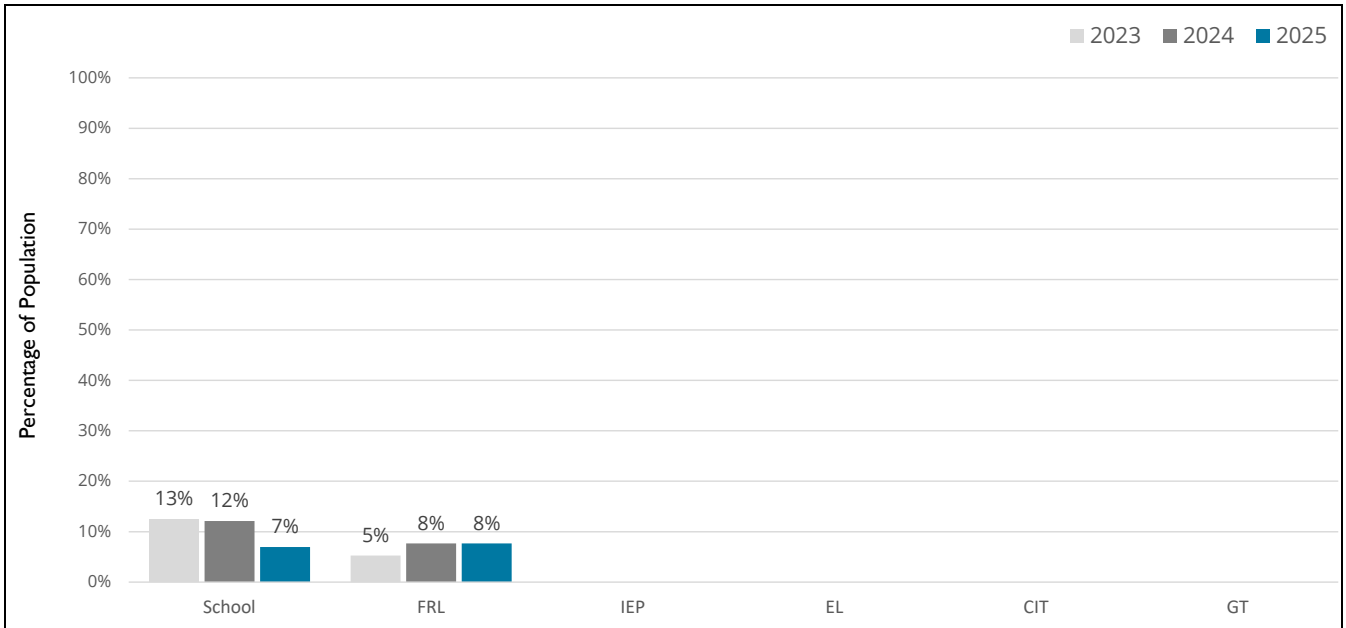
Percent At or Above Standard (AL 3 or 4)

5th Grade Math Percent At or Above Standard (AL 3 or 4) by Race/Ethnicity



	School	Am Ind	Asian	Hispanic	African American	White	Multiracial	Pacific
N Size	43	0	4	12	2	23	2	0

5th Grade Math Percent At or Above Standard (AL 3 or 4) by Special Program



	School	FRL	IEP	EL	CIT	GT
N Size	43	13	9	5	2	0

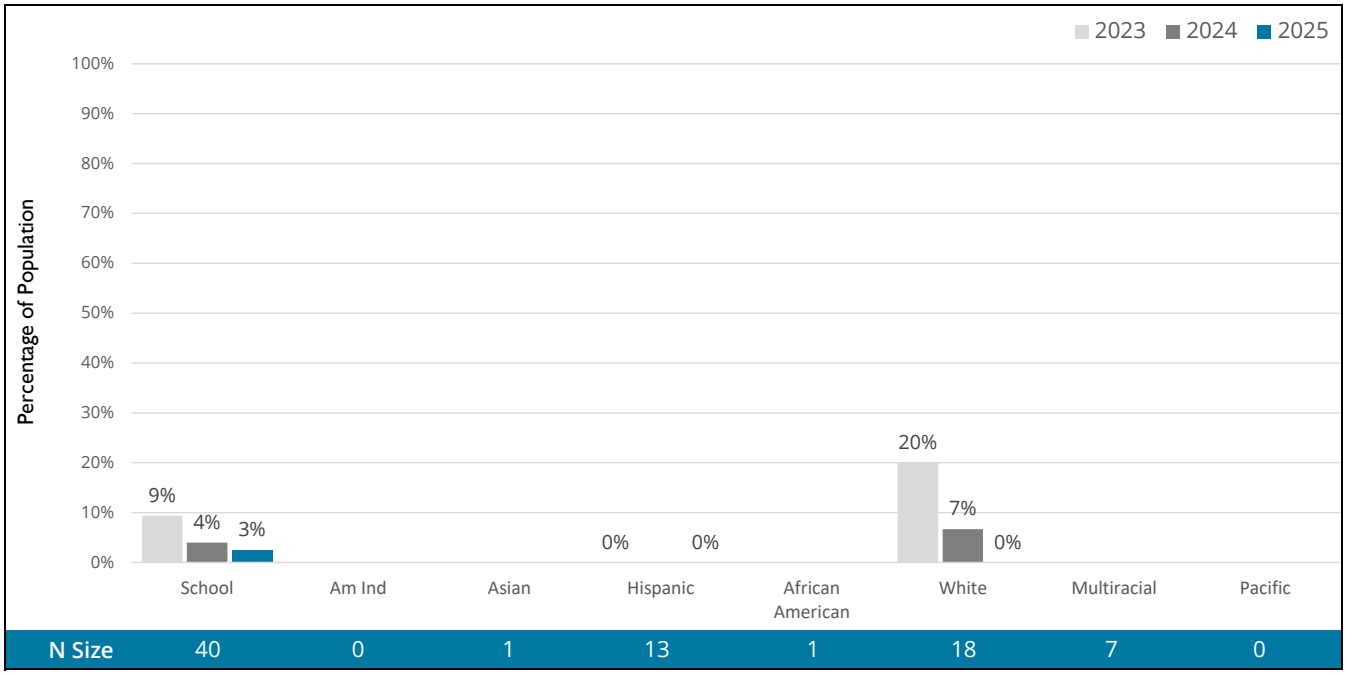
PRELIMINARY

High Desert

6th Grade Mathematics

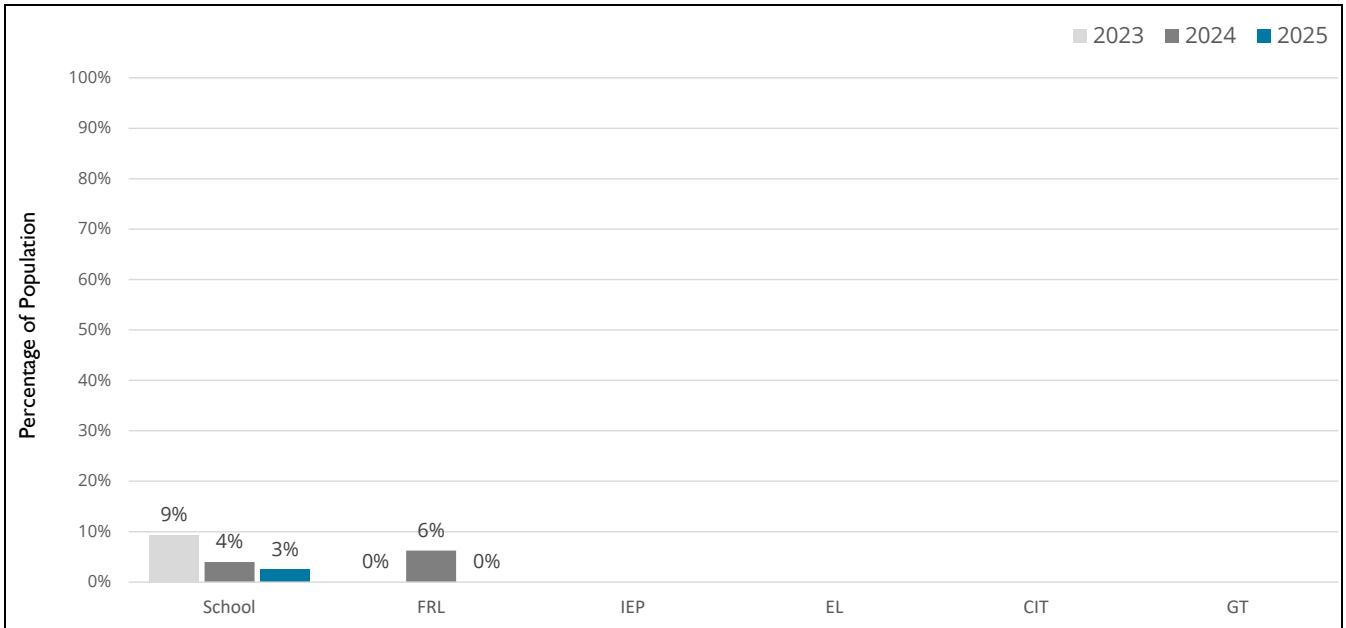
Percent At or Above Standard (AL 3 or 4)

6th Grade Math Percent At or Above Standard (AL 3 or 4) by Race/Ethnicity



N Size	40	0	1	13	1	18	7	0

6th Grade Math Percent At or Above Standard (AL 3 or 4) by Special Program



N Size	40	16	6	1	2	0

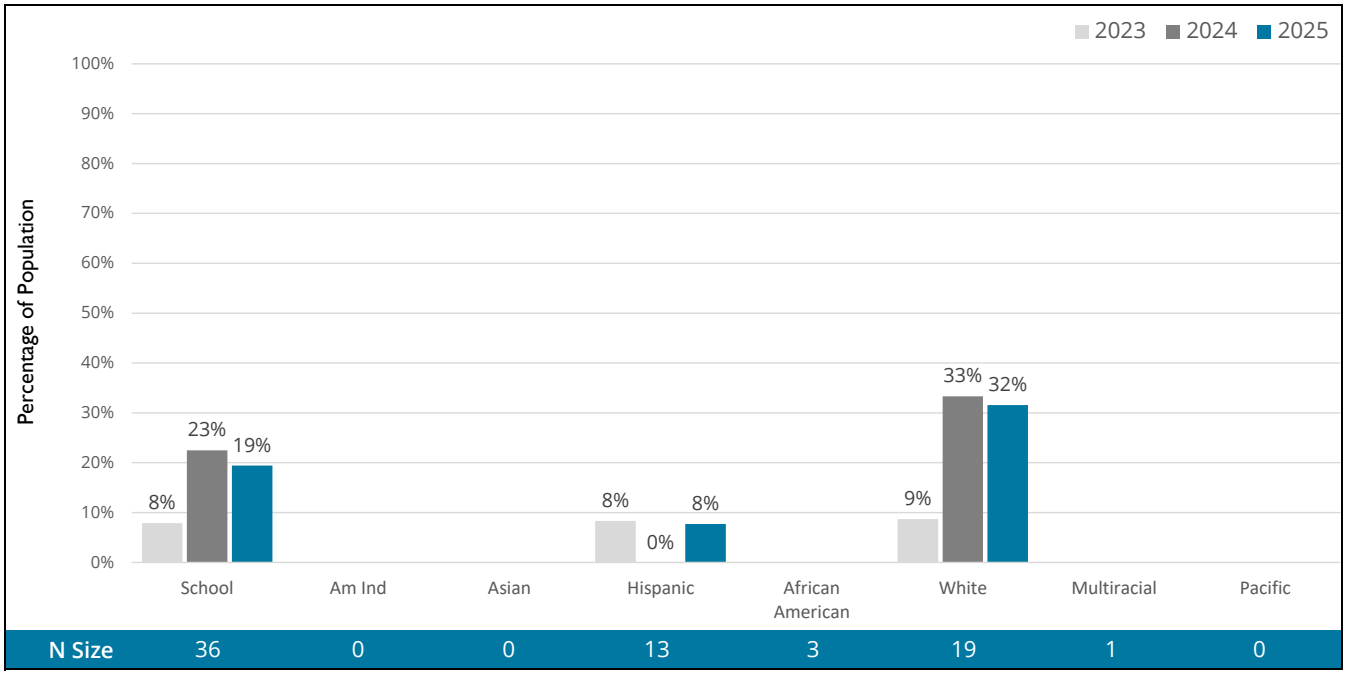
PRELIMINARY

High Desert

7th Grade Mathematics

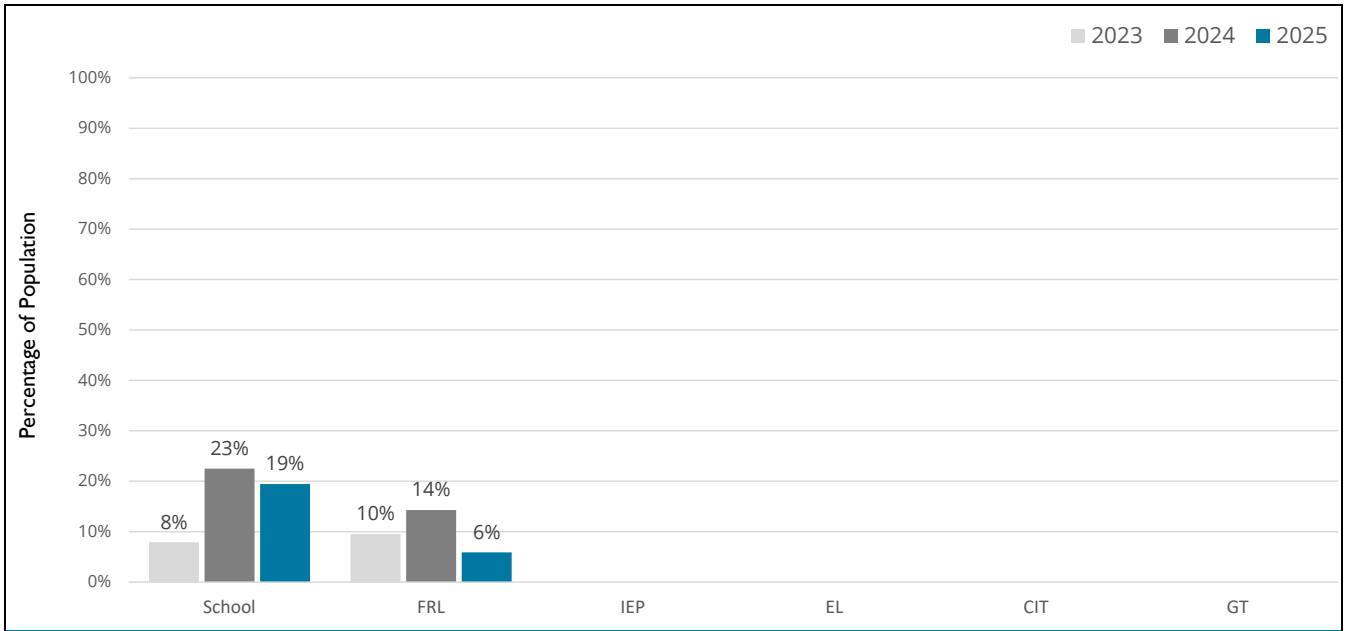
Percent At or Above Standard (AL 3 or 4)

7th Grade Math Percent At or Above Standard (AL 3 or 4) by Race/Ethnicity



N Size	36	0	0	13	3	19	1	0

7th Grade Math Percent At or Above Standard (AL 3 or 4) by Special Program



N Size	36	17	5	3	2	0

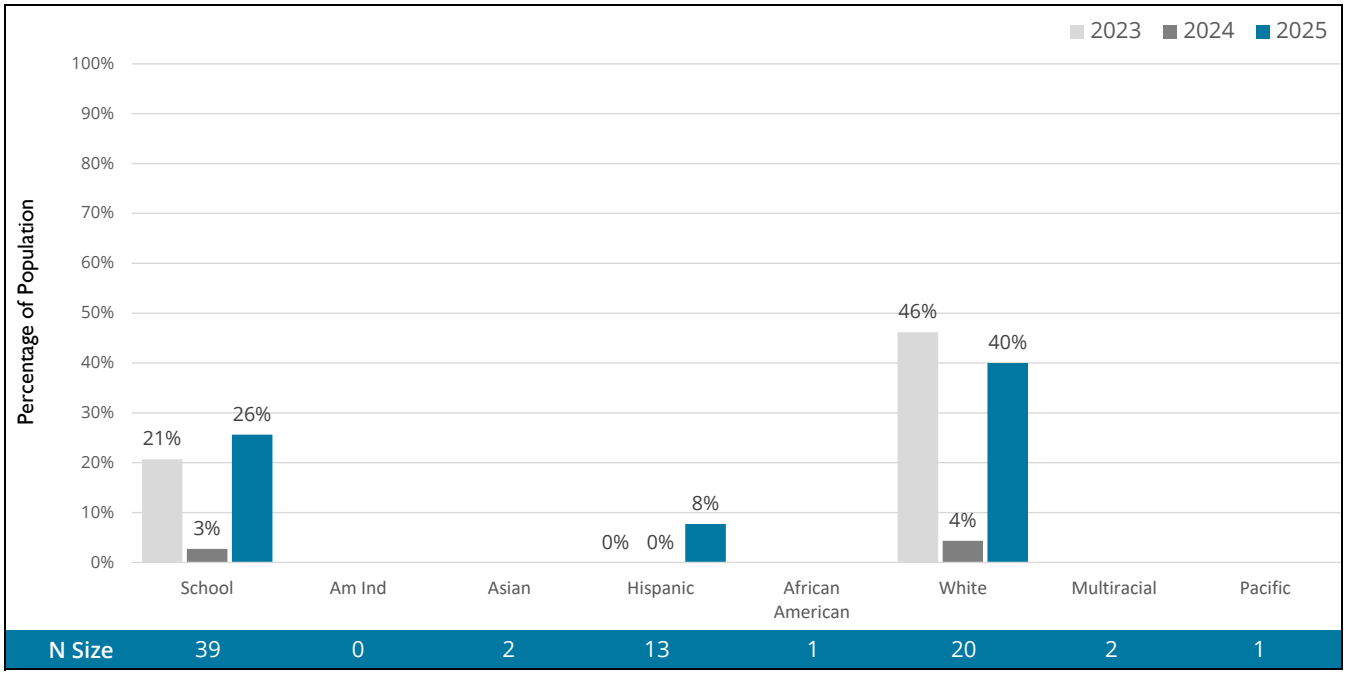
PRELIMINARY

High Desert

8th Grade Mathematics

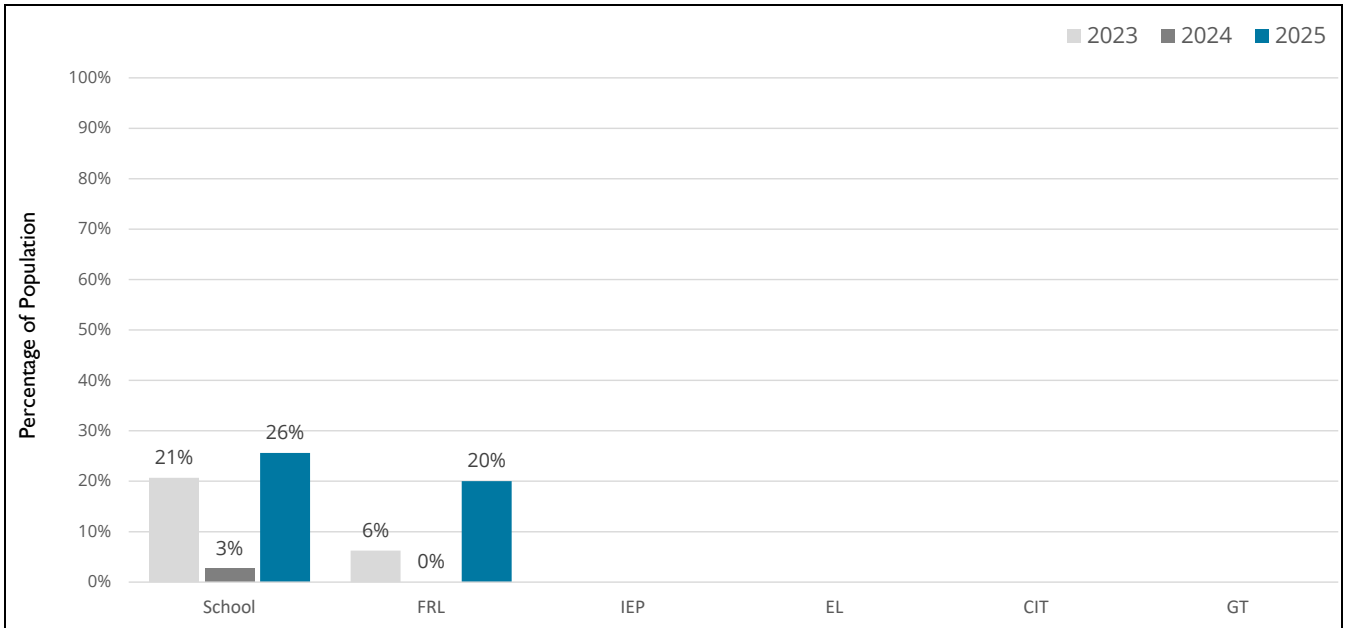
Percent At or Above Standard (AL 3 or 4)

8th Grade Math Percent At or Above Standard (AL 3 or 4) by Race/Ethnicity



	School	Am Ind	Asian	Hispanic	African American	White	Multiracial	Pacific
N Size	39	0	2	13	1	20	2	1

8th Grade Math Percent At or Above Standard (AL 3 or 4) by Special Program



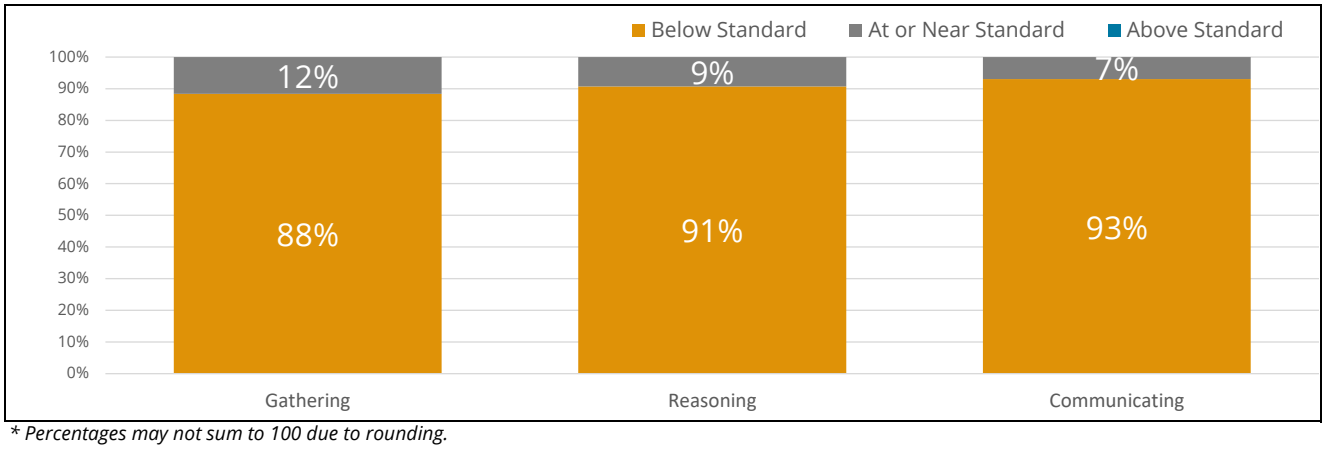
	School	FRL	IEP	EL	CIT	GT
N Size	39	10	8	4	1	3

PRELIMINARY

High Desert

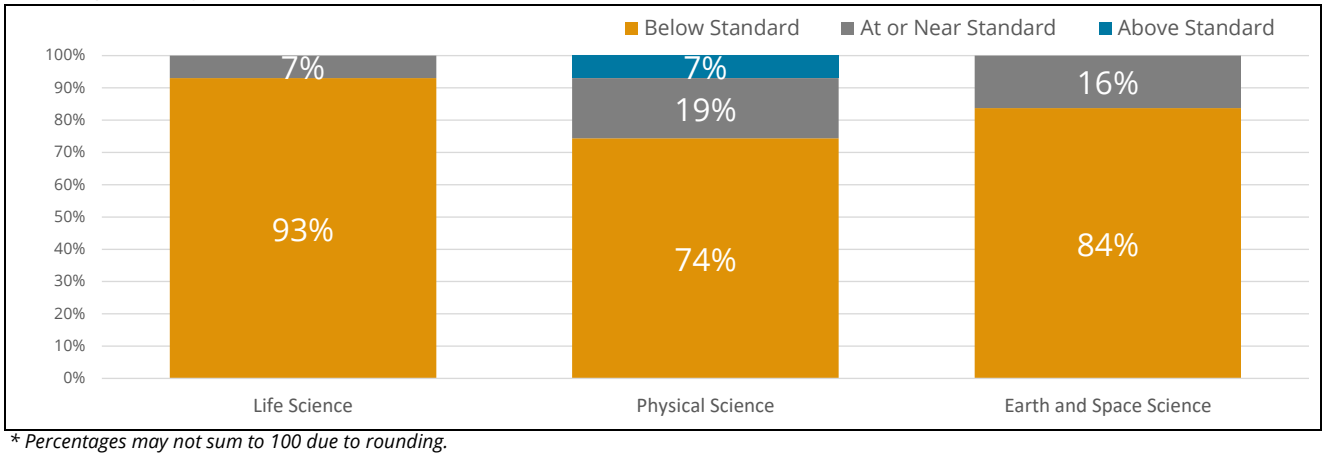
5th Grade Science Claims

Science and Engineering Practices (Reporting Categories)



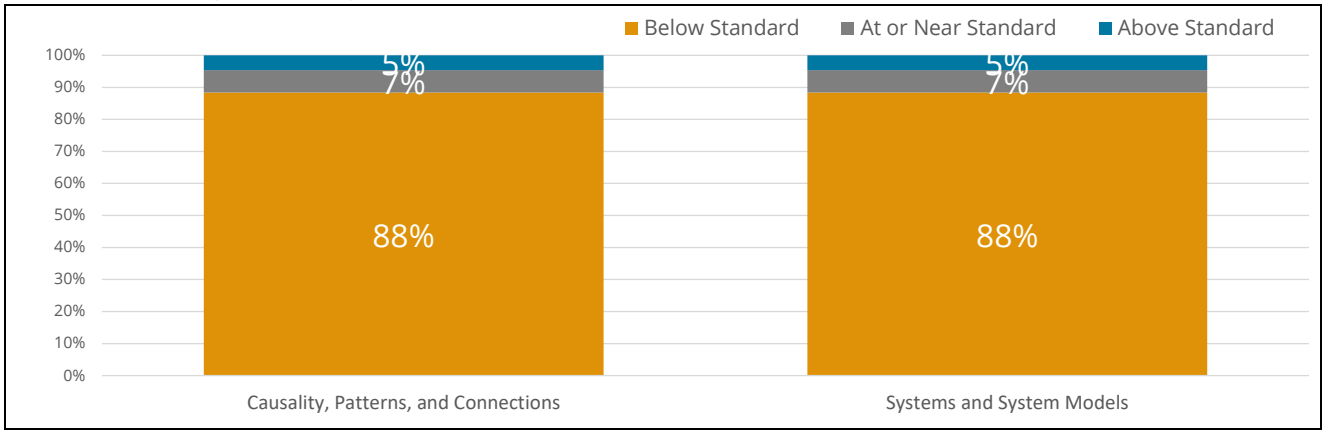
** Percentages may not sum to 100 due to rounding.*

Disciplinary Core Ideas (Reporting Categories)



** Percentages may not sum to 100 due to rounding.*

Crosscutting Concepts (Reporting Categories)



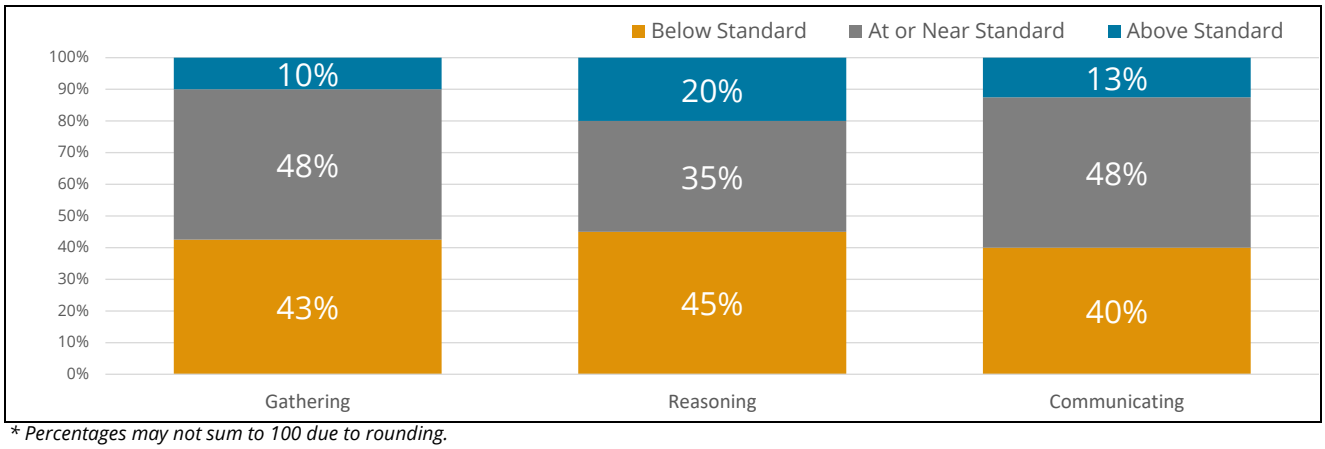
** Percentages may not sum to 100 due to rounding.*

PRELIMINARY

High Desert

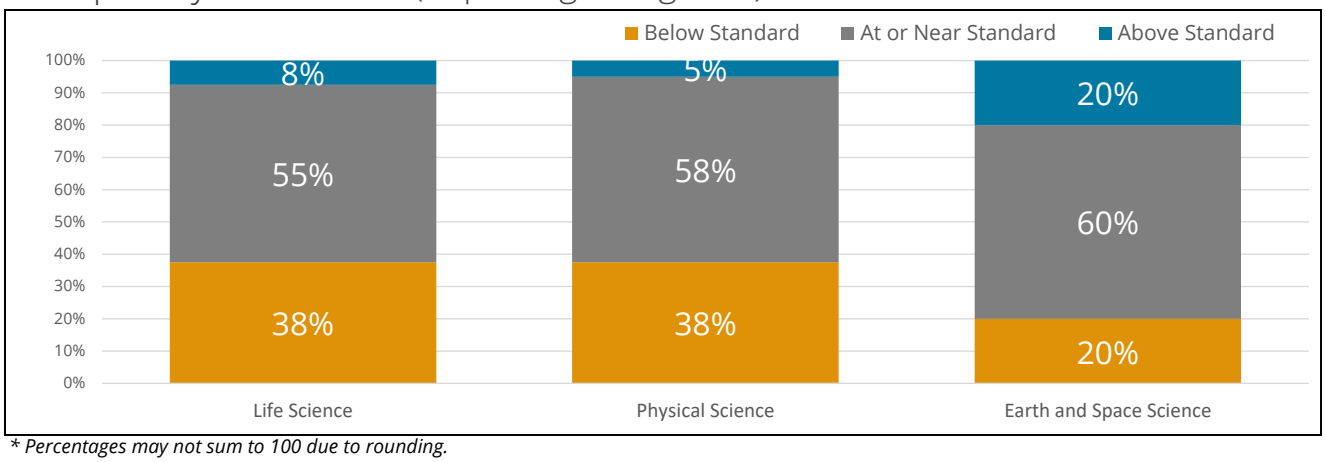
8th Grade Science Claims

Science and Engineering Practices (Reporting Categories)



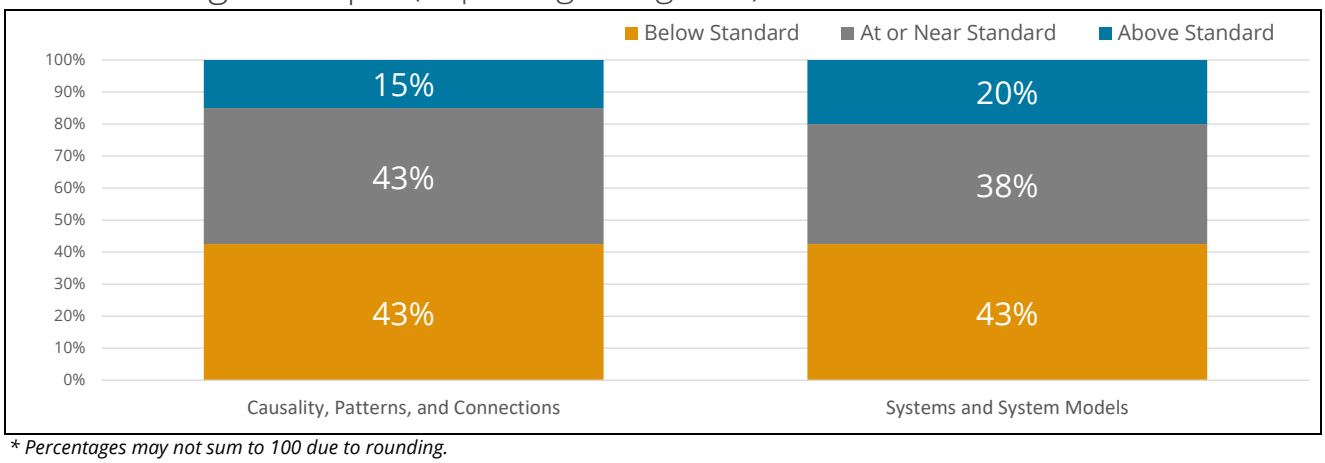
** Percentages may not sum to 100 due to rounding.*

Disciplinary Core Ideas (Reporting Categories)



** Percentages may not sum to 100 due to rounding.*

Crosscutting Concepts (Reporting Categories)



** Percentages may not sum to 100 due to rounding.*

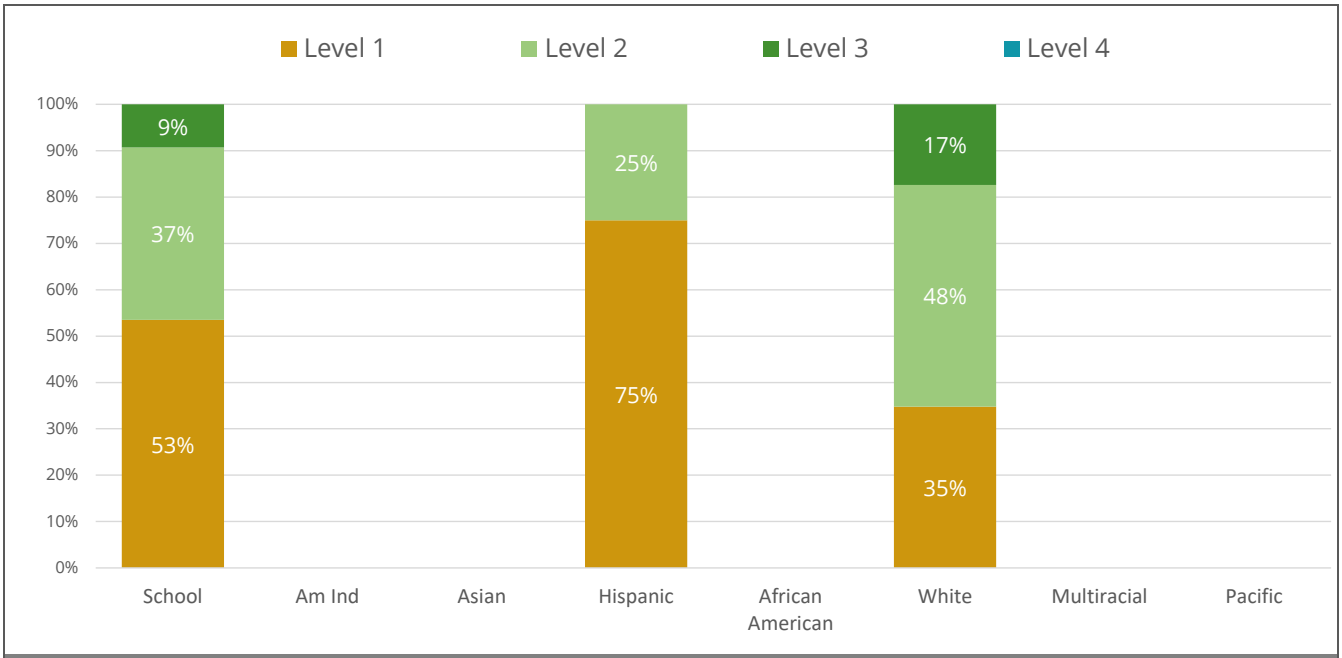
PRELIMINARY

High Desert

5th Grade Science

2025 Levels

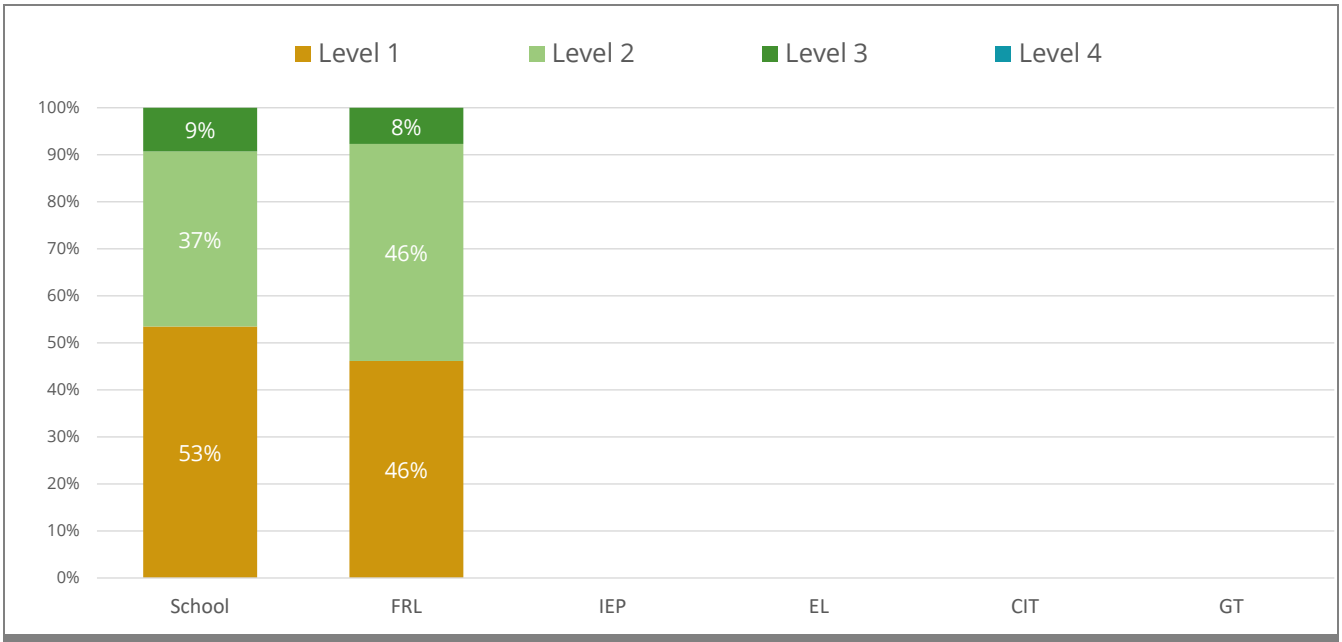
Overall Science Levels by Race/Ethnicity



N Size	43	0	4	12	2	23	2	0

** Percentages may not sum to 100 due to rounding.*

Overall Science Levels by Special Program



N Size	43	13	9	5	2	0

** Percentages may not sum to 100 due to rounding.*

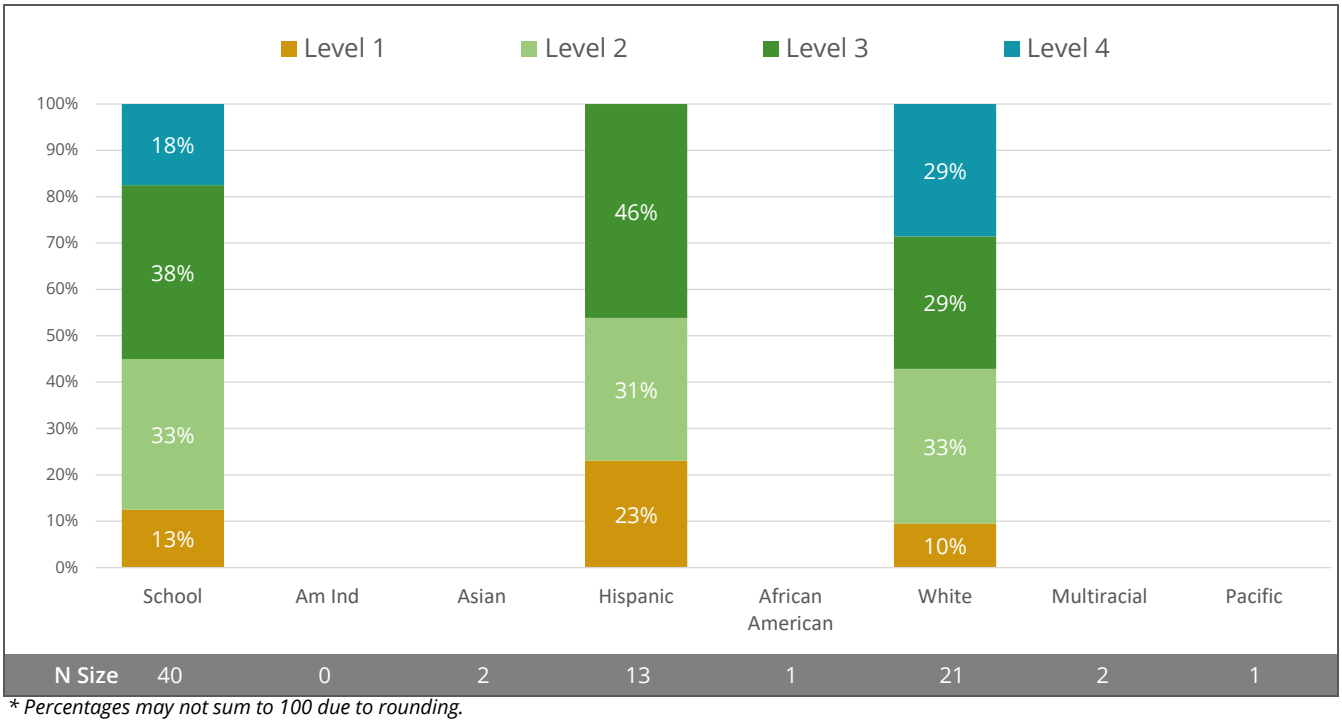
PRELIMINARY

High Desert

8th Grade Science

2025 Levels

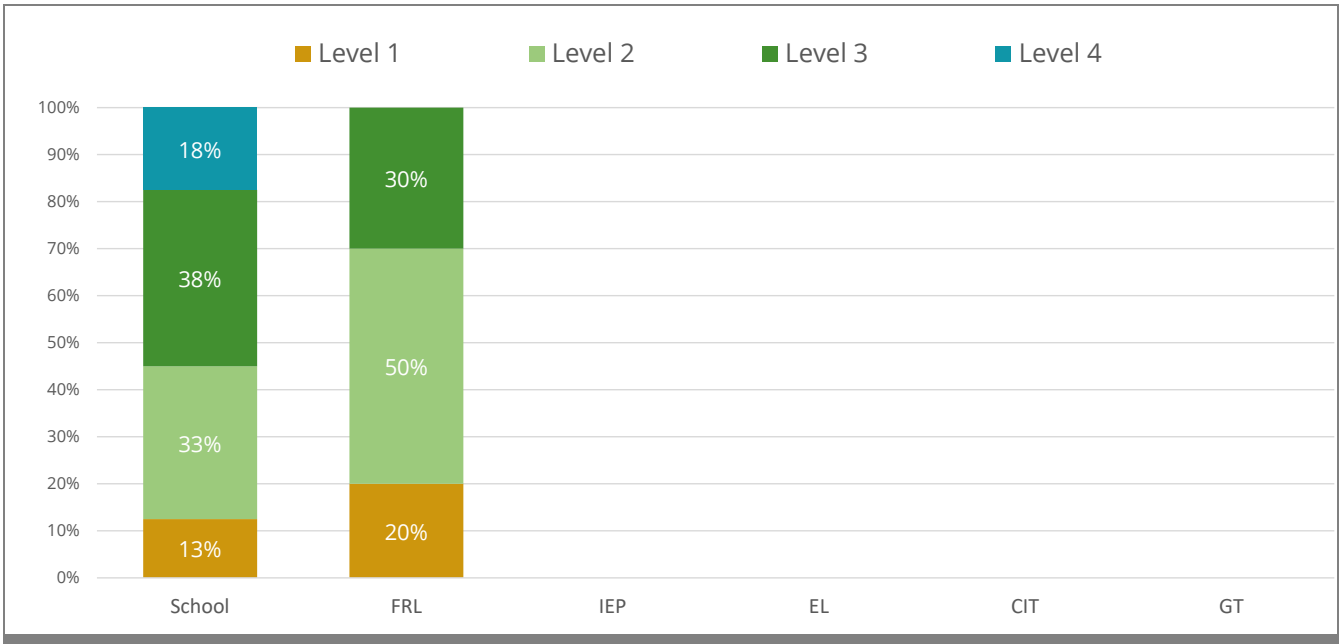
Overall Science Levels by Race/Ethnicity



N Size	40	0	2	13	1	21	2	1

** Percentages may not sum to 100 due to rounding.*

Overall Science Levels by Special Program



N Size	40	10	8	4	1	3

** Percentages may not sum to 100 due to rounding.*

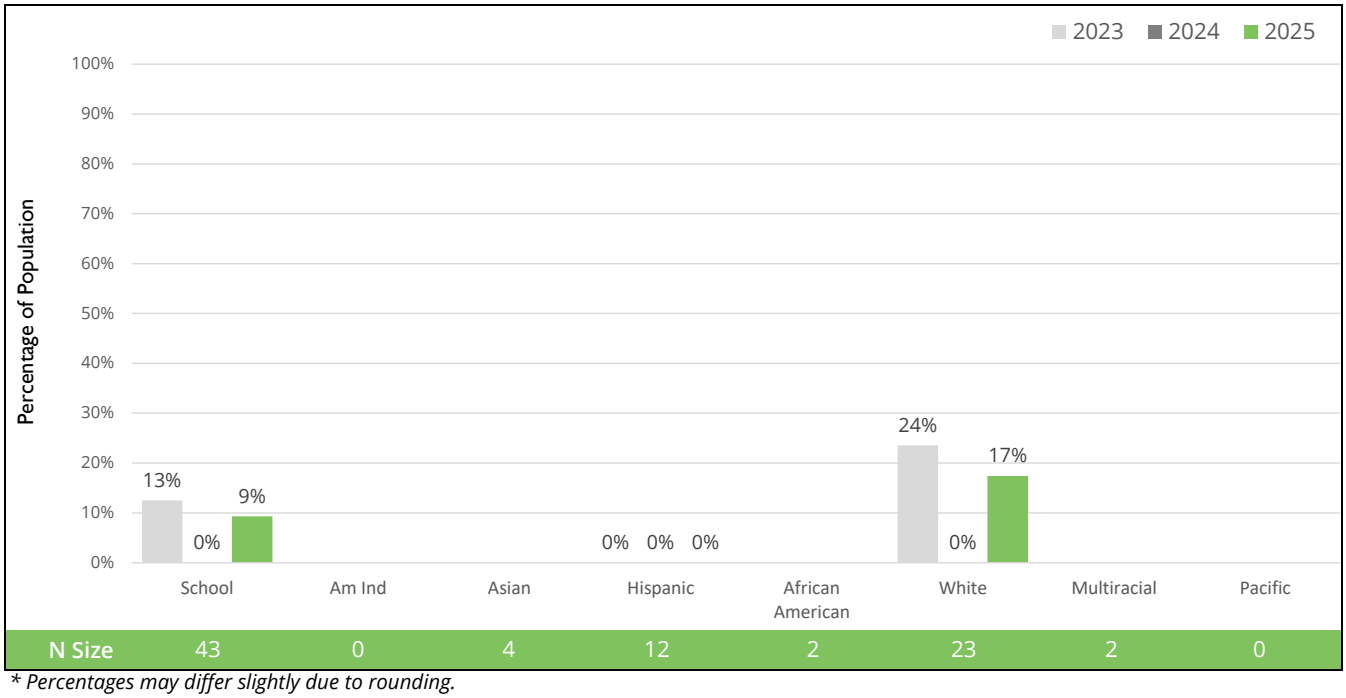
PRELIMINARY

High Desert

5th Grade Science

Percent At or Above Standard (AL 3 or 4)

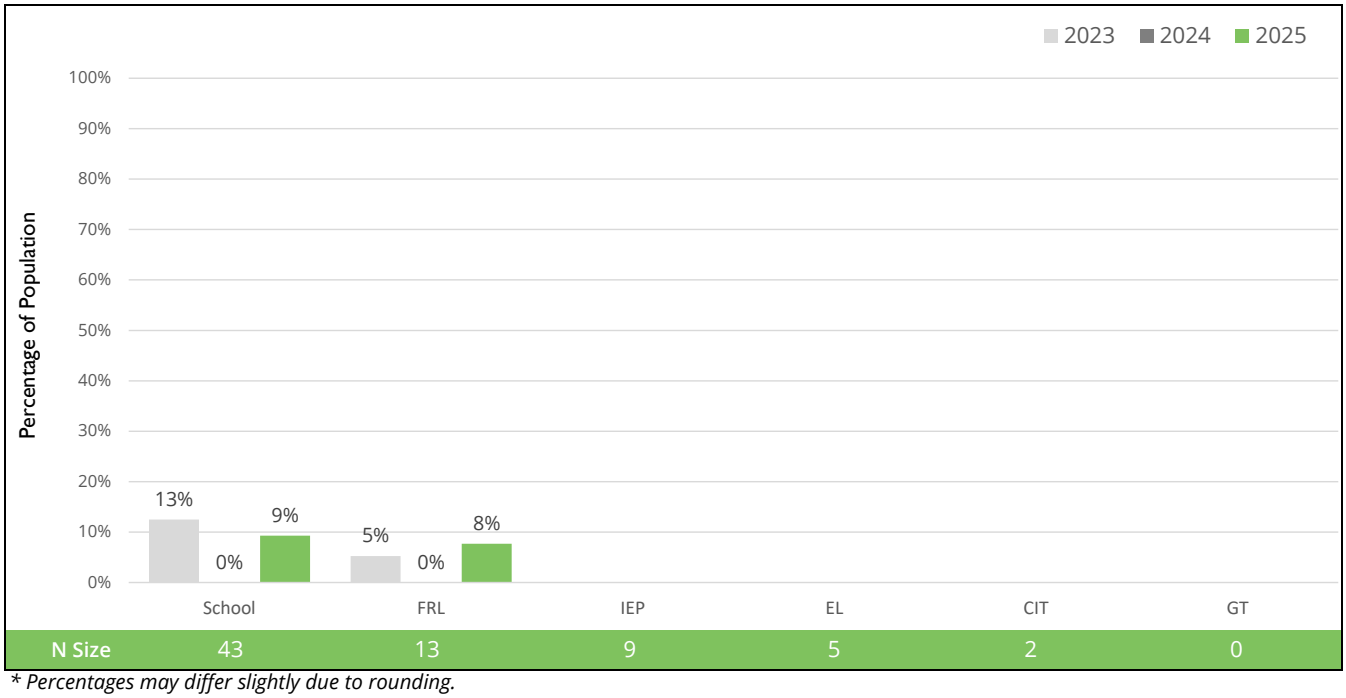
Overall Science Percent At or Above Standard (AL 3 or 4) by Race/Ethnicity



N Size	43	0	4	12	2	23	2	0

** Percentages may differ slightly due to rounding.*

Overall Science Percent At or Above Standard (AL 3 or 4) by Special Program



N Size	43	13	9	5	2	0

** Percentages may differ slightly due to rounding.*

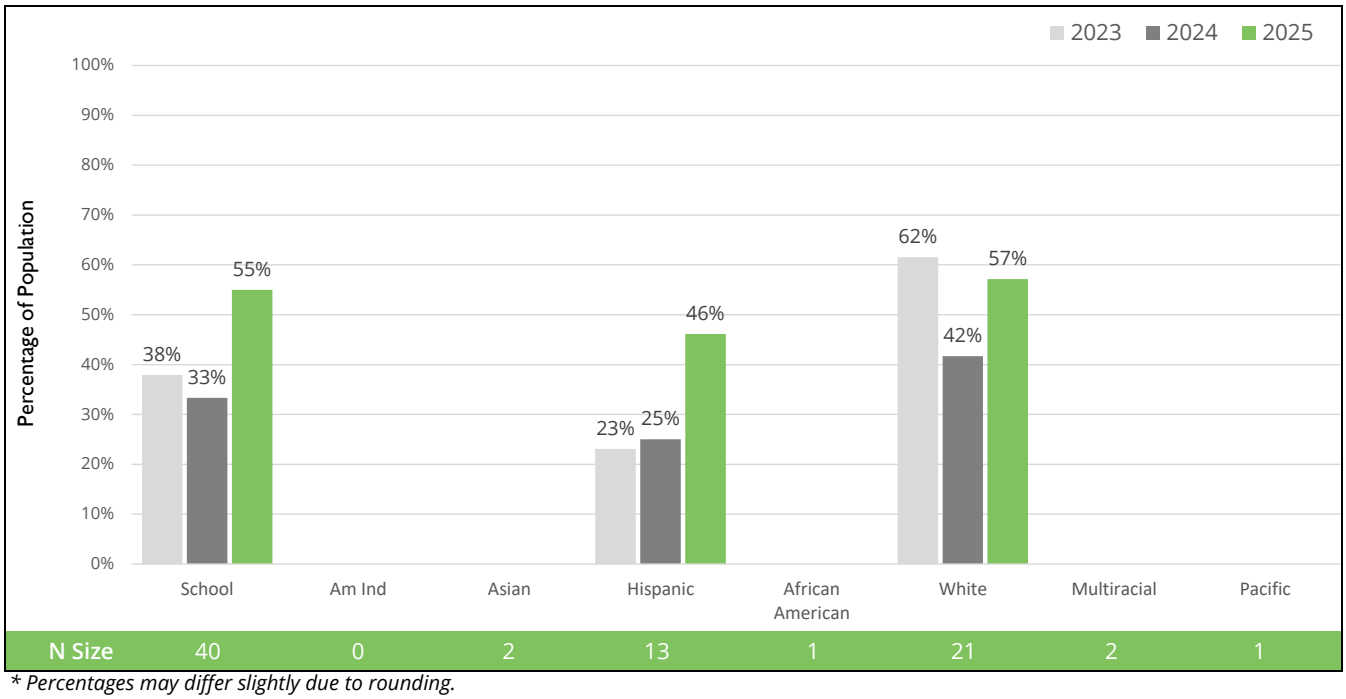
PRELIMINARY

High Desert

8th Grade Science

Percent At or Above Standard (AL 3 or 4)

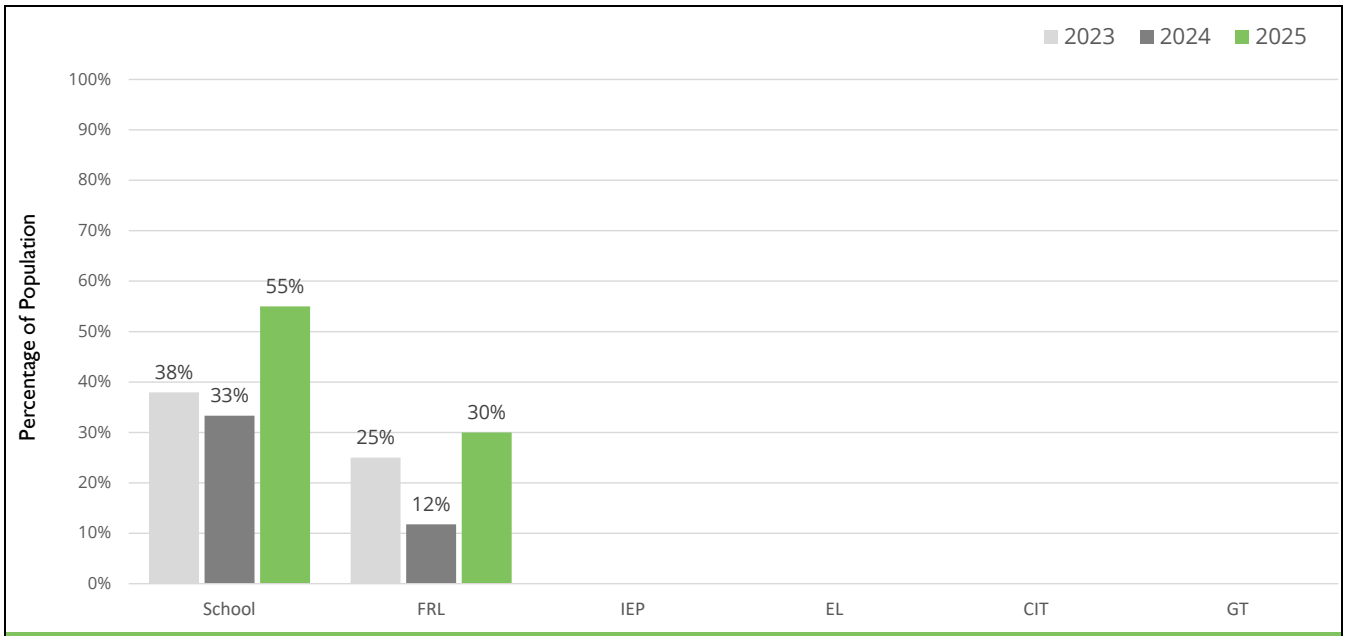
Overall Science Percent At or Above Standard (AL 3 or 4) by Race/Ethnicity



N Size	40	0	2	13	1	21	2	1

** Percentages may differ slightly due to rounding.*

Overall Science Percent At or Above Standard (AL 3 or 4) by Special Program



N Size	40	10	8	4	1	3

** Percentages may differ slightly due to rounding.*

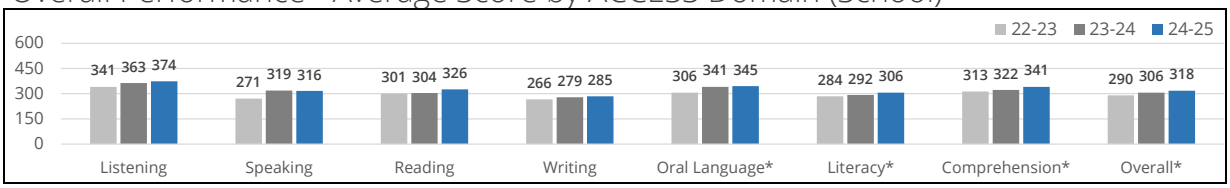
Washoe County School District

High Desert

Overall ACCESS

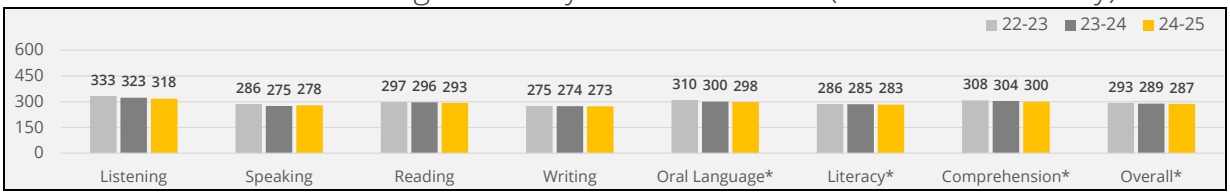
Number of English Learner (EL) Students Enrolled 90 Days or More (SY 23-24 | SY 24-25)		Percentage of EL Students Enrolled 90 Days or More (SY 23-24 | SY 24-25)		Percentage of EL Students Exited (SY 23-24 | SY 24-25)	
20	23	100%	100%	0%	4%

Overall Performance - Average Score by ACCESS Domain (School)

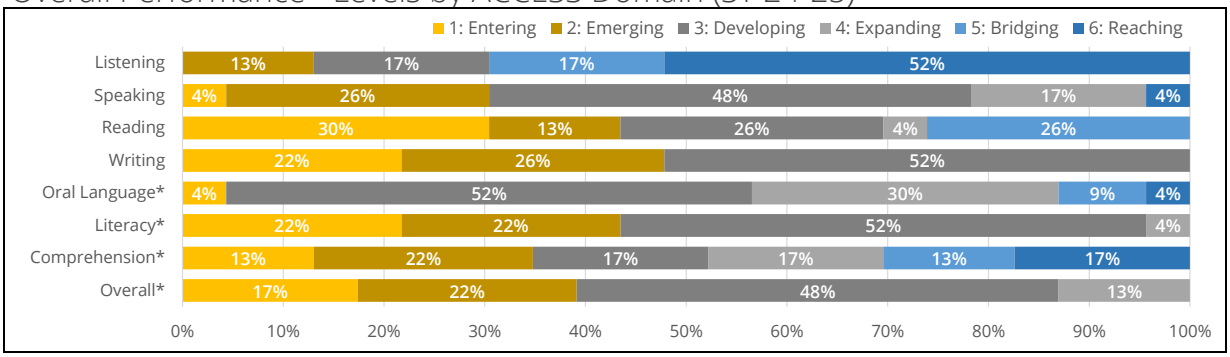


Total N Size: 23

Overall Performance - Average Score by ACCESS Domain (District Elementary)



Overall Performance - Levels by ACCESS Domain (SY 24-25)



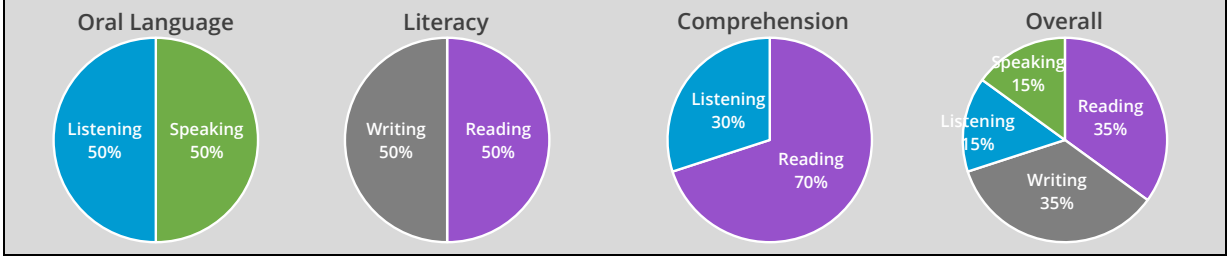
** Indicates the ACCESS domain is a composite measure of multiple domains. Results do not include WIDA Alternate ACCESS.*

Interpretation Notes: Composite scores are compensatory, meaning a high score in one language domain could inflate the composite score, compensating for a low score in another domain and vice versa. Keep in mind, language itself represents an integration of the processes of listening, speaking, reading, and writing that are inextricably inter-related. There is an important balance among all 4 language domains.

Proficiency levels are grade specific and domain specific. Students in different grade levels earning the same proficiency level are demonstrating different language skills by responding to specific grade-band level content. Students in higher grade-band levels demonstrate the ability to understand and produce more language than students in lower grade-bands despite earning the same proficiency level.

The WIDA grade-bands are: Kindergarten (K), Grade 1, Grades 2-3, Grades 4-5, Grades 6-8, & Grades 9-12.

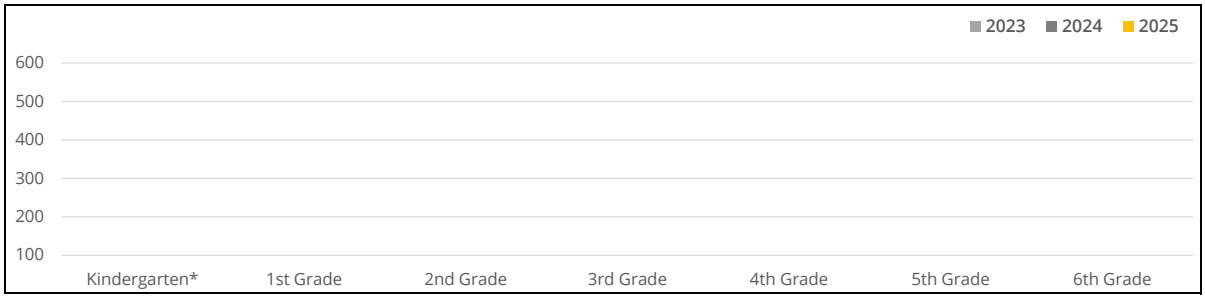
How Are Composite Scores Calculated?



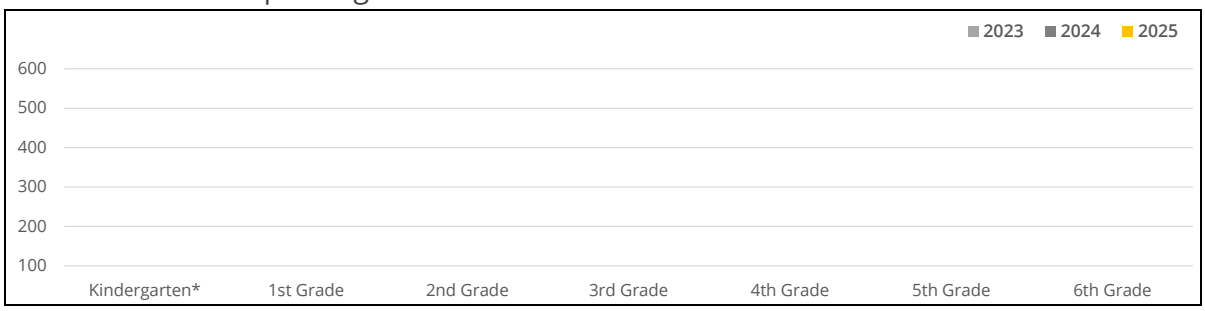
High Desert

Overall ACCESS Domain Average
Scale Scores by Grade

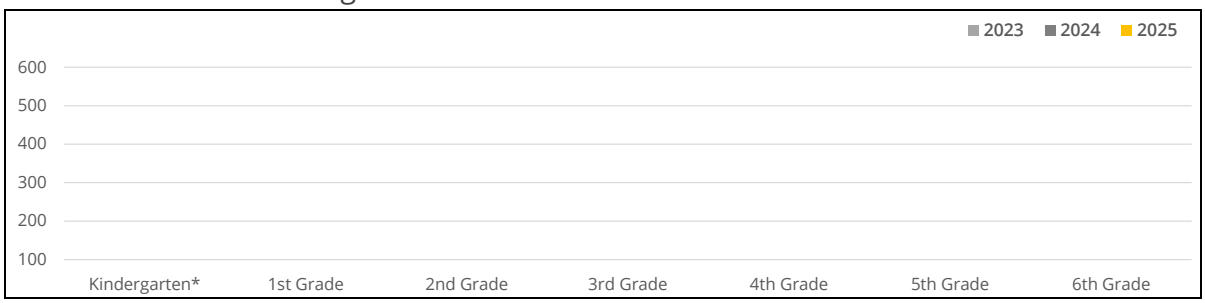
ACCESS Domain: Listening



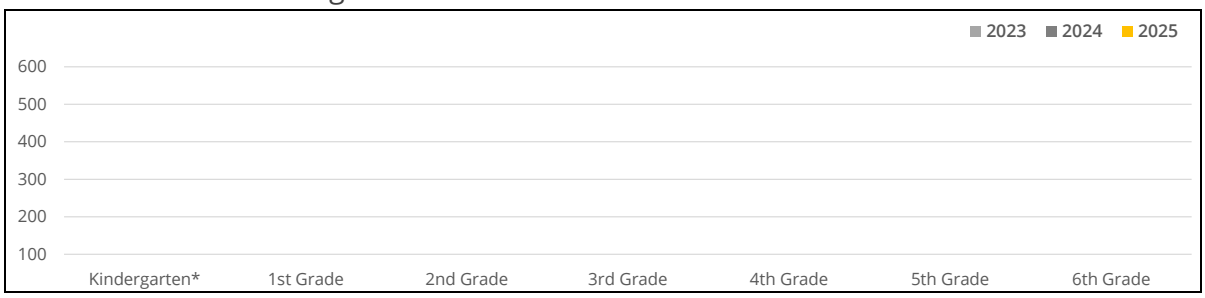
ACCESS Domain: Speaking



ACCESS Domain: Reading



ACCESS Domain: Writing



*Kindergarten scoring scale is 100-400 - All other grades scoring scale is 100-600.

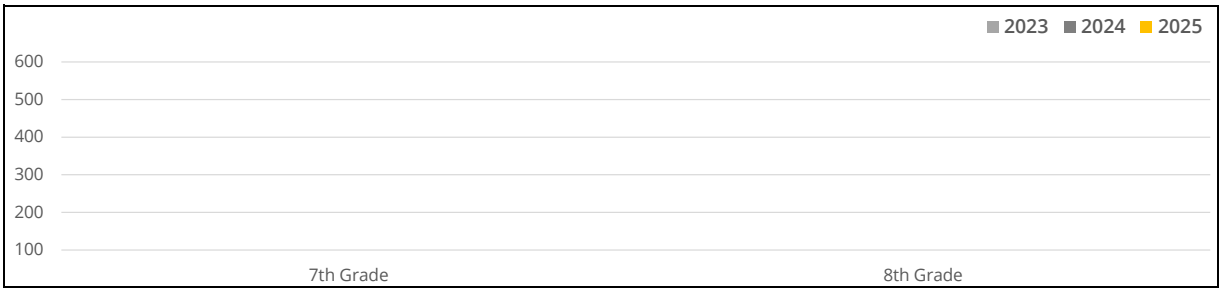
Grade N Sizes

Kindergarten	1st grade	2nd Grade	3rd Grade	4th Grade	5th Grade	6th Grade
2	2	2	1	3	5	1

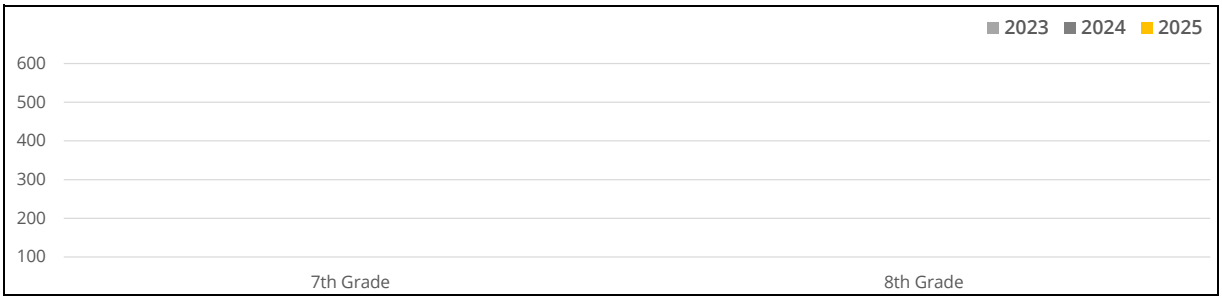
High Desert

Overall ACCESS Domain Average
Scale Scores by Grade

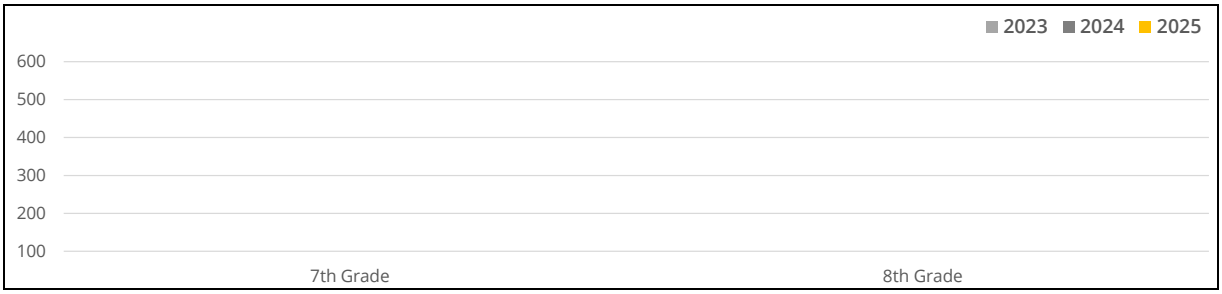
ACCESS Domain: Listening



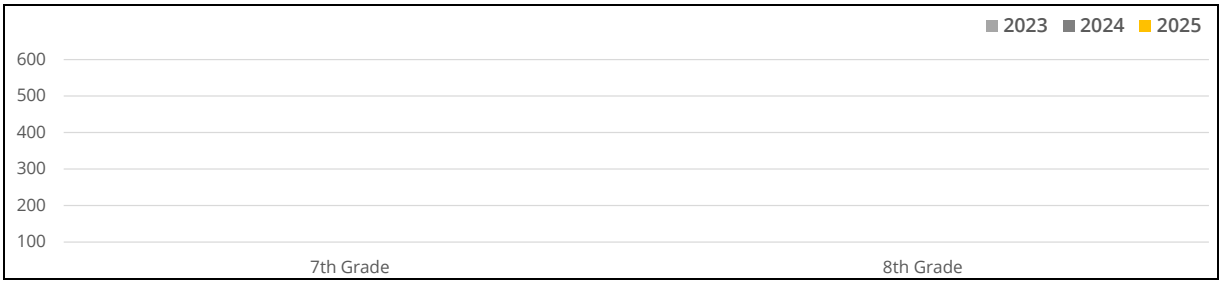
ACCESS Domain: Speaking



ACCESS Domain: Reading



ACCESS Domain: Writing



Grade N Sizes

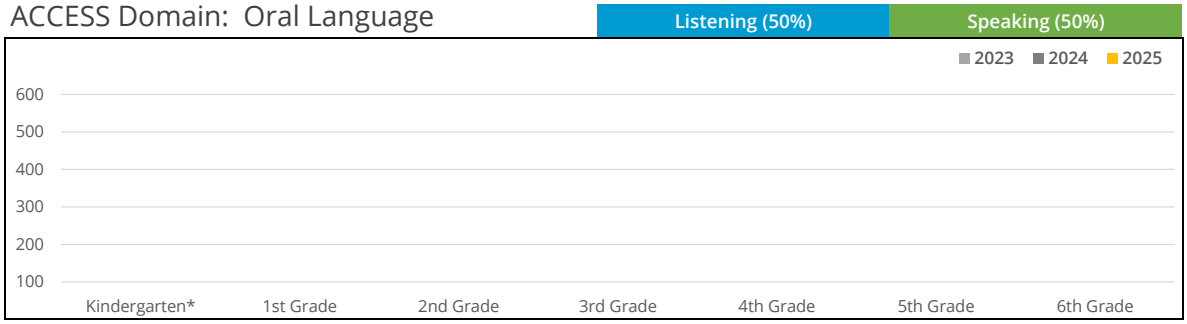
7th Grade	8th Grade
3	4

Washoe County School District

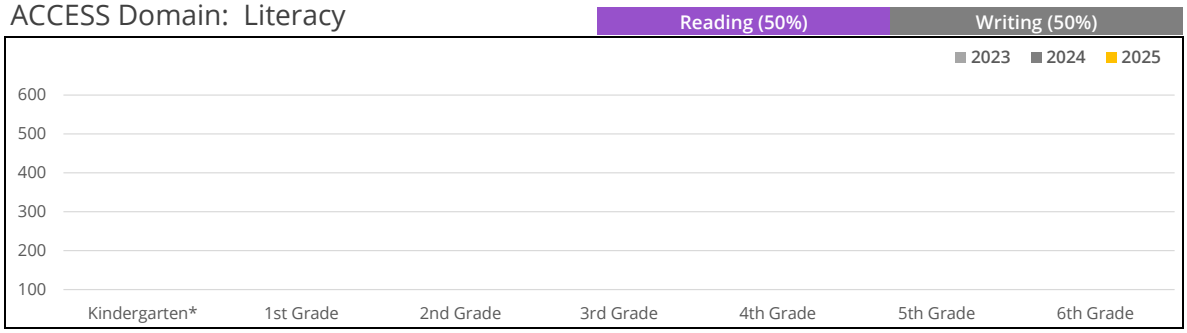
High Desert

Overall ACCESS Composite Domain Scale Scores by Grade

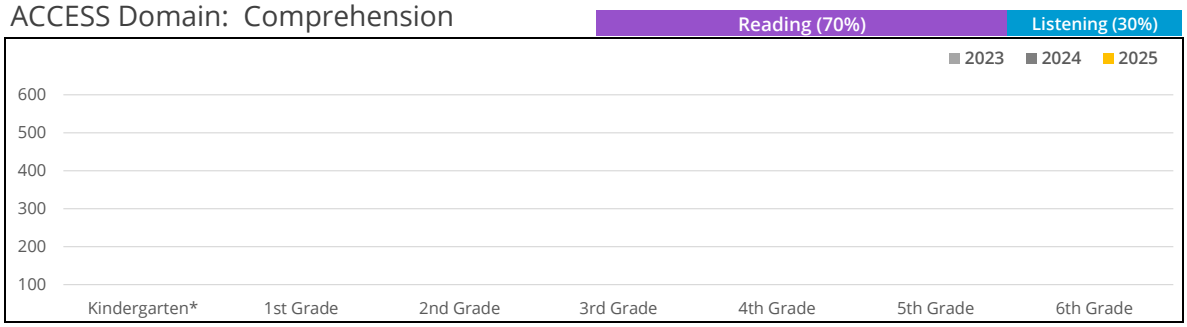
ACCESS Domain: Oral Language



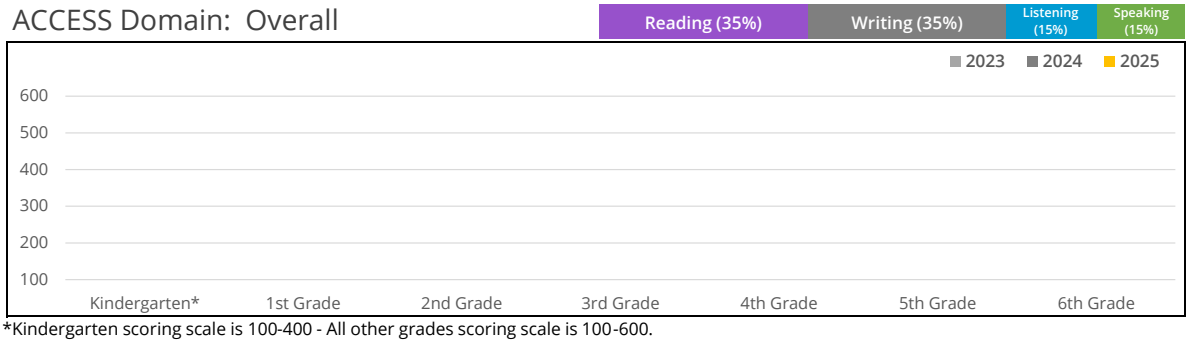
ACCESS Domain: Literacy



ACCESS Domain: Comprehension



ACCESS Domain: Overall



*Kindergarten scoring scale is 100-400 - All other grades scoring scale is 100-600.

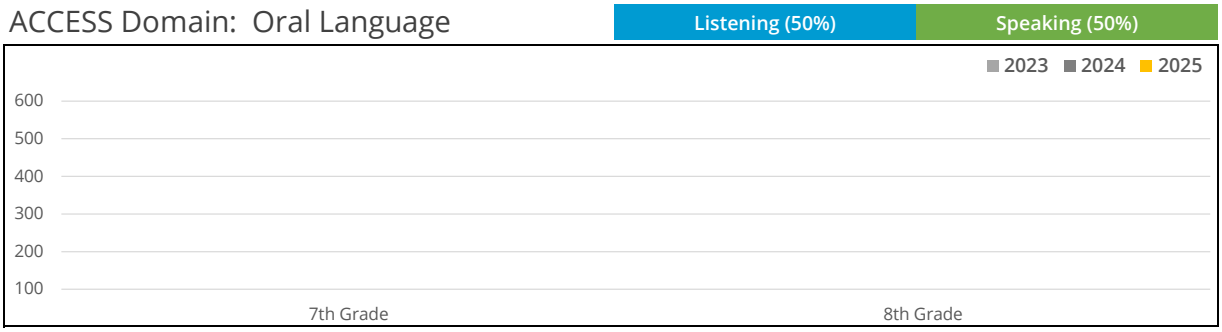
Grade N Sizes

Kindergarten	1st grade	2nd Grade	3rd Grade	4th Grade	5th Grade	6th Grade
2	2	2	1	3	5	1

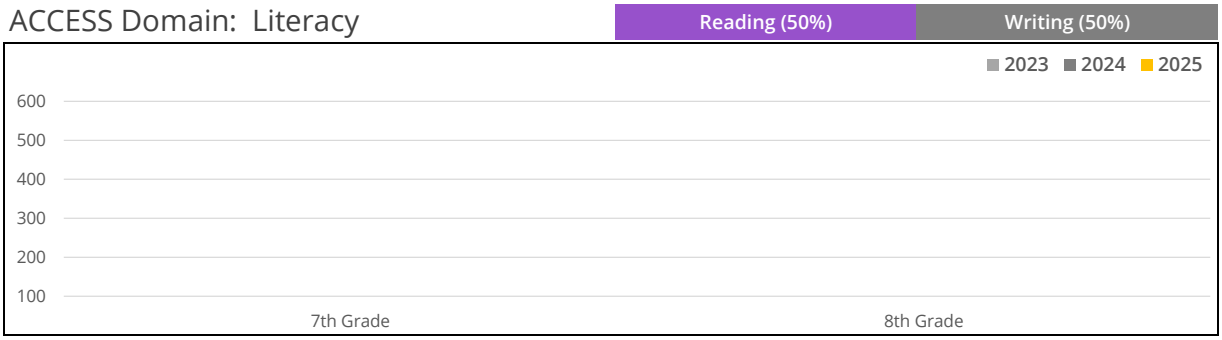
High Desert

Overall ACCESS Composite Domain
Scale Scores by Grade

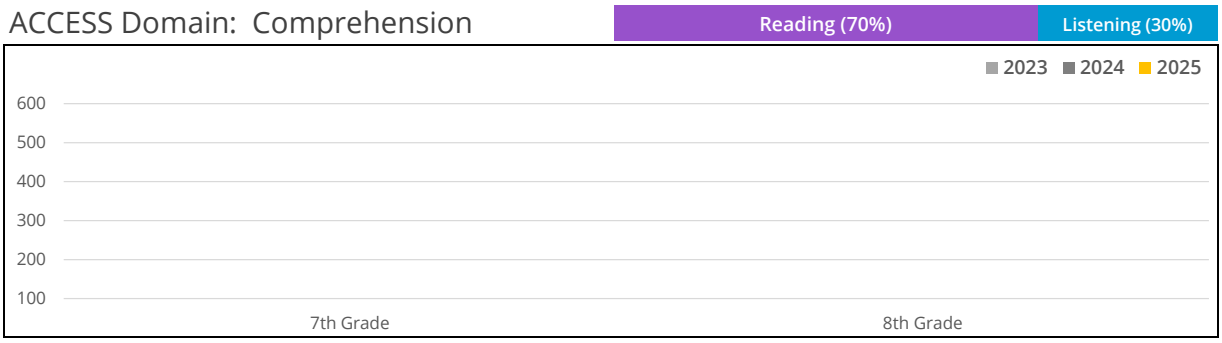
ACCESS Domain: Oral Language



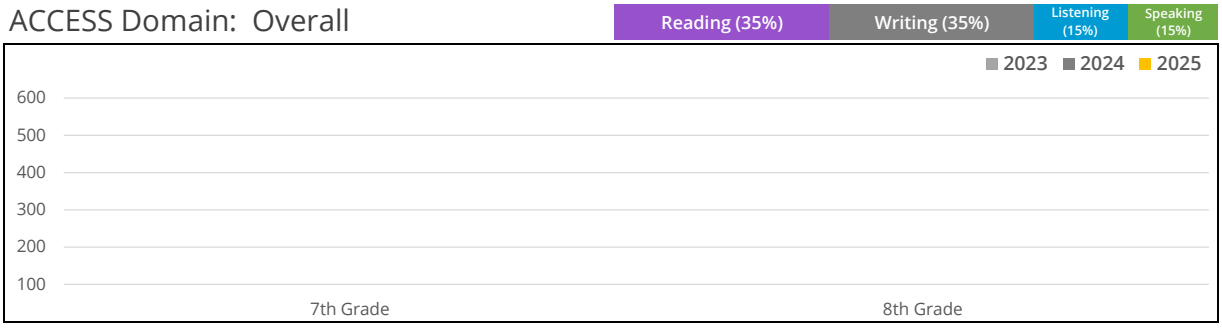
ACCESS Domain: Literacy



ACCESS Domain: Comprehension



ACCESS Domain: Overall



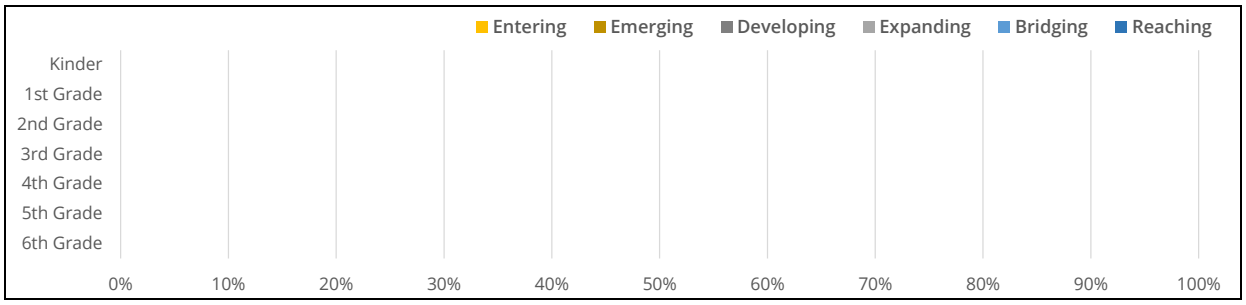
Grade N Sizes

7th Grade	8th Grade
3	4

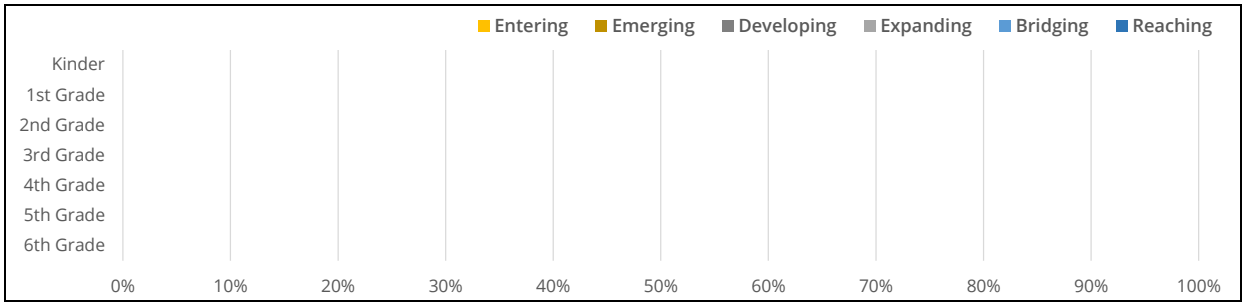
High Desert

Overall ACCESS Domain
Levels by Grade

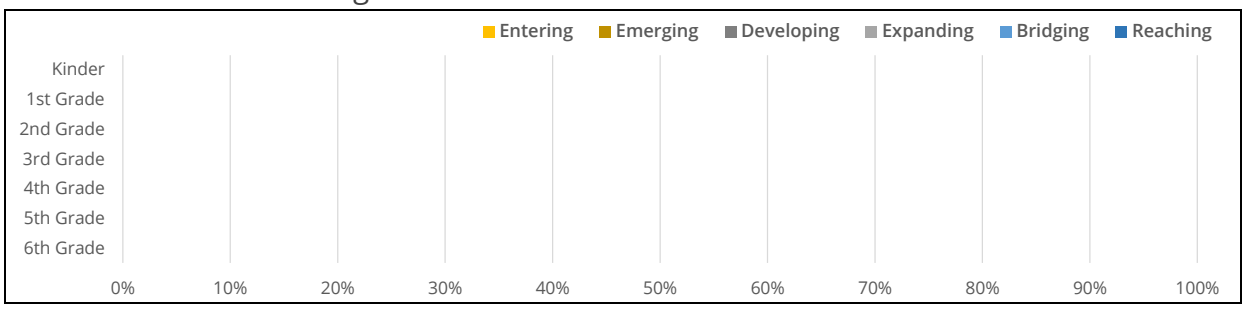
ACCESS Domain: Listening



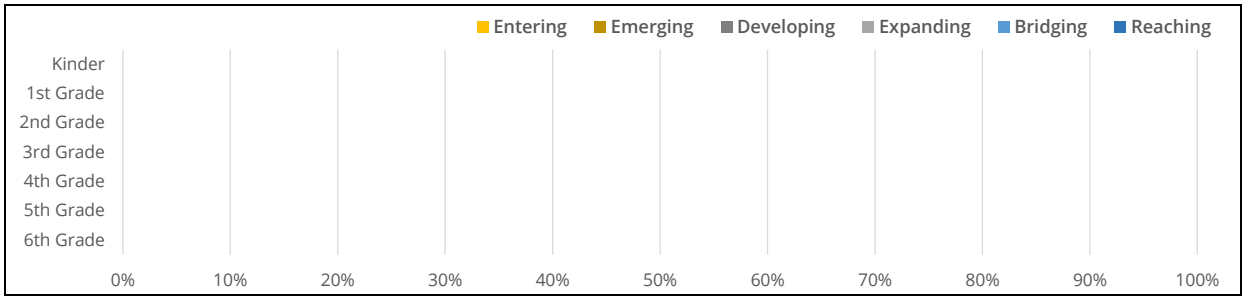
ACCESS Domain: Speaking



ACCESS Domain: Reading



ACCESS Domain: Writing



Grade N Sizes

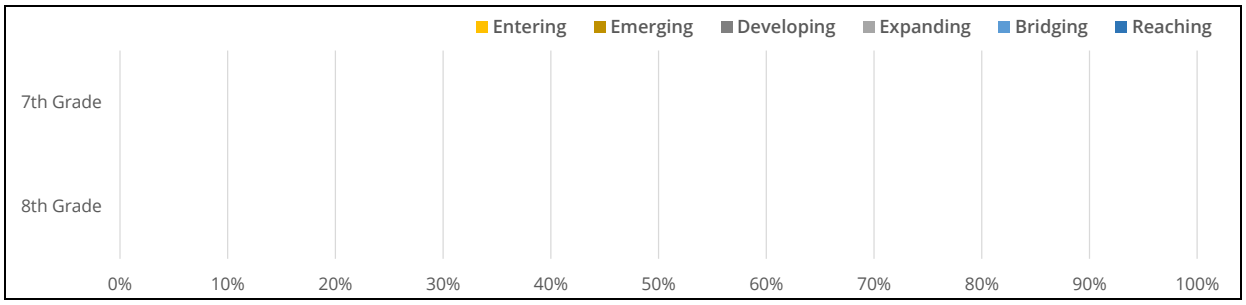
Kindergarten	1st grade	2nd Grade	3rd Grade	4th Grade	5th Grade	6th Grade
2	2	2	1	3	5	1

Washoe County School District

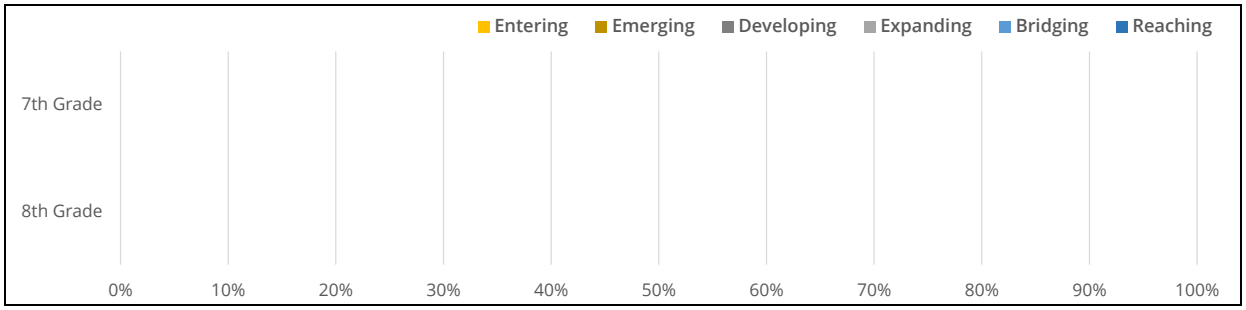
High Desert

Overall ACCESS Domain Levels by Grade

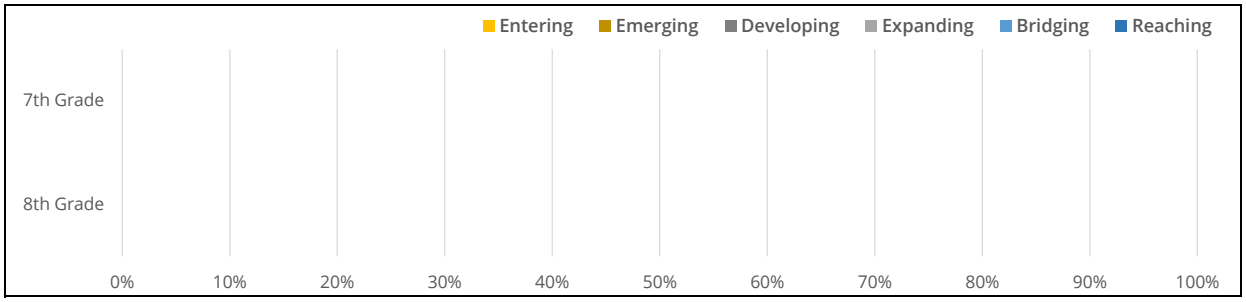
ACCESS Domain: Listening



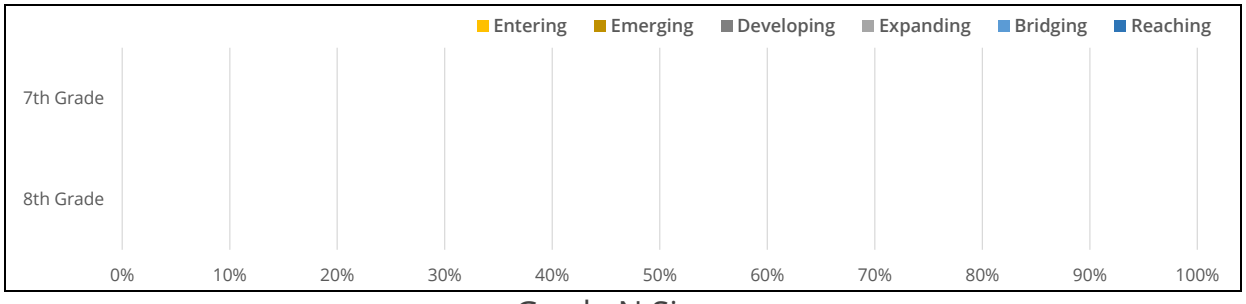
ACCESS Domain: Speaking



ACCESS Domain: Reading



ACCESS Domain: Writing



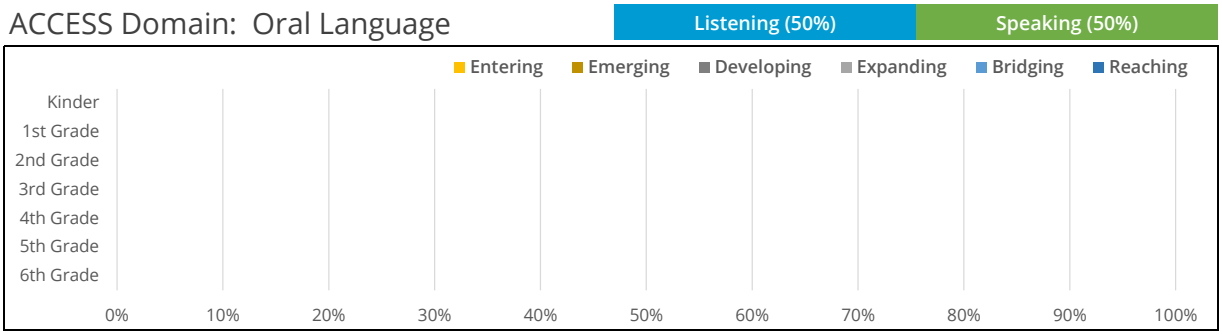
Grade N Sizes

7th Grade	8th Grade
3	4

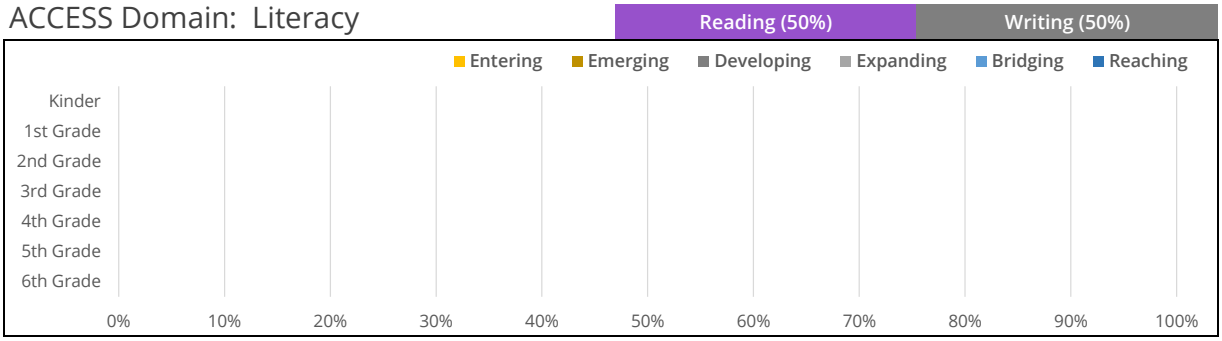
High Desert

Overall ACCESS Composite Domain
Levels by Grade

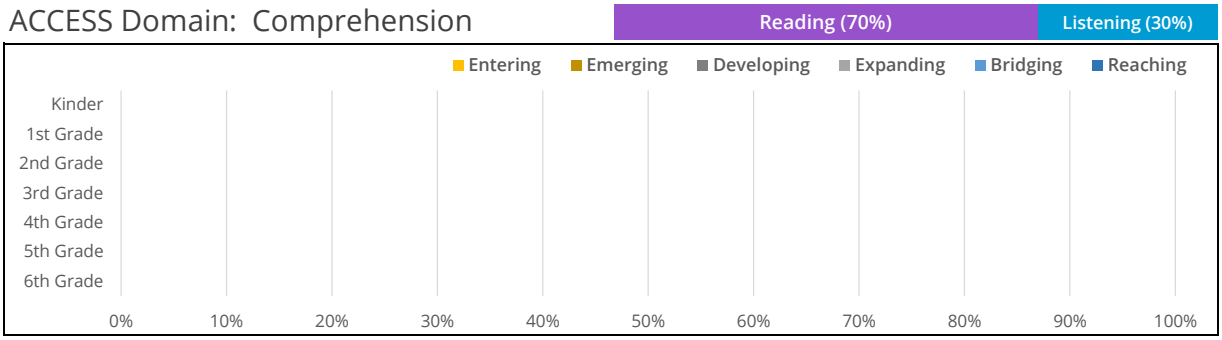
ACCESS Domain: Oral Language



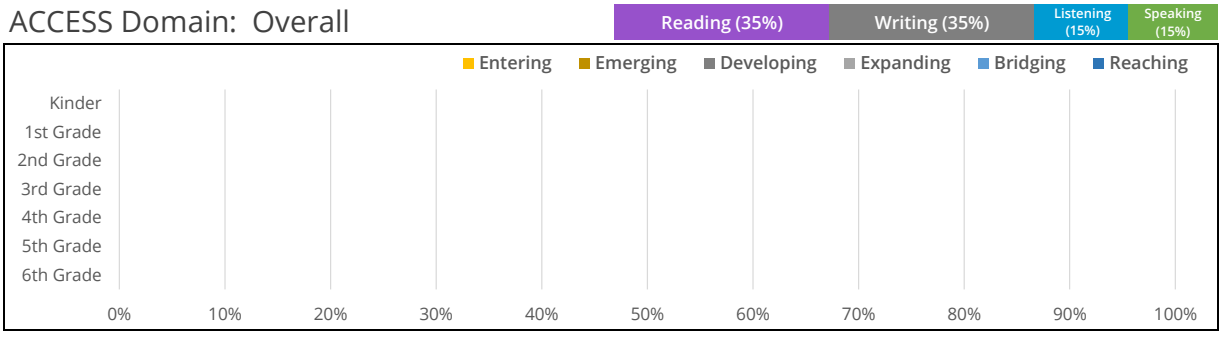
ACCESS Domain: Literacy



ACCESS Domain: Comprehension



ACCESS Domain: Overall



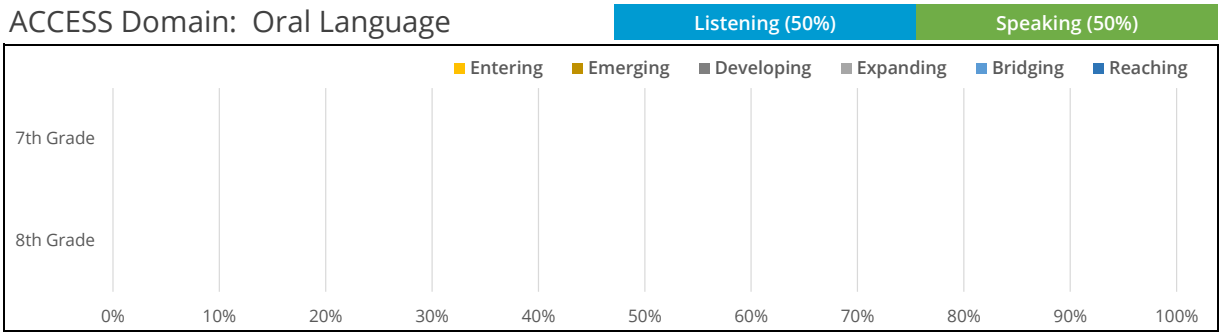
Grade N Sizes

Kindergarten	1st grade	2nd Grade	3rd Grade	4th Grade	5th Grade	6th Grade
2	2	2	1	3	5	1

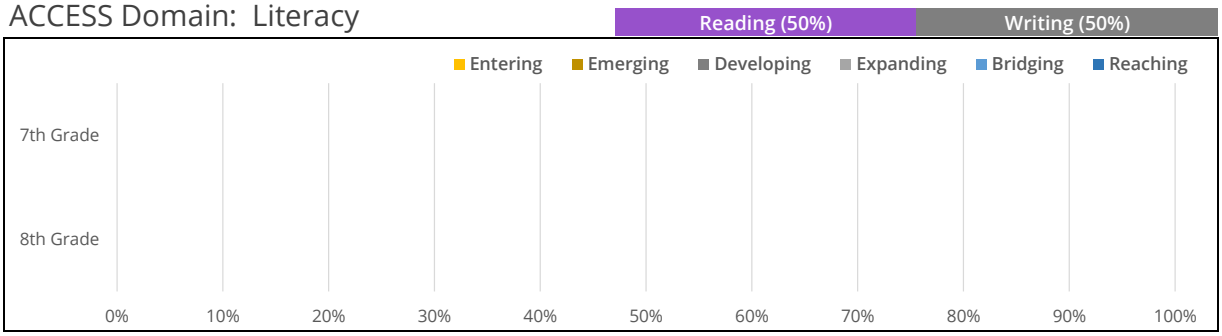
High Desert

Overall ACCESS Composite Domain
Levels by Grade

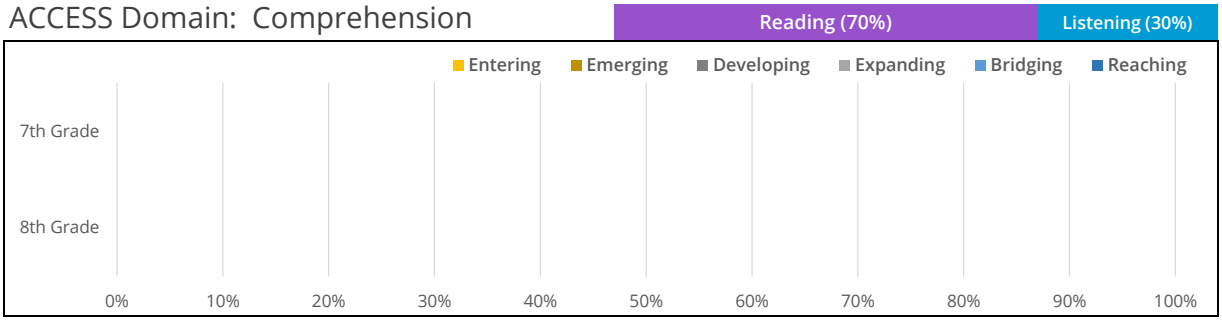
ACCESS Domain: Oral Language



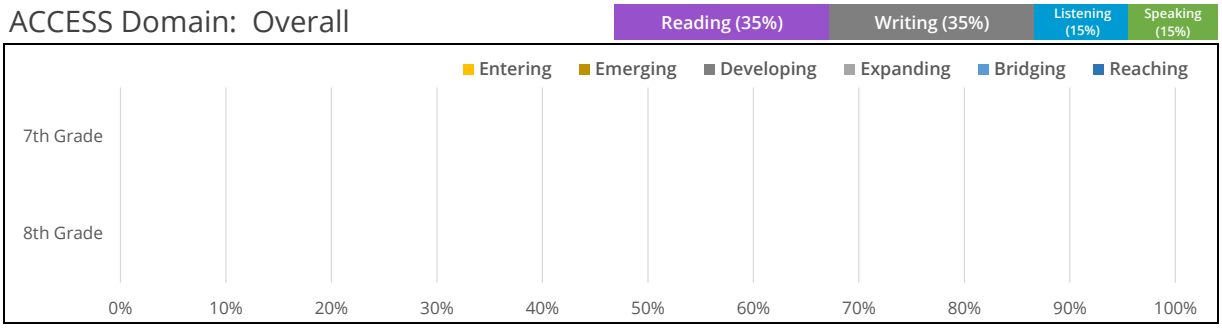
ACCESS Domain: Literacy



ACCESS Domain: Comprehension



ACCESS Domain: Overall



Grade N Sizes

7th Grade	8th Grade
3	4

Washoe County School District

High Desert
Mathematics

Teacher	JONES, COREY	Grade	4

Prior Year SBAC Level	# of Students	Median SGP for students in each achievement level		
		JONES, COREY	School Grade Level	District Grade Level
Level 4	0		12.5	52
Level 3	2	35.5	34.5	55
Level 2	4	53	49	55
Level 1	6	82	58	51

Washoe County School District

High Desert
Mathematics

Teacher	CALDWELL, AMBER	Grade	5

Prior Year SBAC Level	# of Students	Median SGP for students in each achievement level		
		CALDWELL, AMBER	School Grade Level	District Grade Level
Level 4	0		32.5	47
Level 3	3	22	22	50
Level 2	2	38.5	41	52
Level 1	6	51	55	52

Washoe County School District

High Desert
Mathematics

Teacher	BERFIELD, JAMIE	Grade	6

Prior Year SBAC Level	# of Students	Median SGP for students in each achievement level		
		BERFIELD, JAMIE	School Grade Level	District Grade Level
Level 4	0			41
Level 3	1	7	14	41
Level 2	5	6	20	41
Level 1	4	24	46	45

Washoe County School District

High Desert
Mathematics

Teacher	REMICK, MARY	Grade	7

Prior Year SBAC Level	# of Students	Median SGP for students in each achievement level		
		REMICK, MARY	School Grade Level	District Grade Level
Level 4	0			49
Level 3	3	57	57	47
Level 2	10	69	69	44
Level 1	17	41	41	47

Washoe County School District

High Desert
Mathematics

Teacher	REMICK, MARY	Grade	8

Prior Year SBAC Level	# of Students	Median SGP for students in each achievement level		
		REMICK, MARY	School Grade Level	District Grade Level
Level 4	4	39.5	39.5	44
Level 3	5	70	70	44
Level 2	9	54	54	46
Level 1	18	64.5	64.5	46

High Desert
English / Language Arts

Teacher	JONES, COREY	Grade	4

Prior Year SBAC Level	# of Students	Median SGP for students in each achievement level		
		JONES, COREY	School Grade Level	District Grade Level
Level 4	1	65	46	49
Level 3	4	62.5	50	52
Level 2	4	26.5	26.5	53
Level 1	3	73	41	54

High Desert
English / Language Arts

Teacher	CALDWELL, AMBER	Grade	5

Prior Year SBAC Level	# of Students	Median SGP for students in each achievement level		
		CALDWELL, AMBER	School Grade Level	District Grade Level
Level 4	0		52	47
Level 3	1	27	46	50
Level 2	5	70	70	47
Level 1	5	67	49	51

High Desert
English / Language Arts

Teacher	BERFIELD, JAMIE	Grade	6

Prior Year SBAC Level	# of Students	Median SGP for students in each achievement level		
		BERFIELD, JAMIE	School Grade Level	District Grade Level
Level 4	0		89	43
Level 3	6	14	23.5	44
Level 2	2	10	45.5	44
Level 1	2	74	70	48

High Desert
English / Language Arts

Teacher	REAMS-STOCKTON, ANGELICA	Grade	7

Prior Year SBAC Level	# of Students	Median SGP for students in each achievement level		
		REAMS-STOCKTON, ANGELICA	School Grade Level	District Grade Level
Level 4	3	30	30	44
Level 3	6	19	19	41
Level 2	8	60.5	60.5	42
Level 1	17	32	32	46

High Desert
English / Language Arts

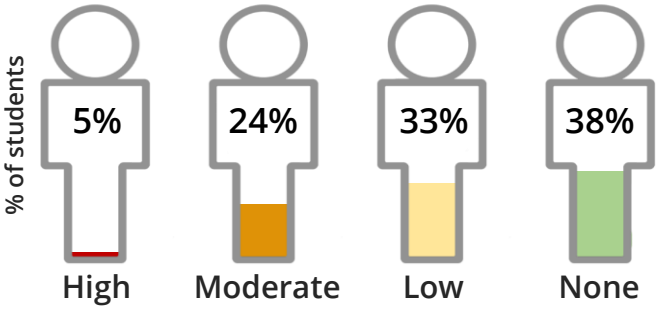
Teacher	REAMS-STOCKTON, ANGELICA	Grade	8

Prior Year SBAC Level	# of Students	Median SGP for students in each achievement level		
		REAMS-STOCKTON, ANGELICA	School Grade Level	District Grade Level
Level 4	4	49	49	48
Level 3	12	46.5	46.5	50
Level 2	14	50.5	50.5	47
Level 1	6	76.5	76.5	52

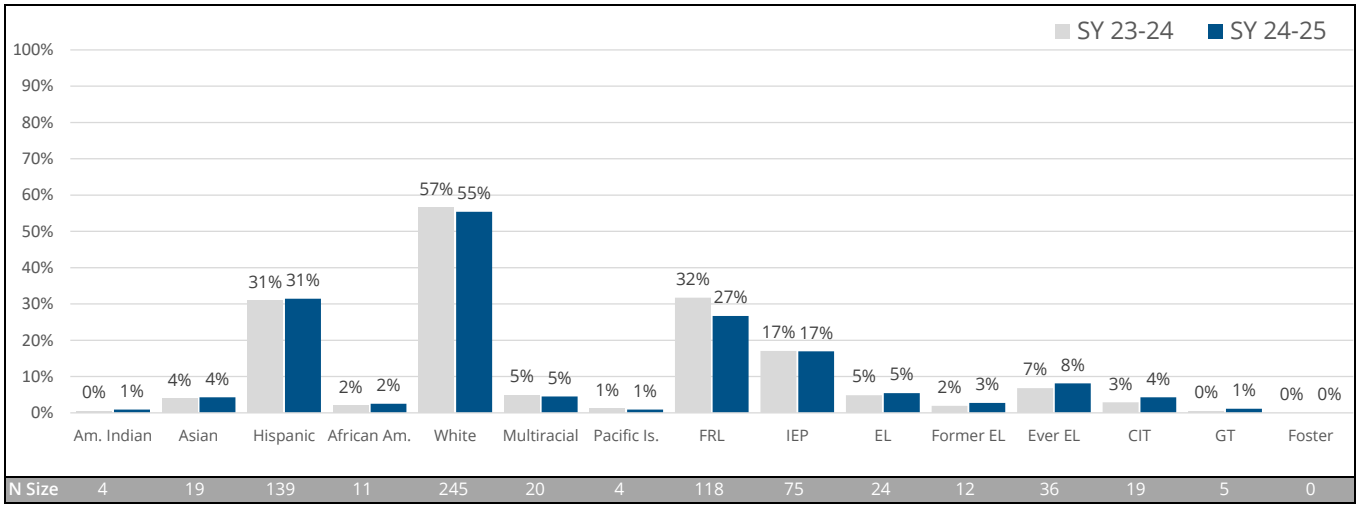
High Desert
2024-2025 School Profile

	SY 23-24	SY 24-25
Count Day:	410	442
Ever Enrolled:	417	463
Transiency Rate:	5%	9%

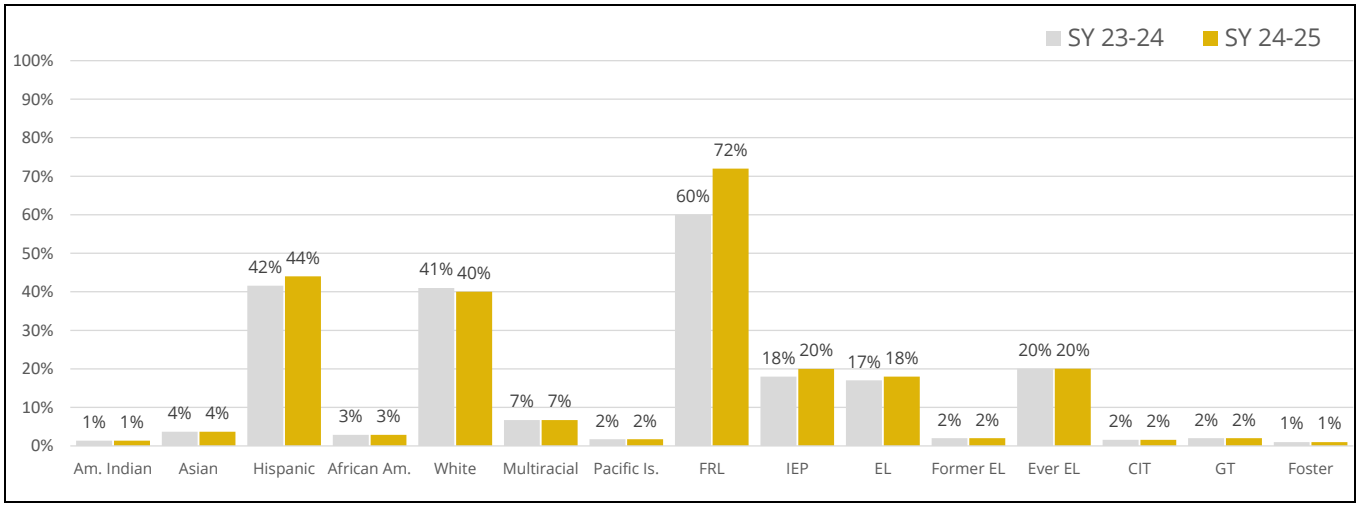
Early Warning System



Student Demographics & Special Populations



District (Elementary) Student Demographics & Special Populations

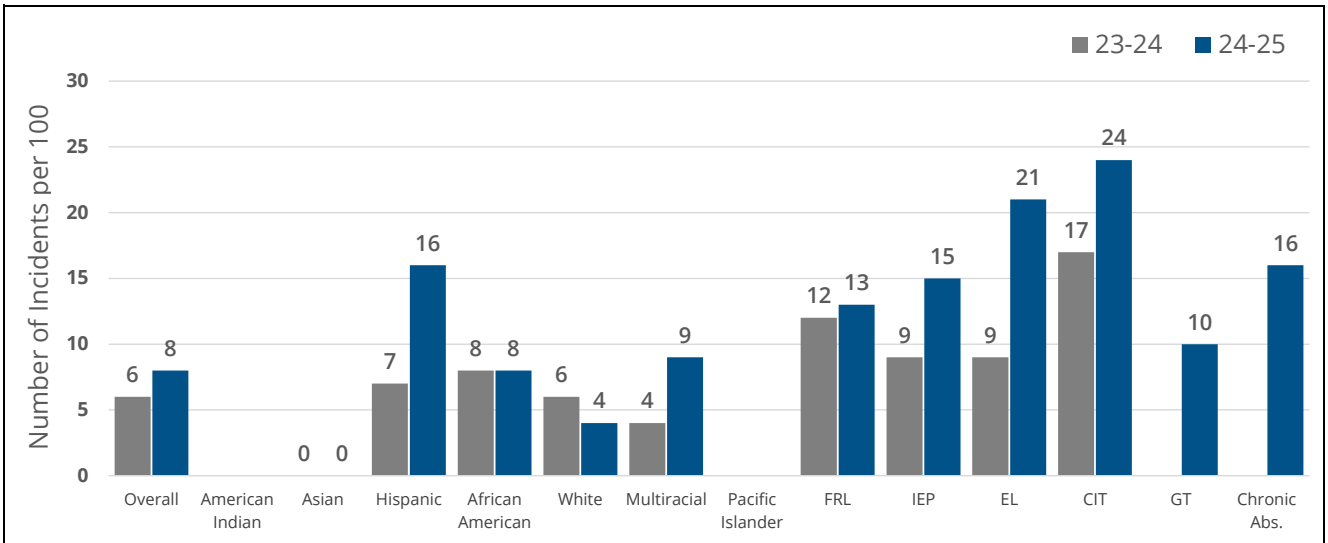


Washoe County School District

High Desert

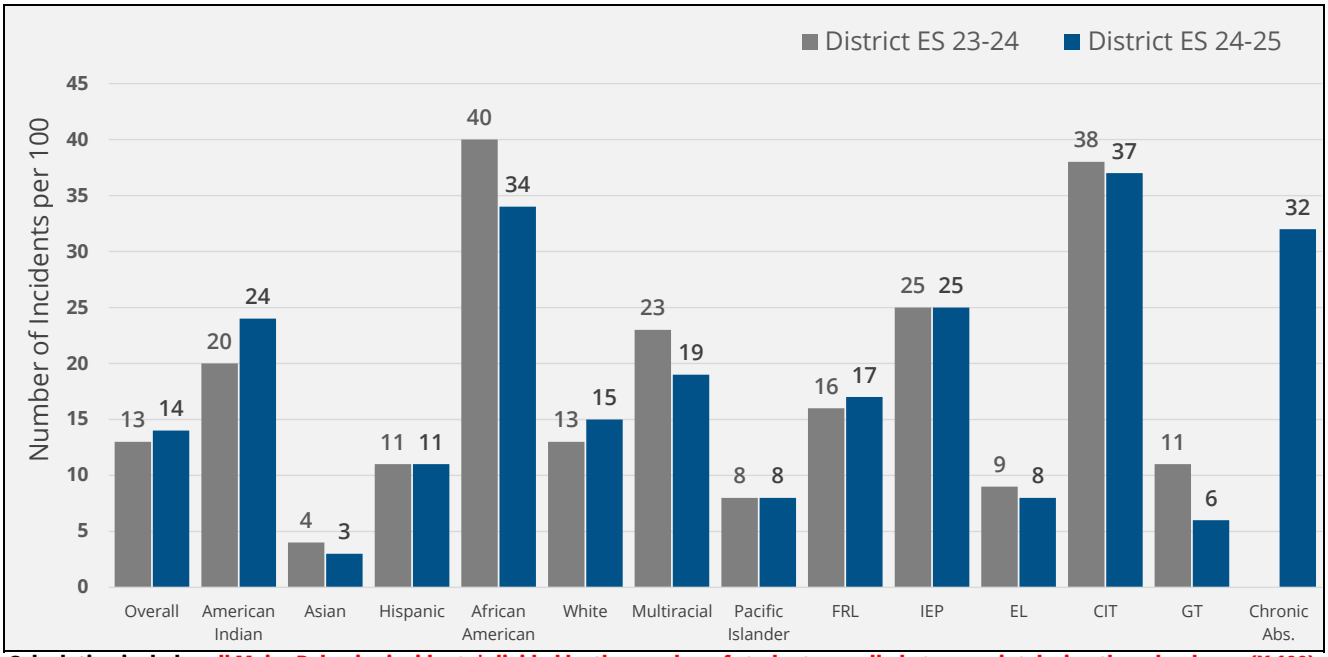
Major Discipline Events per 100

Major Discipline Events per 100 Students



	Overall	American Indian	Asian	Hispanic	African American	White	Multiracial	Pacific Islander	FRL	IEP	EL	CIT	GT	Chronic Abs.
Total Incidents	36	0	0	22	1	11	2	0	18	12	5	5	1	18
Ever Enrolled	463	5	19	141	12	260	22	4	134	78	24	21	10	116

Major Discipline Events per 100 Students (District Elementary)



Calculation includes all Major Behavior incidents* divided by the number of students enrolled at any point during the school year (X 100).
A single student could have multiple incidents. Only offenders and participants are included.

** Excludes positive recognition, tardies that do not result in a suspension, and administrative investigations that do not result in a suspension.*

Data includes students who carry an incident role associated with an enrolled student (does not include students associated with other schools).

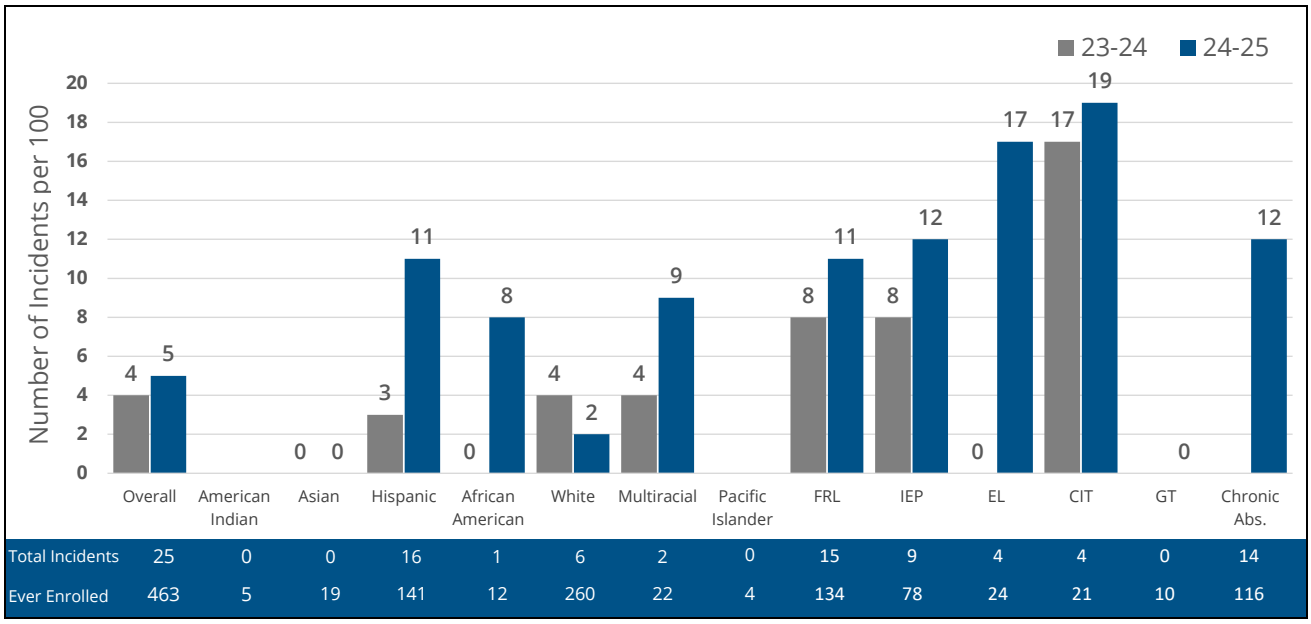
Reported suspension data is ranked by the most severe suspension listed in the incident.

Washoe County School District

High Desert

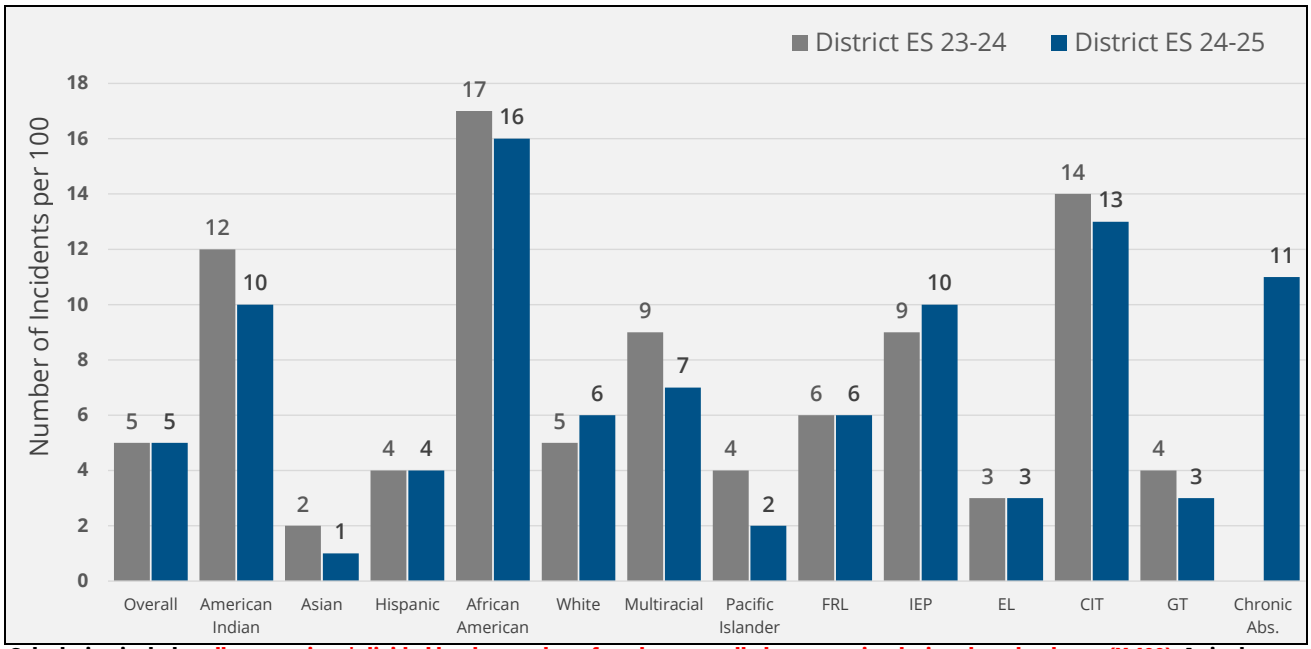
Suspensions per 100

Suspensions per 100 Students



	Overall	American Indian	Asian	Hispanic	African American	White	Multiracial	Pacific Islander	FRL	IEP	EL	CIT	GT	Chronic Abs.
Total Incidents	25	0	0	16	1	6	2	0	15	9	4	4	0	14
Ever Enrolled	463	5	19	141	12	260	22	4	134	78	24	21	10	116

Suspensions per 100 Students (District Elementary)



Calculation includes all suspensions* divided by the number of students enrolled at any point during the school year (X 100). A single student could have multiple suspensions.

** Includes all students who received a suspension.*

Data includes students who carry an incident role associated with an enrolled student (does not include students associated with other schools).

Reported suspension data is ranked by the most severe suspension listed in the incident. Total suspension calculations include in-school suspensions, out-of-school suspensions and expulsions.

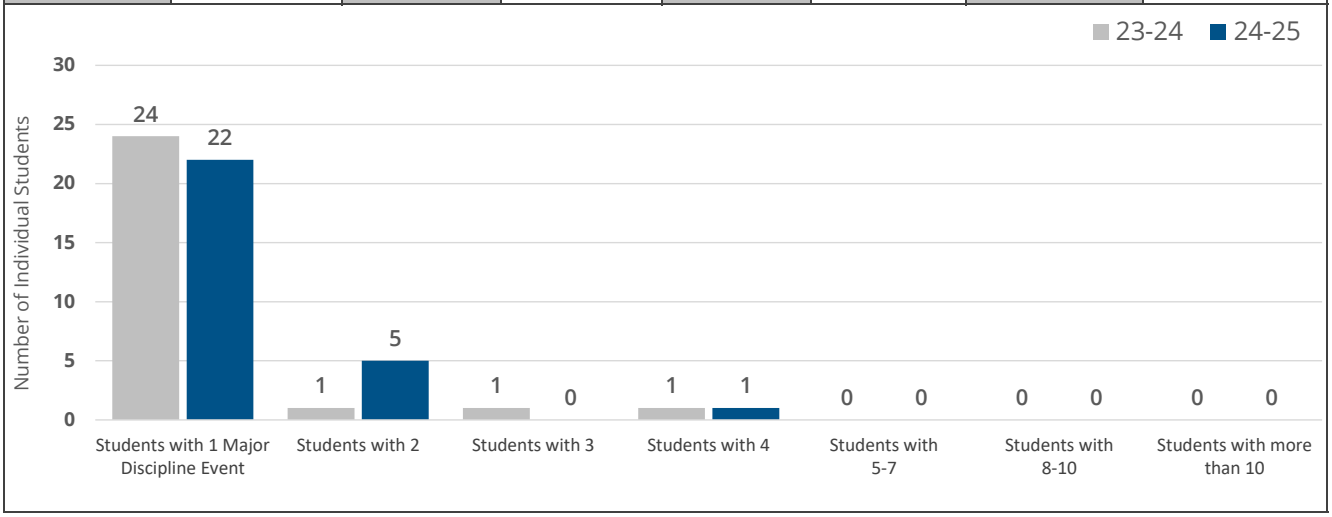
Washoe County School District

High Desert

Overall Discipline

Major Discipline Events

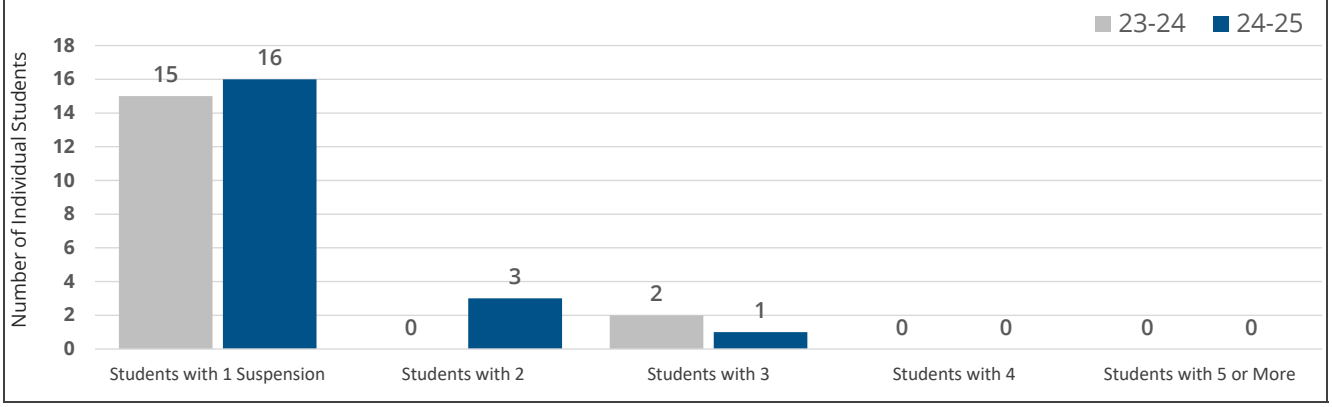
Total Major Discipline Incidents (SY 23-24 | SY 24-25)		Total Students Involved in Discipline Incidents (SY 23-24 | SY 24-25)		Total Individual Students Who Had a Major Discipline Event (SY 23-24 | SY 24-25)		% of Students Ever Enrolled With Major Discipline Events* (SY 23-24 | SY 24-25)	
27	28	33	36	27	28	5%	6%



*** Percent based on the number of students enrolled at any point during the school year.**

Suspensions

Total Suspensions (SY 23-24 | SY 24-25)		In School Suspensions (SY 23-24 | SY 24-25)		Total Individual Students Who Were Suspended* (SY 23-24 | SY 24-25)	
21	25	7	0	17	20
		Out of School Suspensions (SY 23-24 | SY 24-25)		% of Students Ever Enrolled Who Were Suspended (SY 23-24 | SY 24-25)	
		14	25	3%	4%



*** Percent based on the number of students enrolled at any point during the school year.**

Washoe County School District

High Desert

2025 Behavior Categories

Out-of-School Suspensions by Behavior Category

State Aligned Category	Count of School Incidents	Count of Incidents Leading to Suspension	Count of Students in Suspension Incidents	Count of Distinct Students with a Suspension
Attendance Related Behaviors	0	0	0	0
Violations of School Rules	1	1	1	1
Disruption of Class/School Activities	1	1	1	1
Prohibited Behaviors - General	4	4	4	4
Bullying Behaviors	0	0	0	0
Substance Use Behaviors NRS 385A.250	3	3	3	3
Threat Behaviors	0	0	0	0
Violent Behaviors NRS 385A.250	11	11	14	12
Weapons Involved Behaviors NRS 385	1	1	2	2

In-School Suspensions by Behavior Category

State Aligned Category	Count of School Incidents	Count of Incidents Leading to In-School Suspension	Count of Students in In-School Suspension Incidents	Count of Distinct Students with an In-School Suspension
Attendance Related Behaviors	0	0	0	0
Violations of School Rules	1	0	0	0
Disruption of Class/School Activities	1	0	0	0
Prohibited Behaviors - General	4	0	0	0
Bullying Behaviors	0	0	0	0
Substance Use Behaviors NRS 385A.250	3	0	0	0
Threat Behaviors	0	0	0	0
Violent Behaviors NRS 385A.250	11	0	0	0
Weapons Involved Behaviors NRS 385	1	0	0	0

*Administrative Investigations are the only event type not aligned to a state category. Suspensions should not be a resolution that exists in a general administrative investigation.

Washoe County School District

High Desert

2025 Behavior Categories

Attendance Related to Suspensions

Chronic Absence Rate	Number of Students with a Suspension	Count of Suspension Days Missed	Average Days Missed Per Student	Percent of Students with a Suspension that are Chronically Absent
25%	20	76	4	50%

**All values are rounded to the nearest percent/full day.*

* Absenteeism: A student must be enrolled for a minimum of 10 days at a school to be included in the calculation. Students missing 10% or more of scheduled days are chronically absent.

* Student Counts: Only include students with one or more out-of-school suspension.

*Days Missed: Total of days entered in the out-of-school suspension resolution. Sorted on most severe resolution and total days. (Excludes any expulsion resolutions and days).

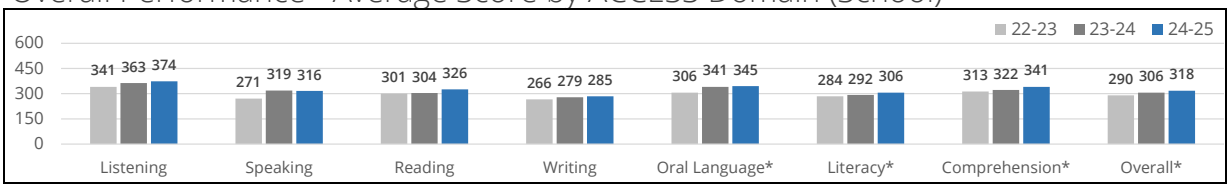
Washoe County School District

High Desert

Overall ACCESS

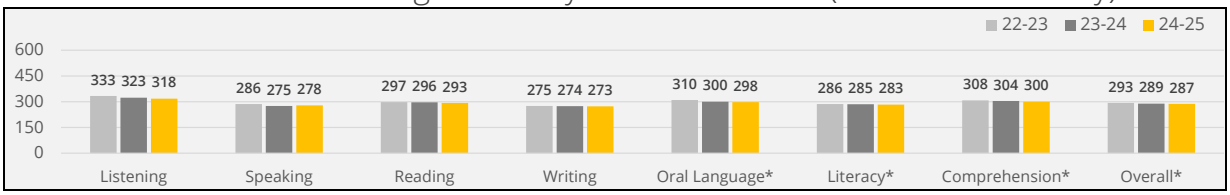
Number of English Learner (EL) Students Enrolled 90 Days or More (SY 23-24 | SY 24-25)		Percentage of EL Students Enrolled 90 Days or More (SY 23-24 | SY 24-25)		Percentage of EL Students Exited (SY 23-24 | SY 24-25)	
20	23	100%	100%	0%	4%

Overall Performance - Average Score by ACCESS Domain (School)

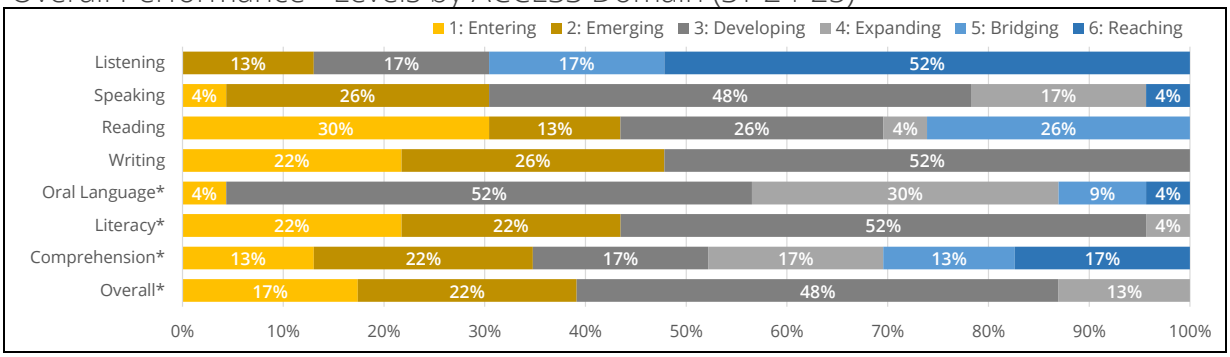


Total N Size: 23

Overall Performance - Average Score by ACCESS Domain (District Elementary)



Overall Performance - Levels by ACCESS Domain (SY 24-25)



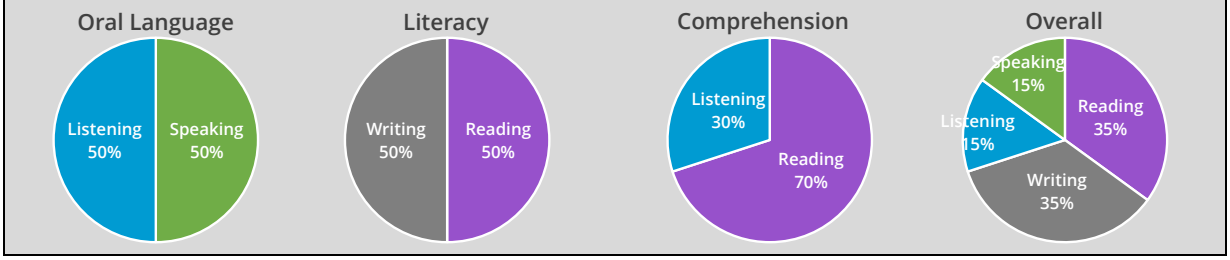
** Indicates the ACCESS domain is a composite measure of multiple domains. Results do not include WIDA Alternate ACCESS.*

Interpretation Notes: Composite scores are compensatory, meaning a high score in one language domain could inflate the composite score, compensating for a low score in another domain and vice versa. Keep in mind, language itself represents an integration of the processes of listening, speaking, reading, and writing that are inextricably inter-related. There is an important balance among all 4 language domains.

Proficiency levels are grade specific and domain specific. Students in different grade levels earning the same proficiency level are demonstrating different language skills by responding to specific grade-band level content. Students in higher grade-band levels demonstrate the ability to understand and produce more language than students in lower grade-bands despite earning the same proficiency level.

The WIDA grade-bands are: Kindergarten (K), Grade 1, Grades 2-3, Grades 4-5, Grades 6-8, & Grades 9-12.

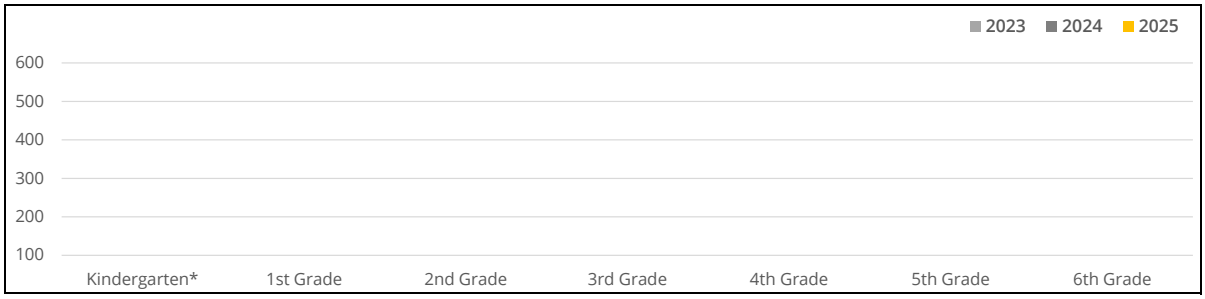
How Are Composite Scores Calculated?



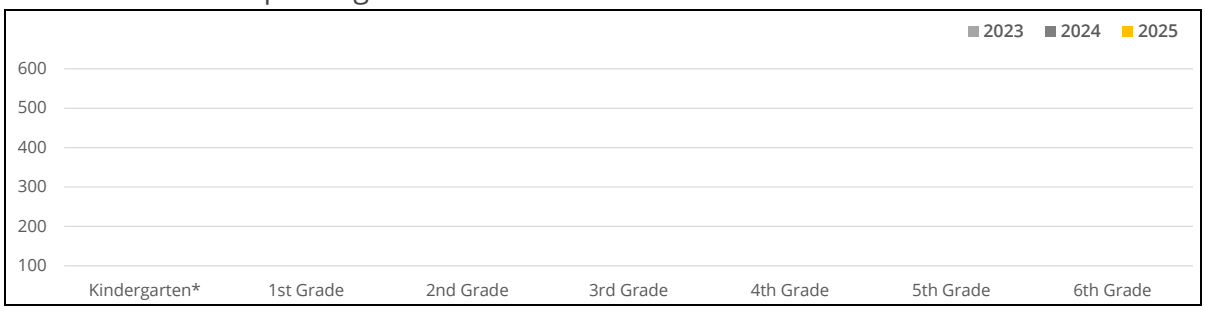
High Desert

Overall ACCESS Domain Average
Scale Scores by Grade

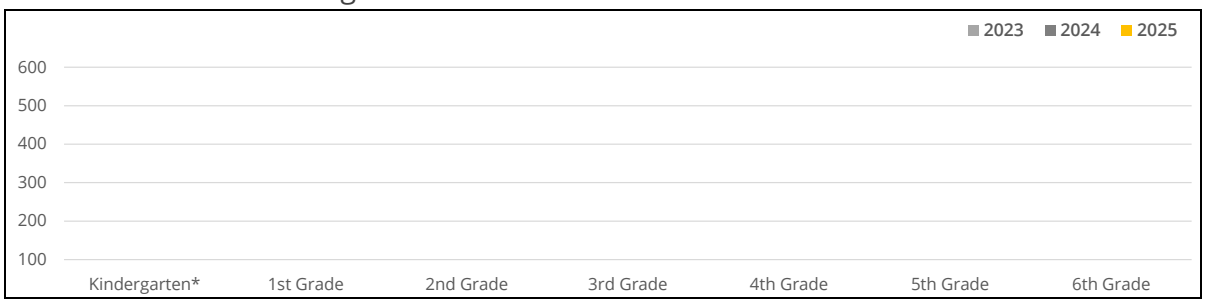
ACCESS Domain: Listening



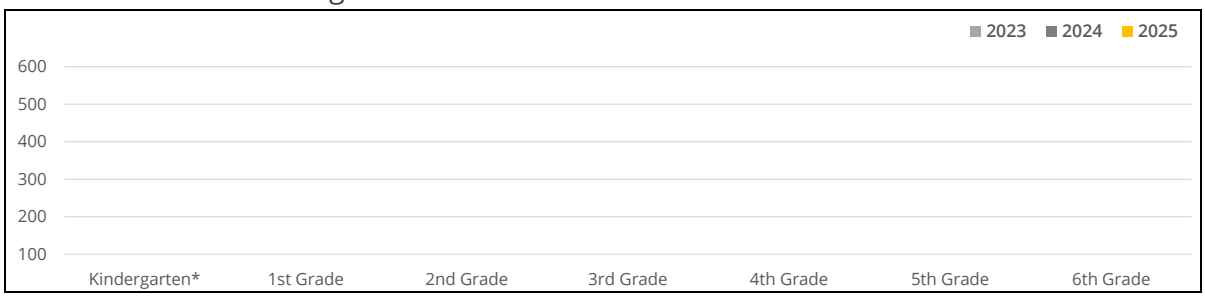
ACCESS Domain: Speaking



ACCESS Domain: Reading



ACCESS Domain: Writing



*Kindergarten scoring scale is 100-400 - All other grades scoring scale is 100-600.

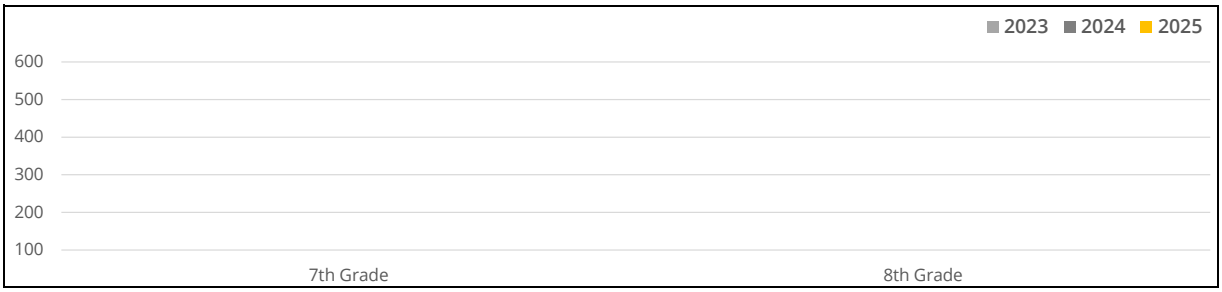
Grade N Sizes

Kindergarten	1st grade	2nd Grade	3rd Grade	4th Grade	5th Grade	6th Grade
2	2	2	1	3	5	1

High Desert

Overall ACCESS Domain Average
Scale Scores by Grade

ACCESS Domain: Listening



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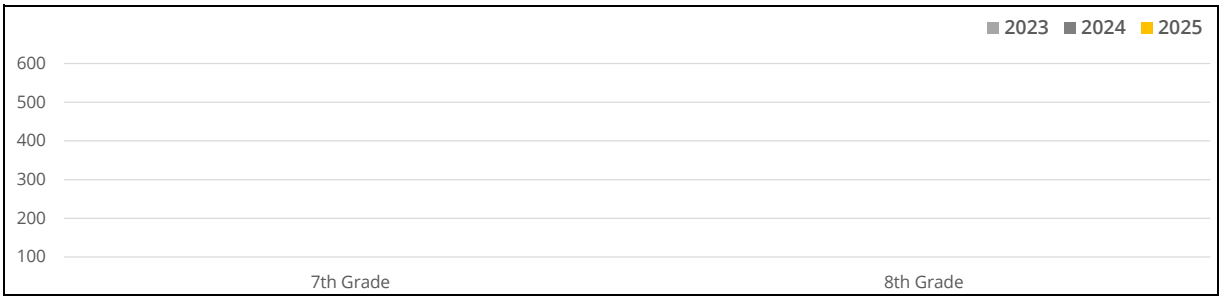

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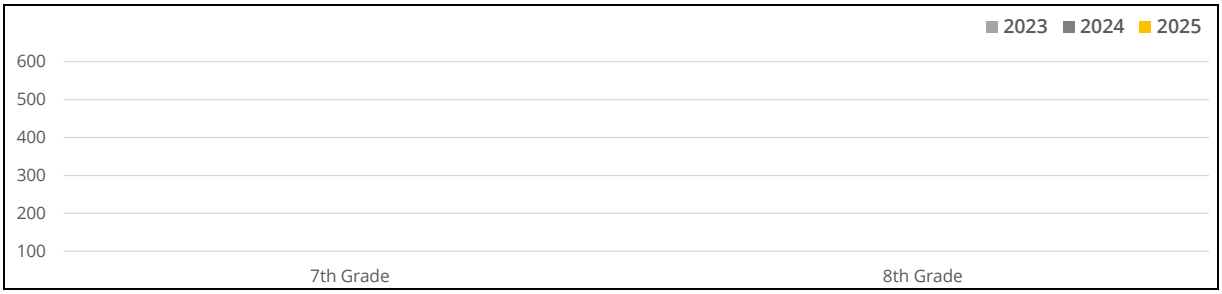

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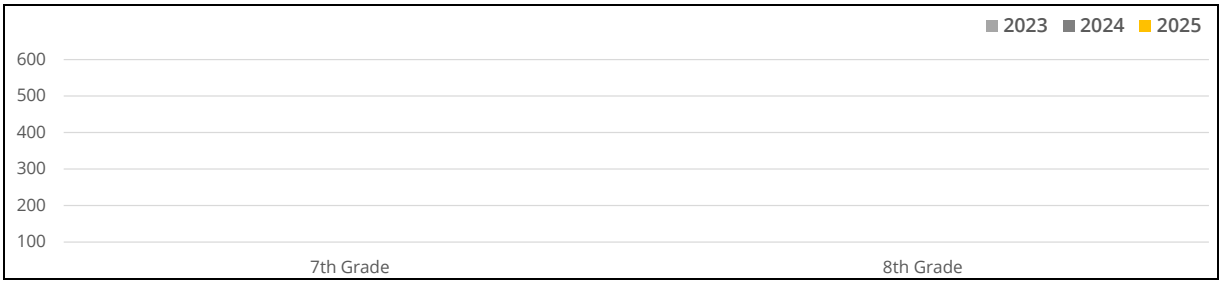


Grade N Sizes

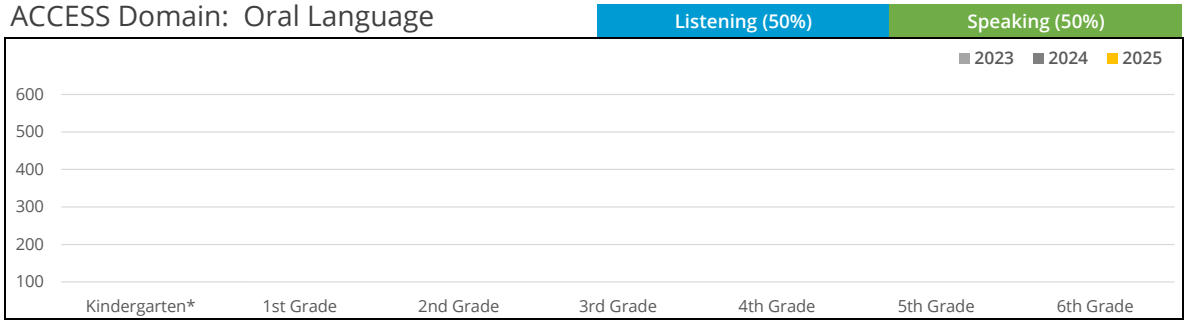
7th Grade	8th Grade
3	4

Washoe County School District

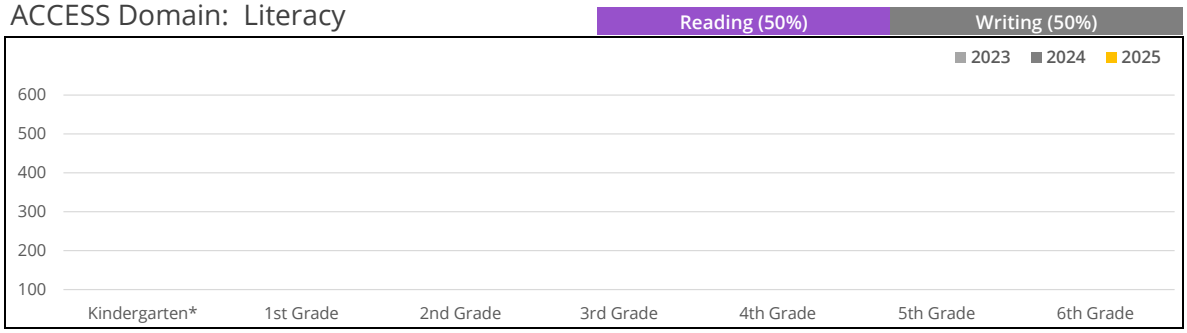
High Desert

Overall ACCESS Composite Domain Scale Scores by Grade

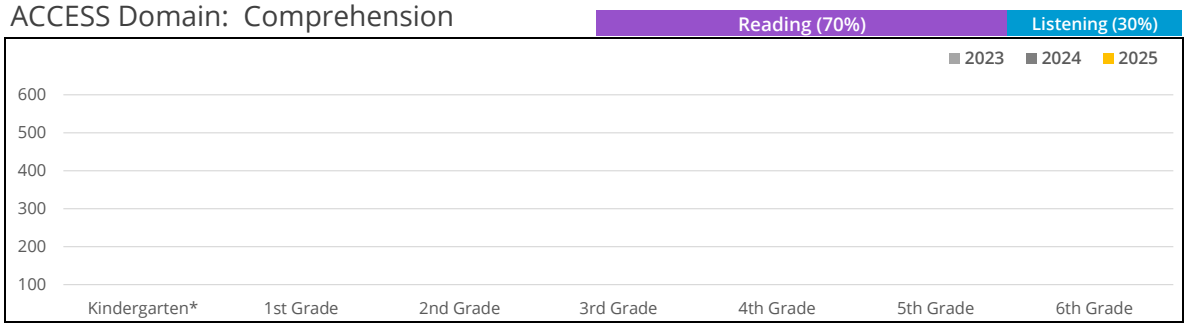
ACCESS Domain: Oral Language



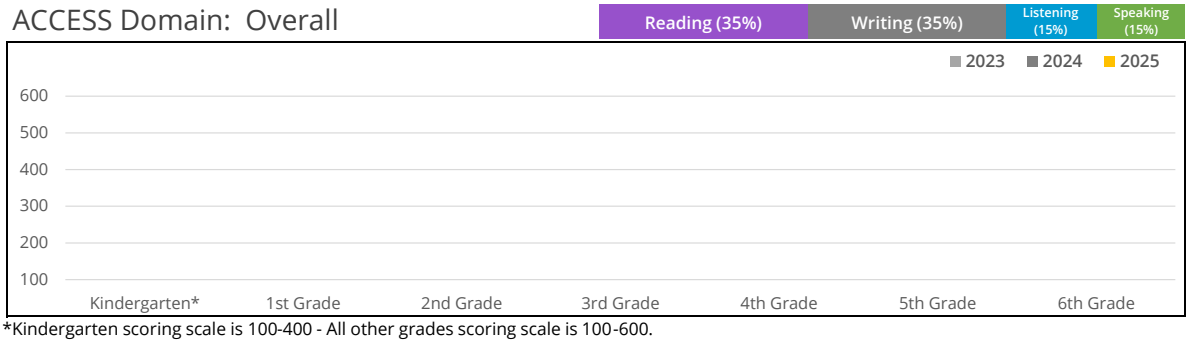
ACCESS Domain: Literacy



ACCESS Domain: Comprehension



ACCESS Domain: Overall



*Kindergarten scoring scale is 100-400 - All other grades scoring scale is 100-600.

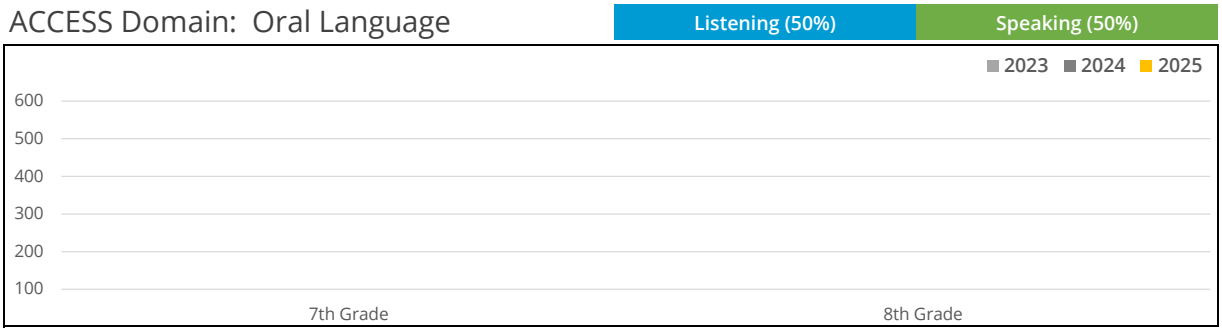
Grade N Sizes

Kindergarten	1st grade	2nd Grade	3rd Grade	4th Grade	5th Grade	6th Grade
2	2	2	1	3	5	1

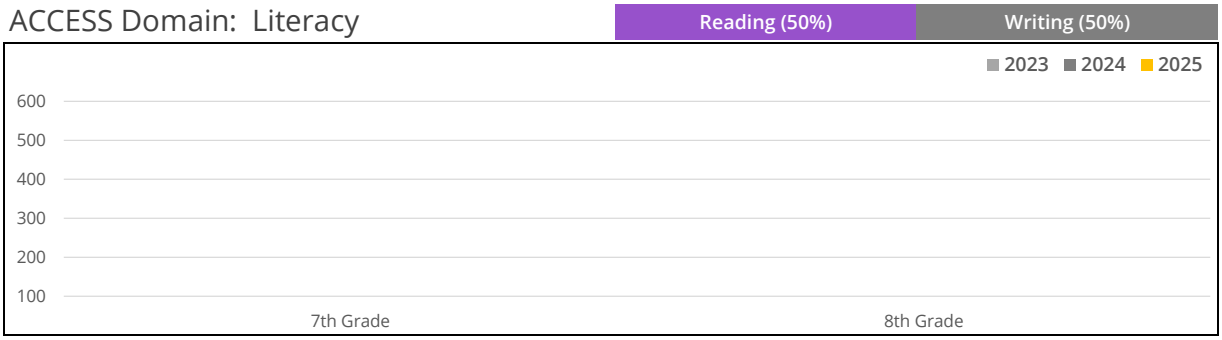
High Desert

Overall ACCESS Composite Domain
Scale Scores by Grade

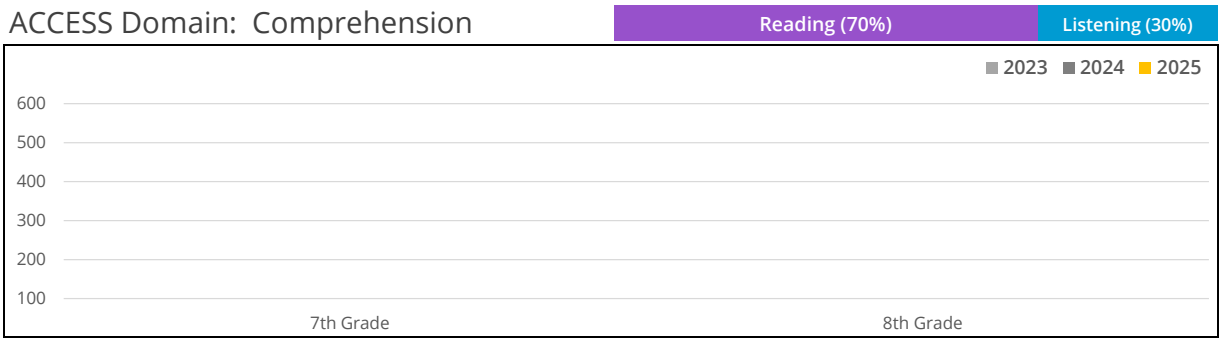
ACCESS Domain: Oral Language



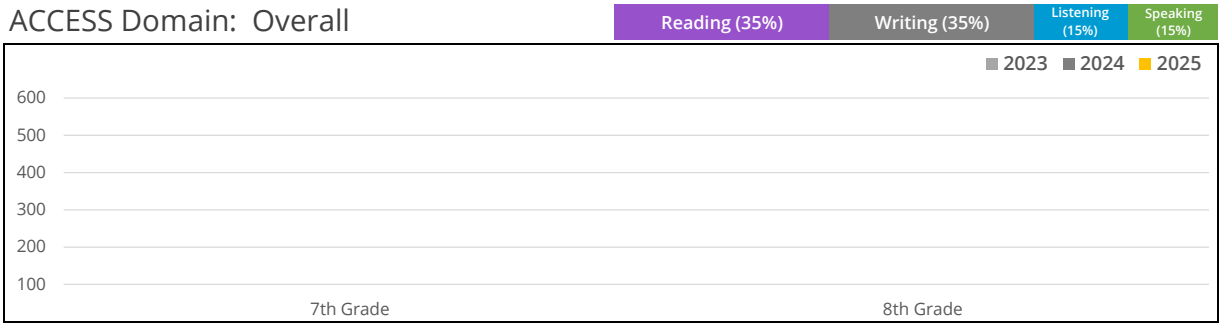
ACCESS Domain: Literacy



ACCESS Domain: Comprehension



ACCESS Domain: Overall



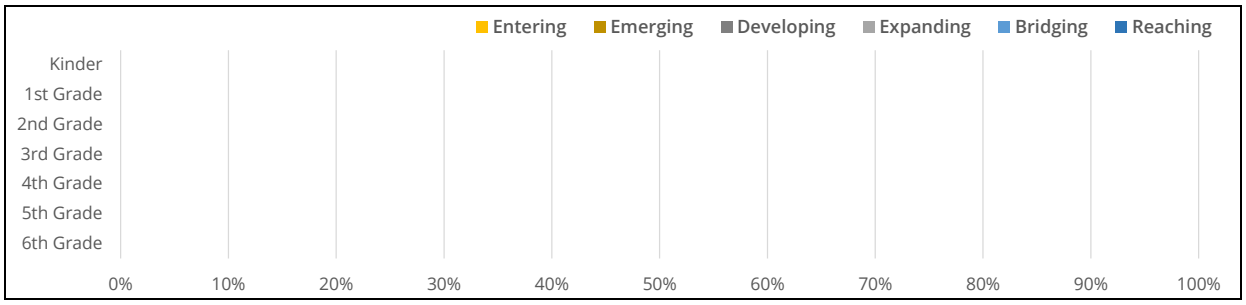
Grade N Sizes

7th Grade	8th Grade
3	4

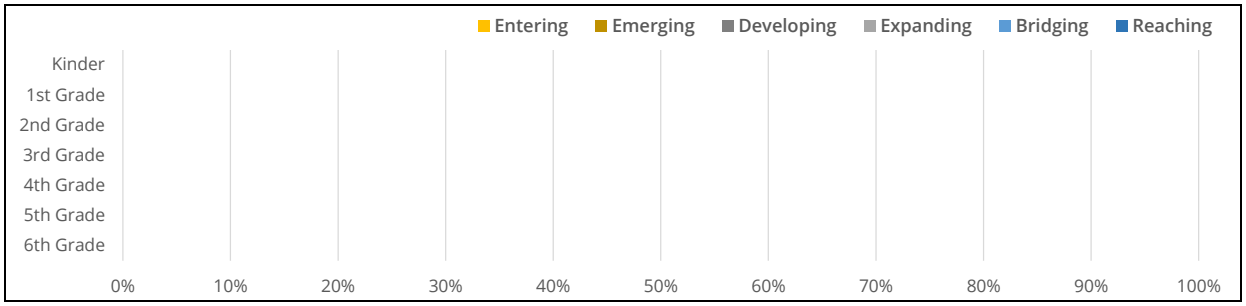
High Desert

Overall ACCESS Domain
Levels by Grade

ACCESS Domain: Listening



ACCESS Domain: Speaking



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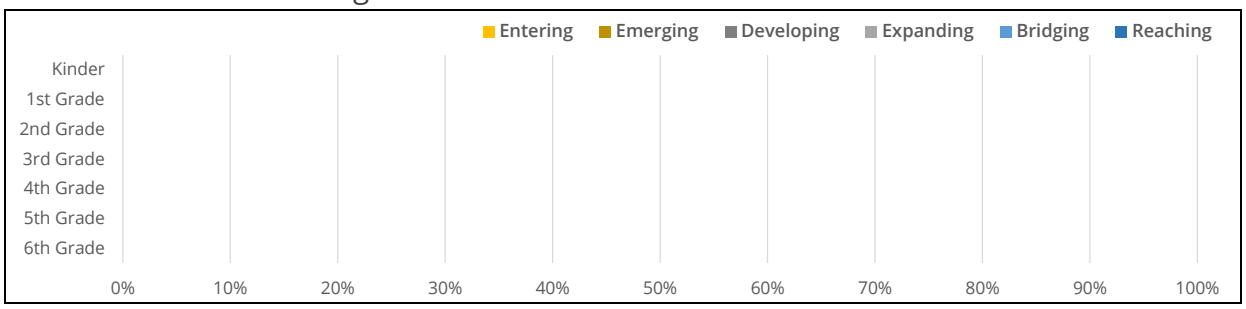

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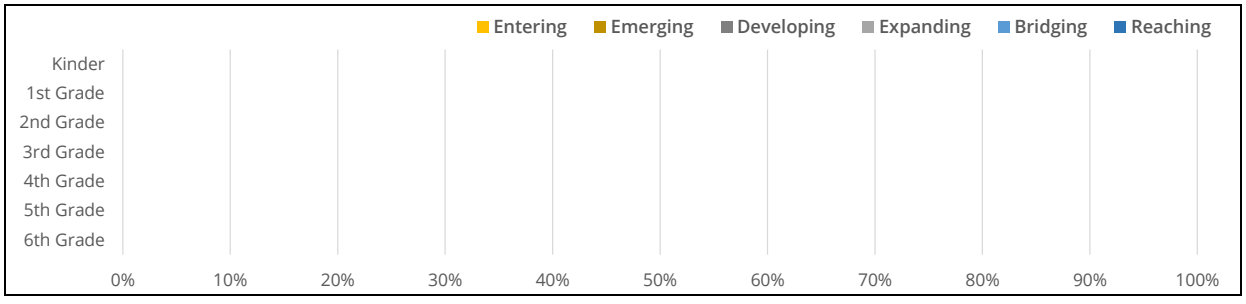


Grade N Sizes

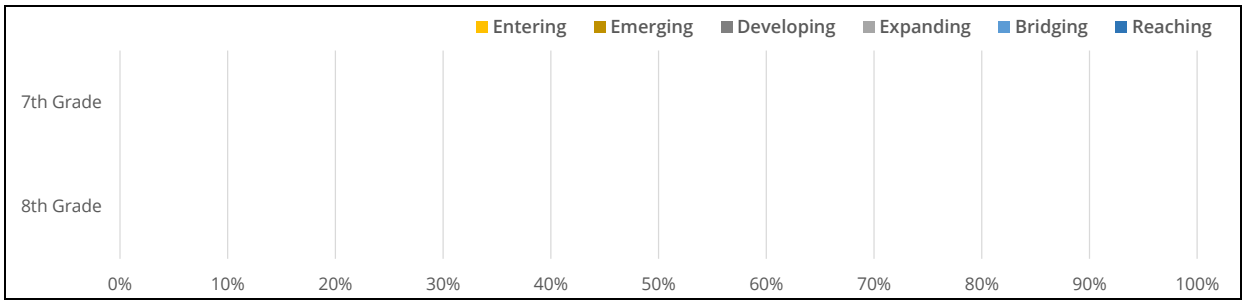
Kindergarten	1st grade	2nd Grade	3rd Grade	4th Grade	5th Grade	6th Grade
2	2	2	1	3	5	1

Washoe County School District

High Desert

Overall ACCESS Domain Levels by Grade

ACCESS Domain: Listening



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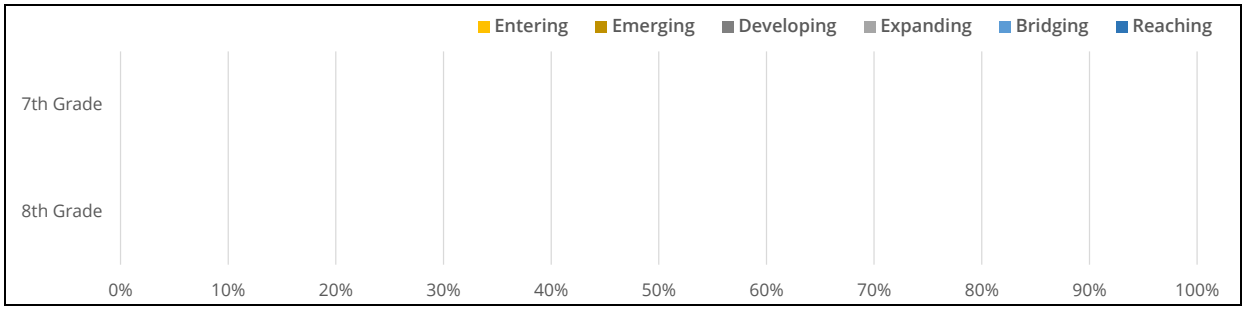

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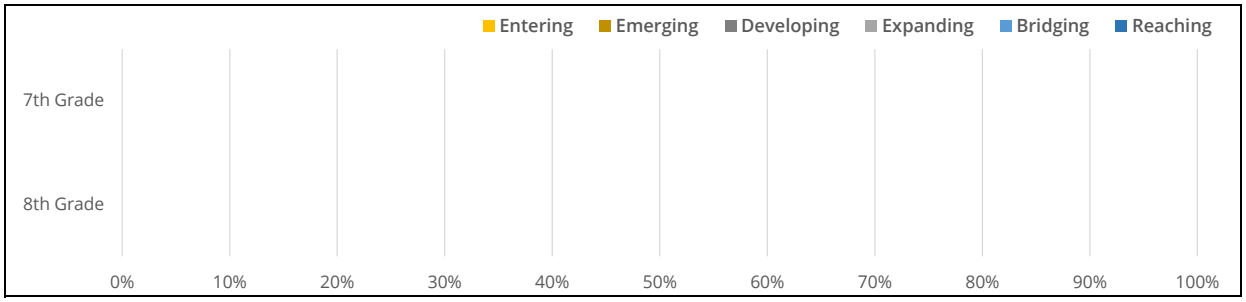

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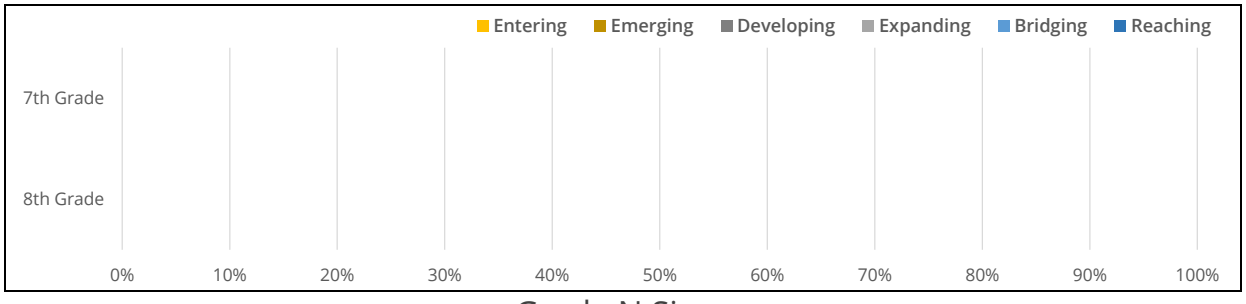


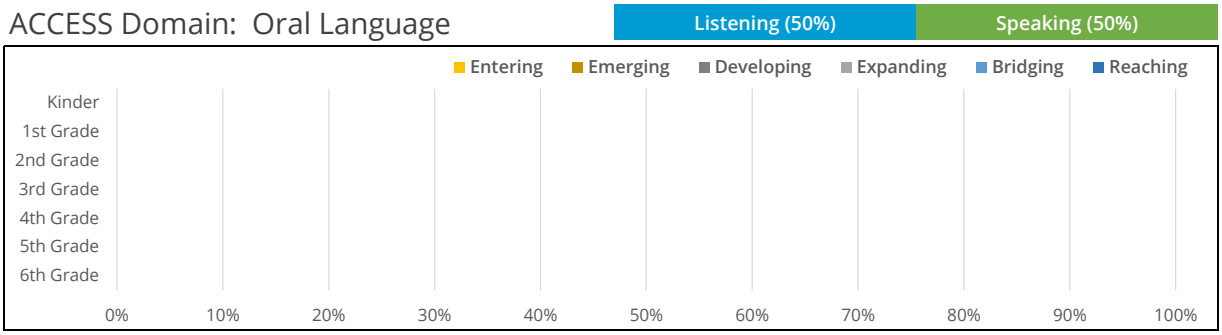
Grade N Sizes

7th Grade	8th Grade
3	4

High Desert

Overall ACCESS Composite Domain
Levels by Grade

ACCESS Domain: Oral Language



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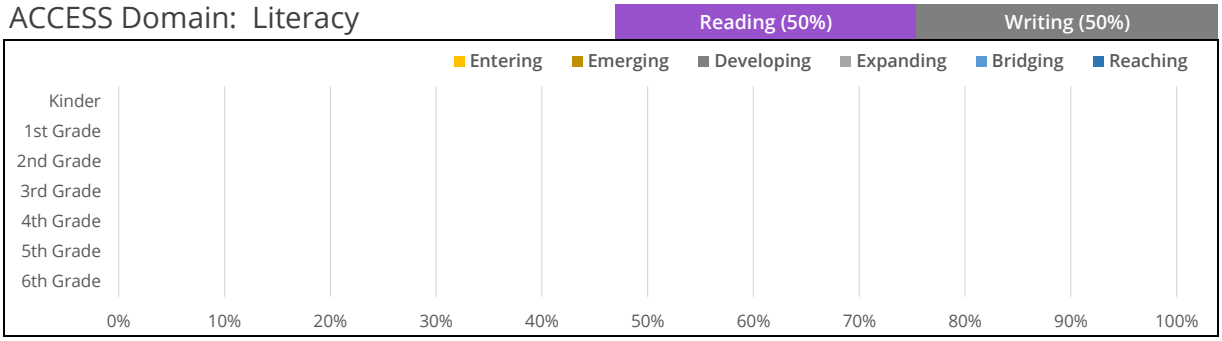
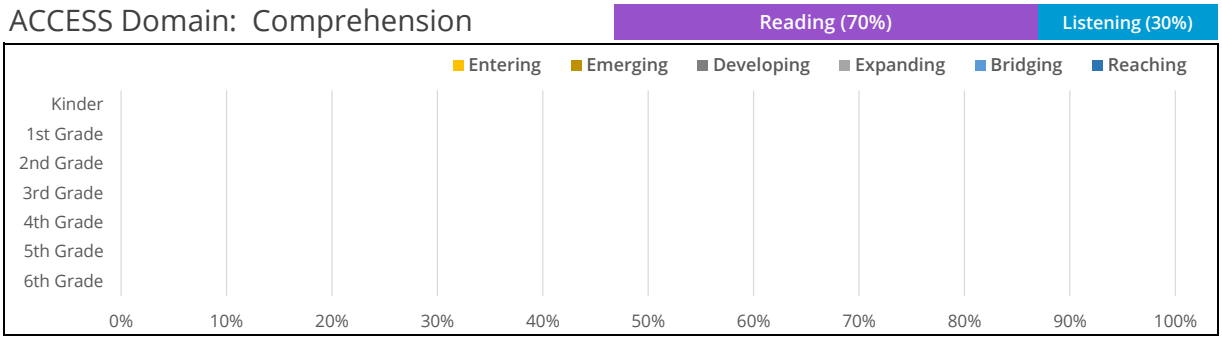
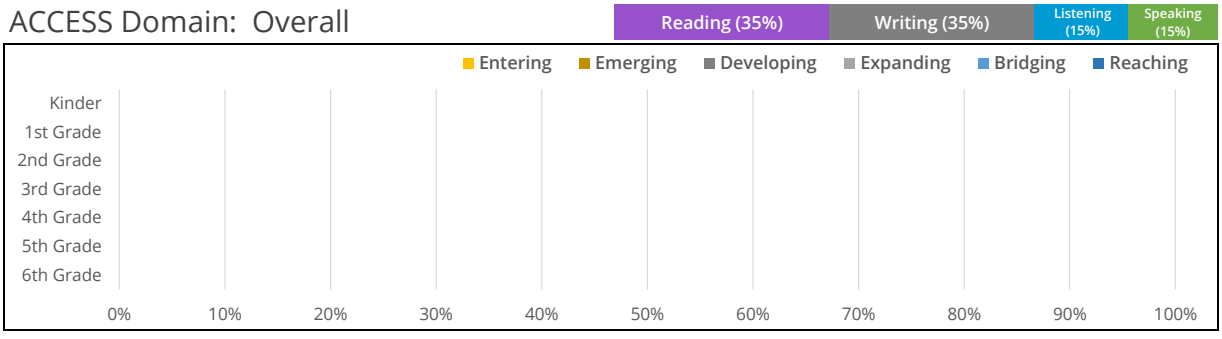


ACCESS Domain: Comprehension



ACCESS Domain: Overall



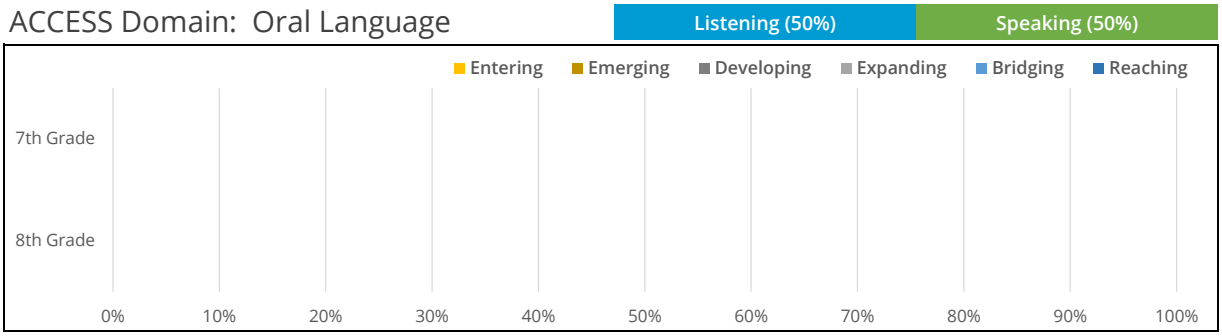
Grade N Sizes

Kindergarten	1st grade	2nd Grade	3rd Grade	4th Grade	5th Grade	6th Grade
2	2	2	1	3	5	1

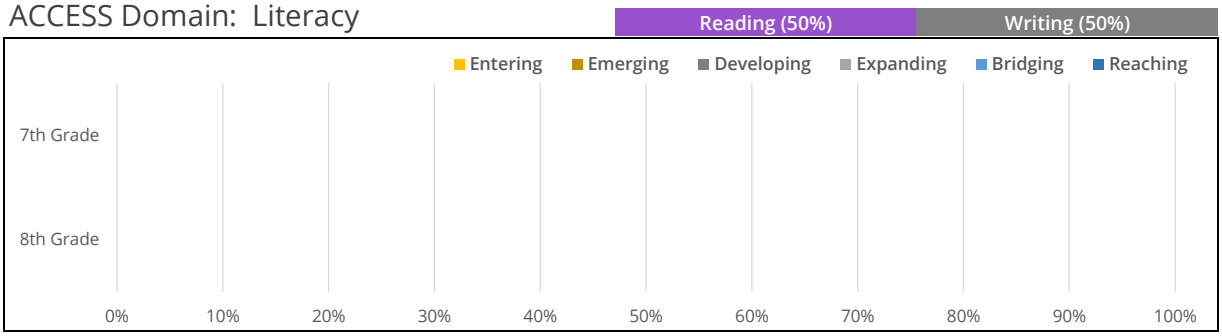
High Desert

Overall ACCESS Composite Domain
Levels by Grade

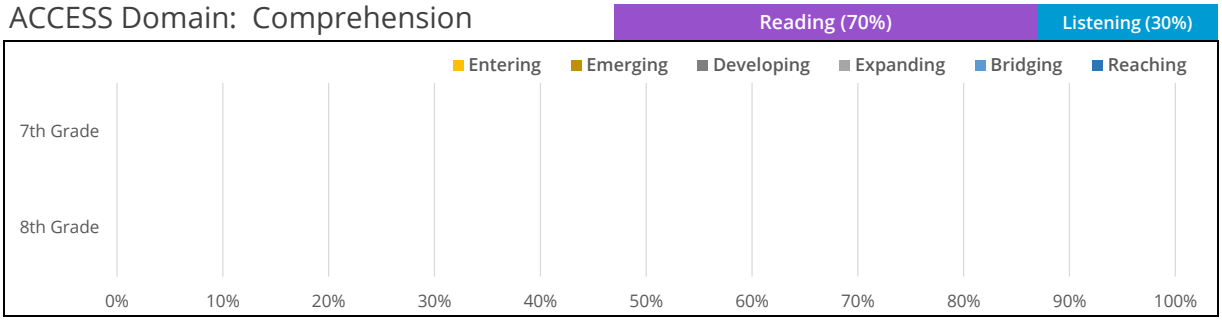
ACCESS Domain: Oral Language



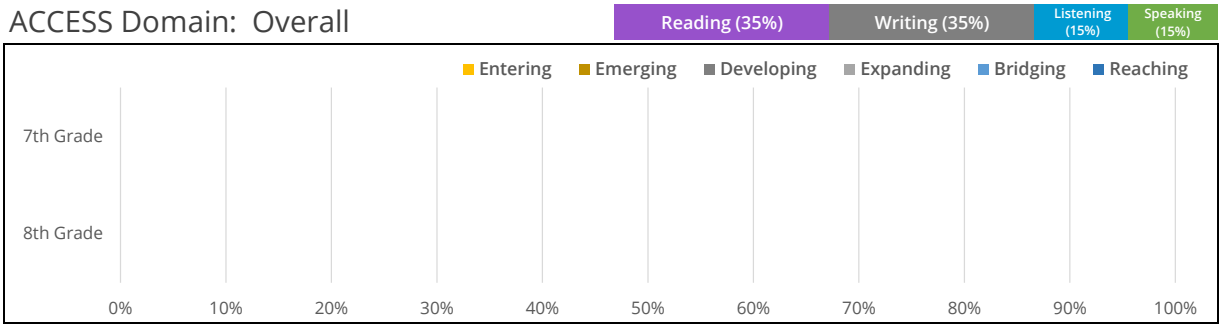
ACCESS Domain: Literacy



ACCESS Domain: Comprehension



ACCESS Domain: Overall



Grade N Sizes

7th Grade	8th Grade
3	4

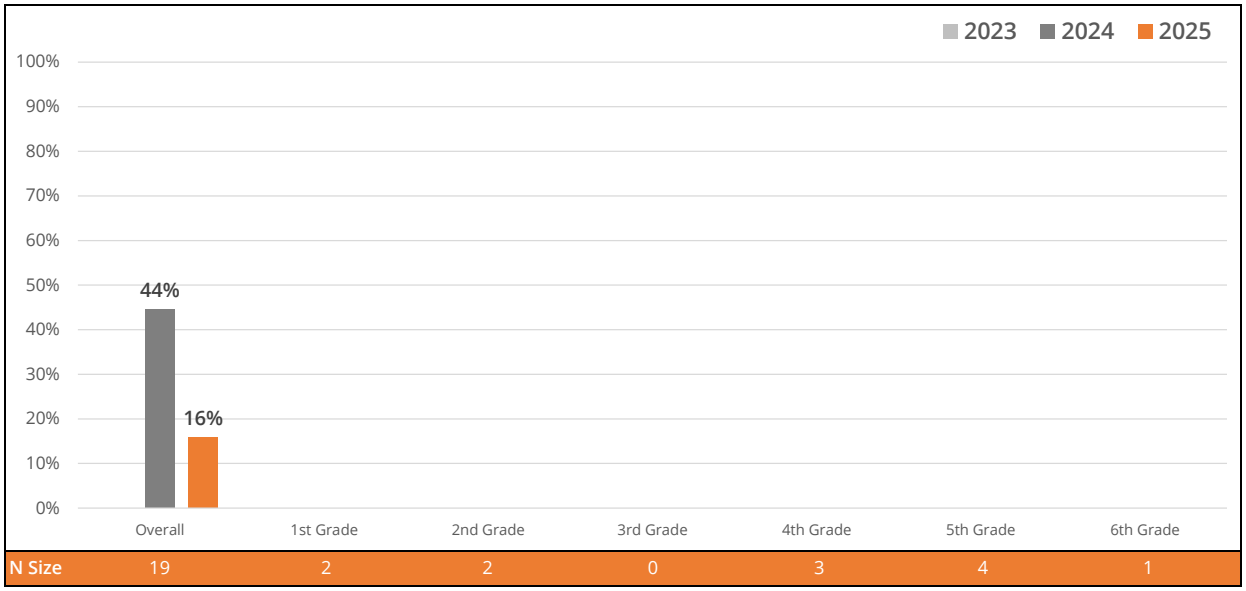
High Desert

ACCESS AGP

Meeting Adequate Growth Percentile

Overall School & Grade Level

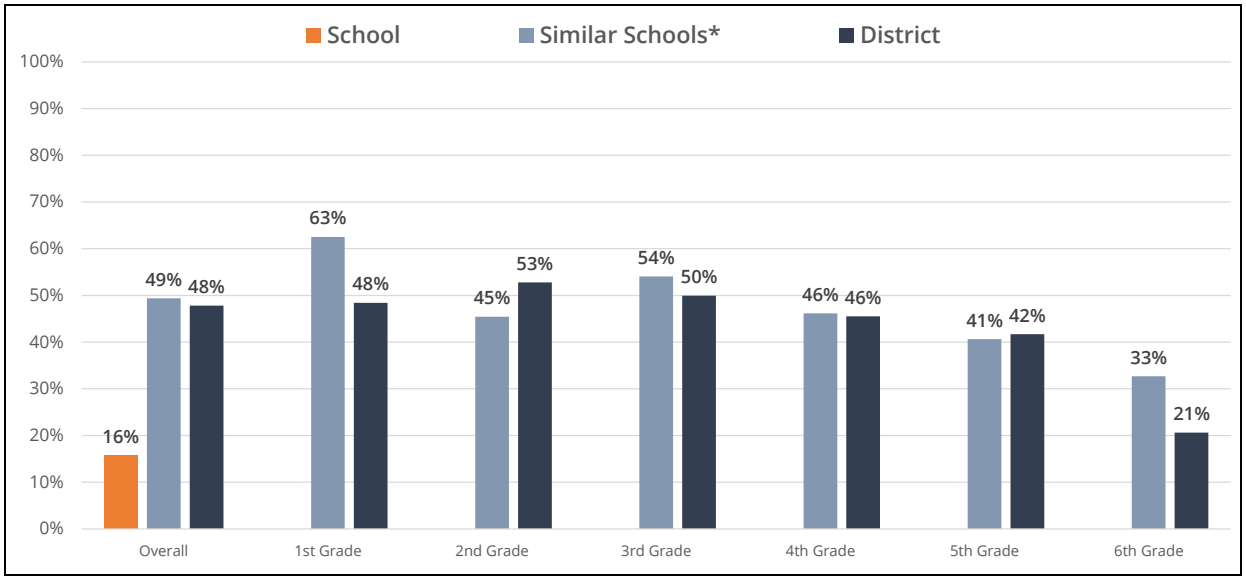
Percentage of students growing on a trajectory that predicts within five years they will earn a scaled composite score that is associated with exiting the EL designation



N Size	19	2	2	0	3	4	1

2025 District & Similar Schools Comparison

Percentage of students growing on a trajectory that predicts within five years they will earn a scaled composite score that is associated with exiting the EL designation



*"Similar school" groupings include schools with comparable percentages of EL students.

*The school profile WIDA ACCESS AGP data includes all students who tested at your school. Please note that NSPF WIDA ACCESS AGP calculations will only include students who tested at your school and met a minimum number of days of enrollment.

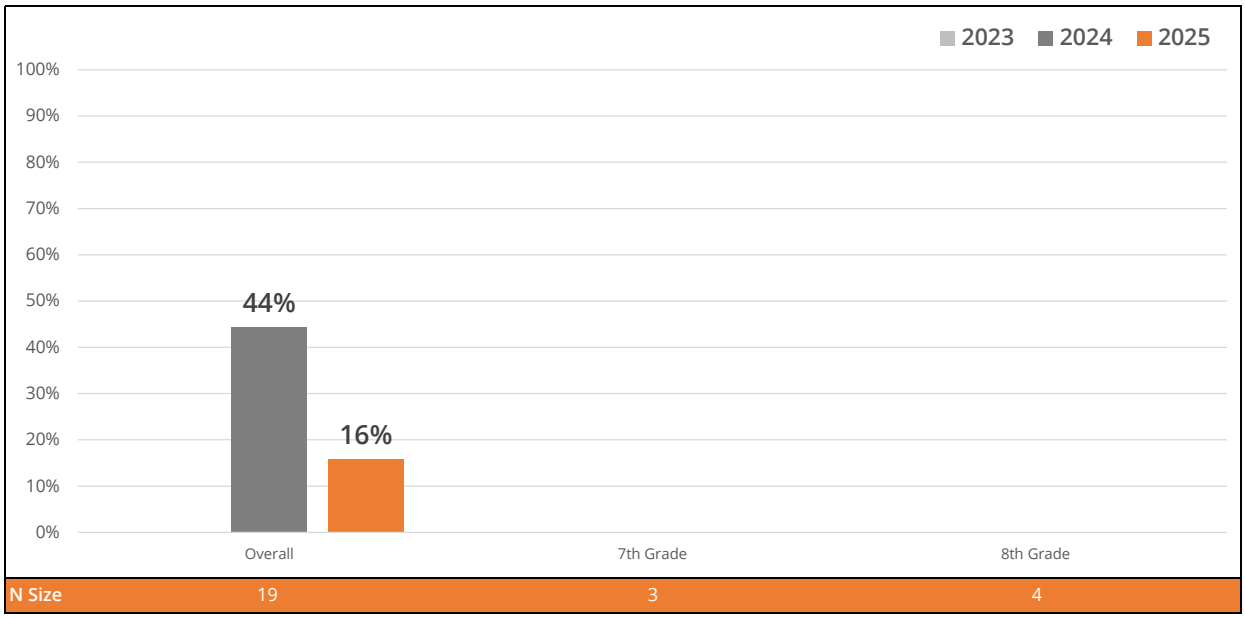
High Desert

ACCESS AGP

Meeting Adequate Growth Percentile

Overall School & Grade Level

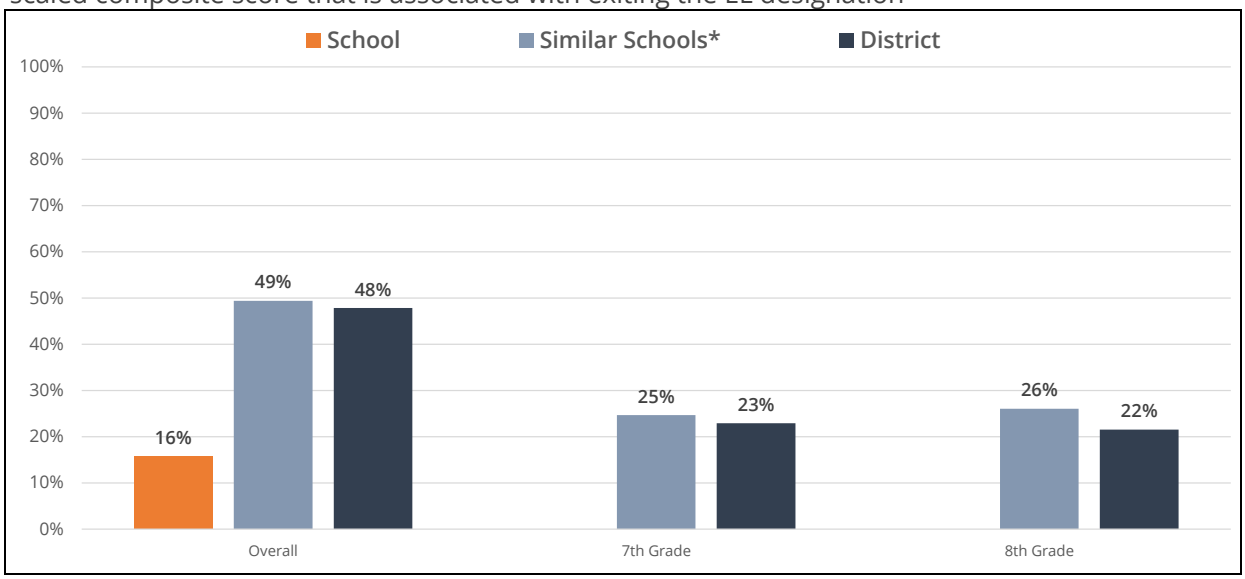
Percentage of students growing on a trajectory that predicts within five years they will earn a scaled composite score that is associated with exiting the EL designation



N Size	19	3	4

2025 District & Similar Schools Comparison

Percentage of students growing on a trajectory that predicts within five years they will earn a scaled composite score that is associated with exiting the EL designation



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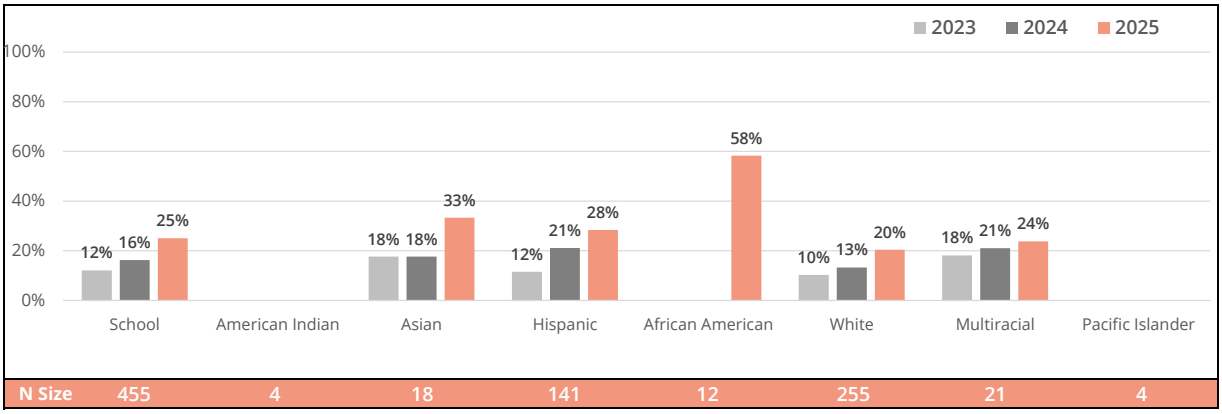
High Desert

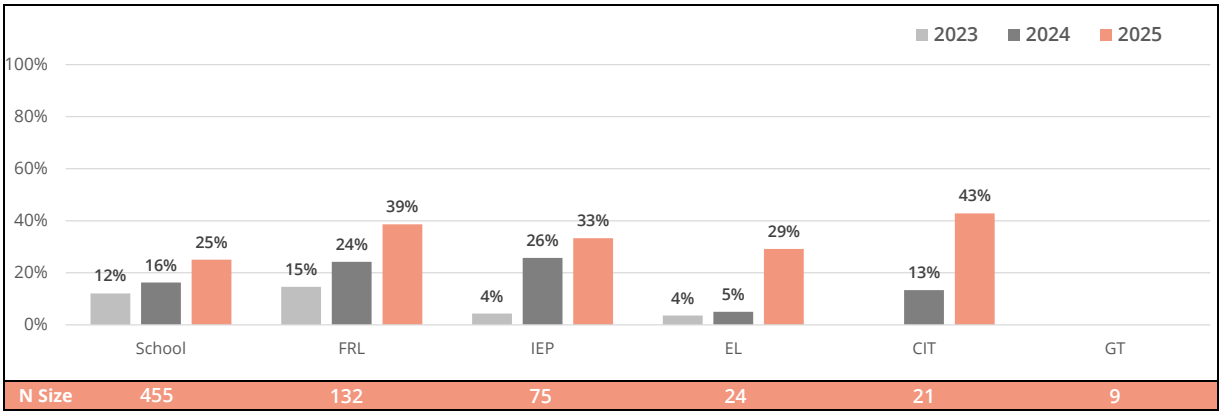
2025 Chronic Absenteeism

Percent of Students with Attendance < 90% by Race/Ethnicity



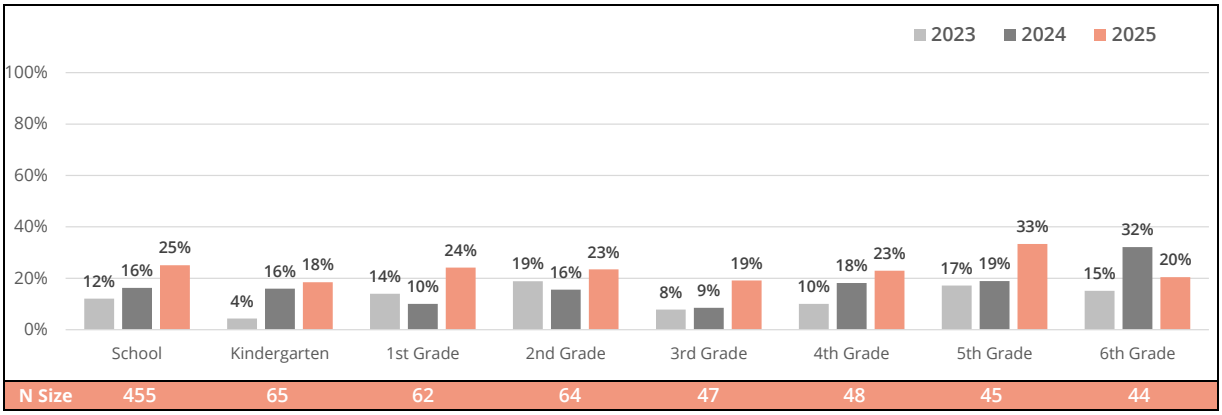
N Size	455	4	18	141	12	255	21	4

Percent of Students with Attendance < 90% by Special Program



N Size	455	132	75	24	21	9

Percent of Students with Attendance < 90% by Grade Level



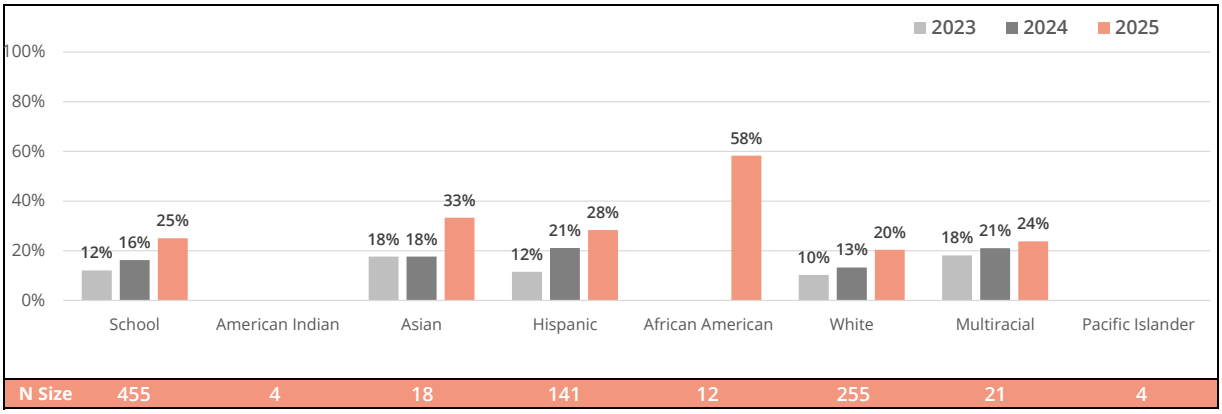
N Size	455	65	62	64	47	48	45	44

Calculation: A student must be enrolled for a minimum of 10 days at a school to be included in the calculation. Students missing 10% or more of scheduled days are chronically absent. Students missing 20% or more of scheduled days are severely chronically absent.

High Desert

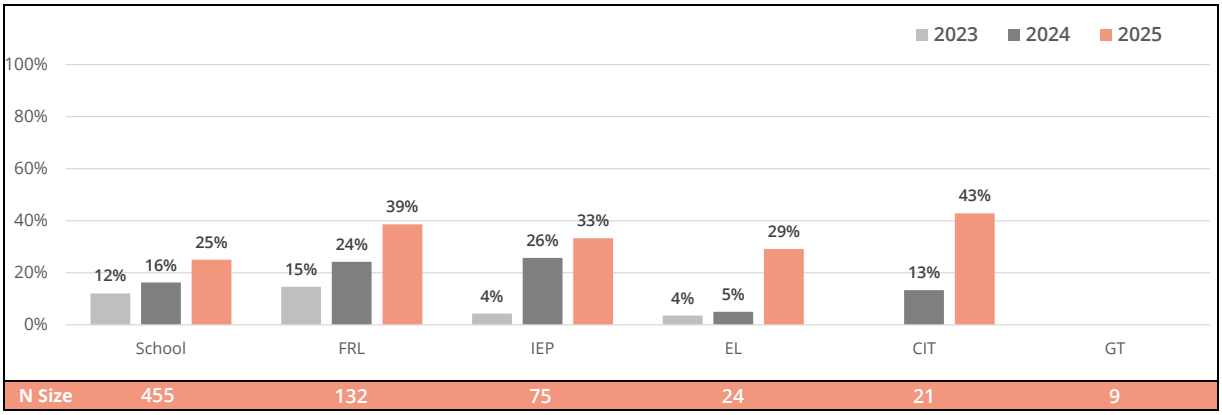
2025 Chronic Absenteeism

Percent of Students with Attendance < 90% by Race/Ethnicity



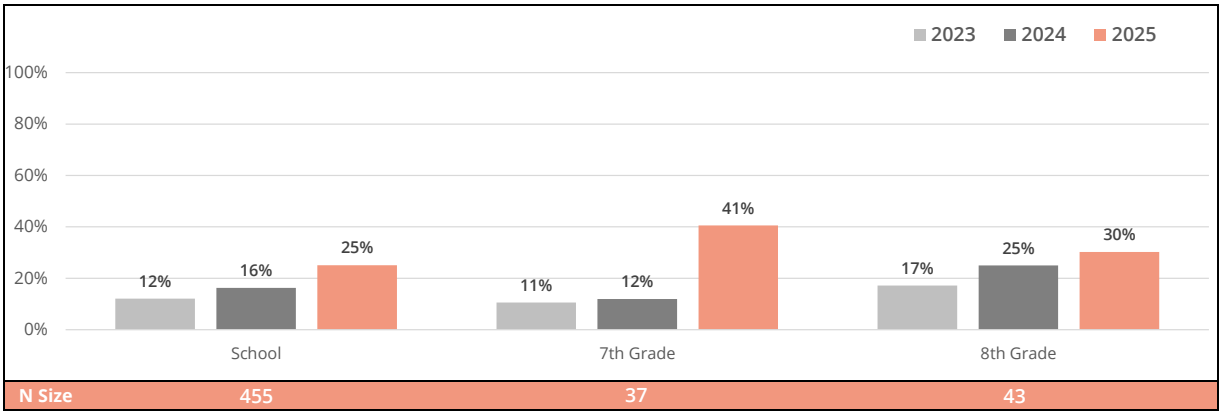
N Size	455	4	18	141	12	255	21	4

Percent of Students with Attendance < 90% by Special Program



N Size	455	132	75	24	21	9

Percent of Students with Attendance < 90% by Grade Level



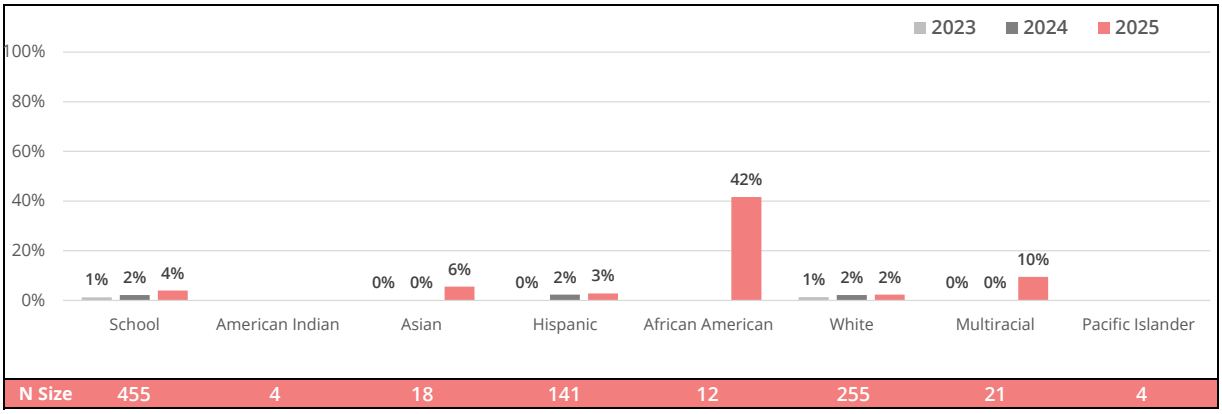
N Size	455	37	43

Calculation: A student must be enrolled for a minimum of 10 days at a school to be included in the calculation. Students missing 10% or more of scheduled days are chronically absent. Students missing 20% or more of scheduled days are severely chronically absent.

High Desert

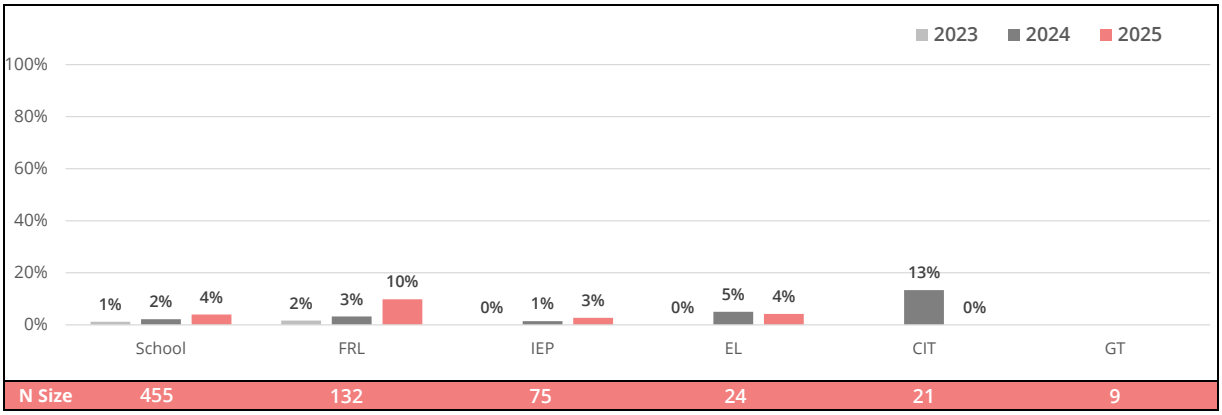
2025 Severe Absenteeism

Percent of Students with Attendance < 80% by Race/Ethnicity



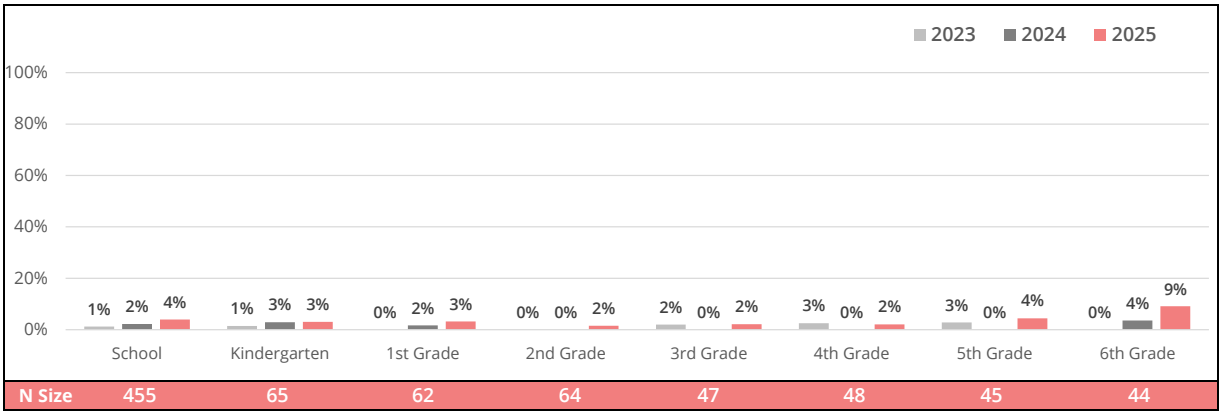
N Size	455	4	18	141	12	255	21	4

Percent of Students with Attendance < 80% by Special Program



N Size	455	132	75	24	21	9

Percent of Students with Attendance < 80% by Grade Level



N Size	455	65	62	64	47	48	45	44

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High Desert

2025 Severe Absenteeism

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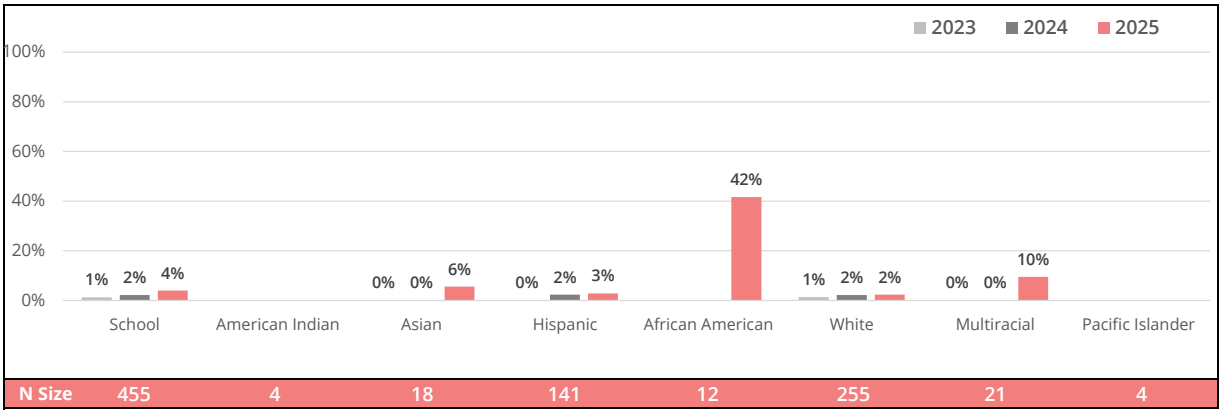
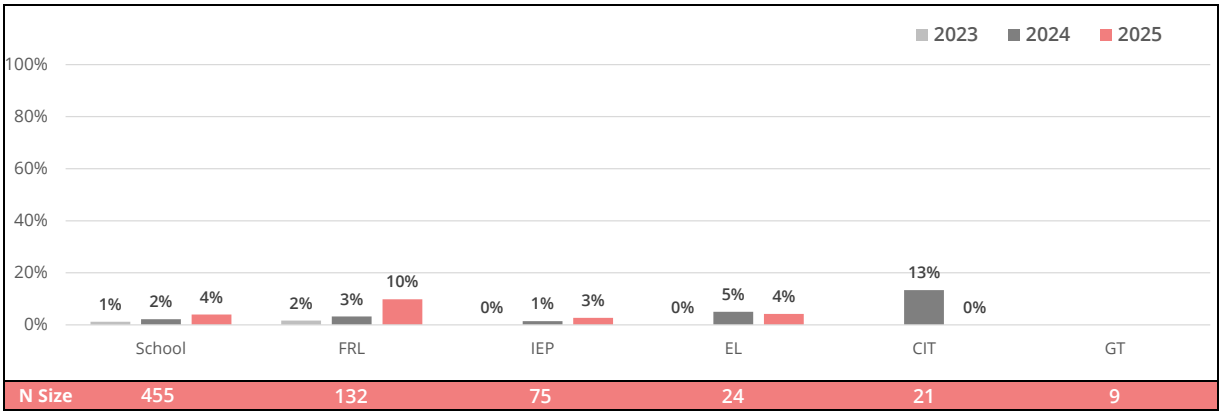


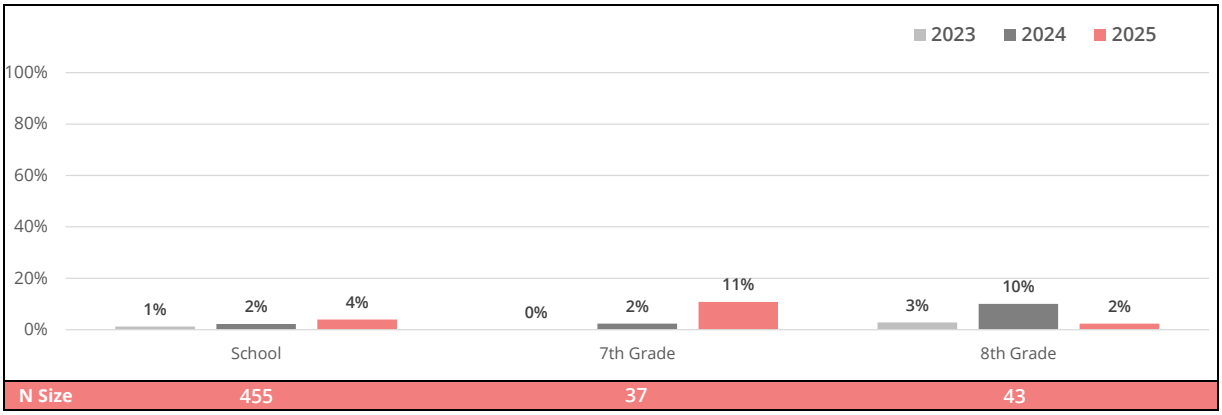
N Size	455	4	18	141	12	255	21	4

Percent of Students with Attendance < 80% by Special Program



N Size	455	132	75	24	21	9

Percent of Students with Attendance < 80% by Grade Level



N Size	455	37	43

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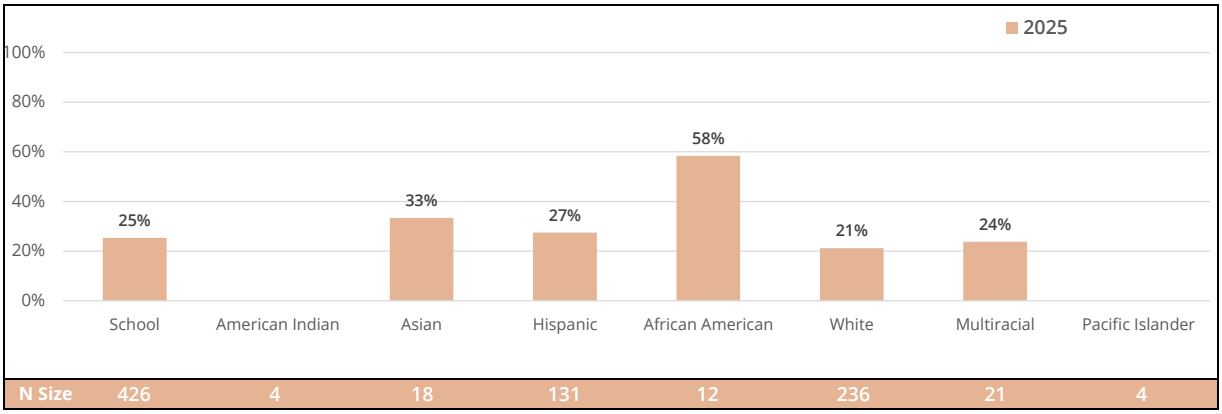
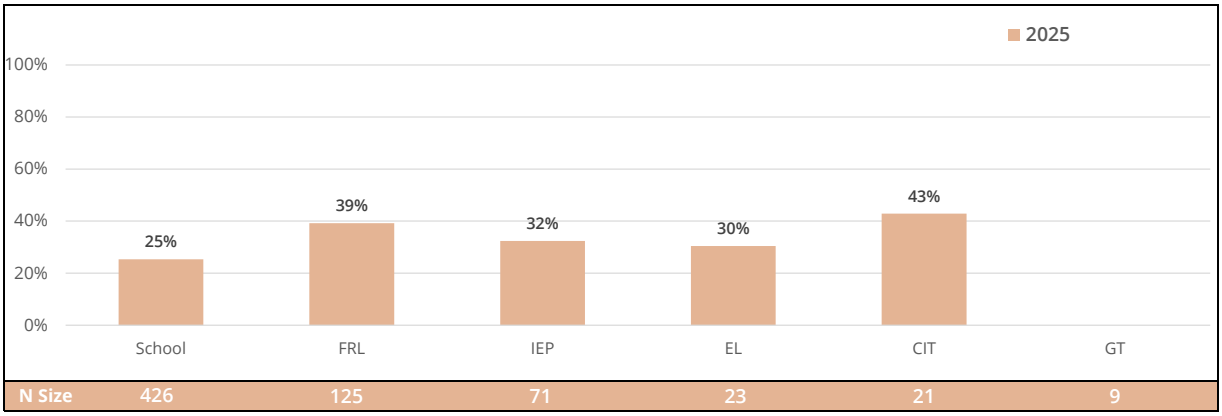
High Desert
2025 Chronic Absenteeism
NSPF Rules

Percent of Students with Attendance < 90% by Race/Ethnicity



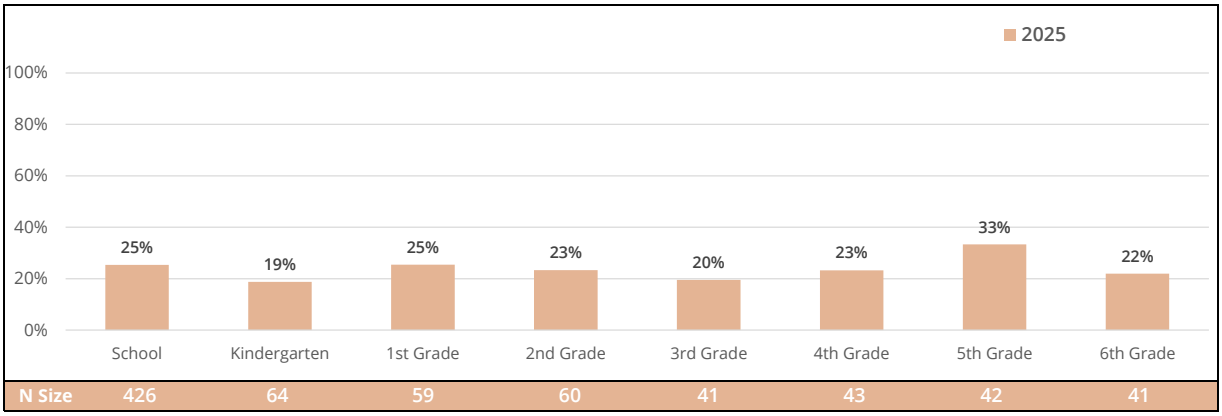
N Size	426	4	18	131	12	236	21	4

Percent of Students with Attendance < 90% by Special Program



N Size	426	125	71	23	21	9

Percent of Students with Attendance < 90% by Grade Level

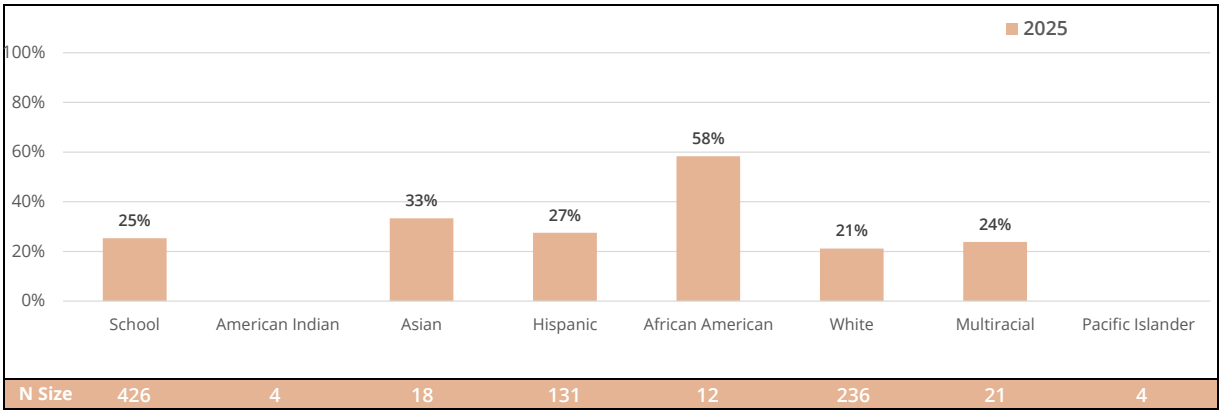


N Size	426	64	59	60	41	43	42	41

NSPF Calculation: A student must be enrolled for a minimum of 91 days at a school to be included in the calculation. Students missing 10% or more of scheduled days are chronically absent.

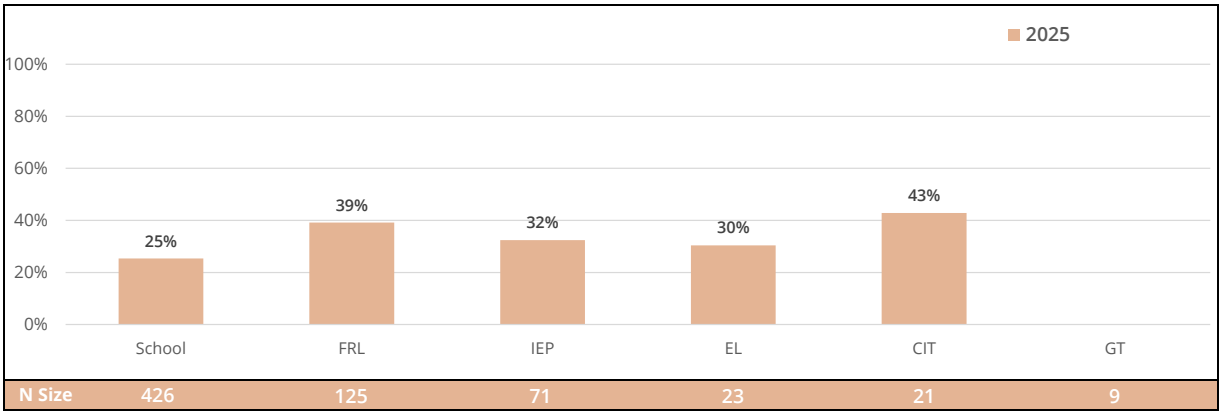
High Desert
2025 Chronic Absenteeism
NSPF Rules

Percent of Students with Attendance < 90% by Race/Ethnicity



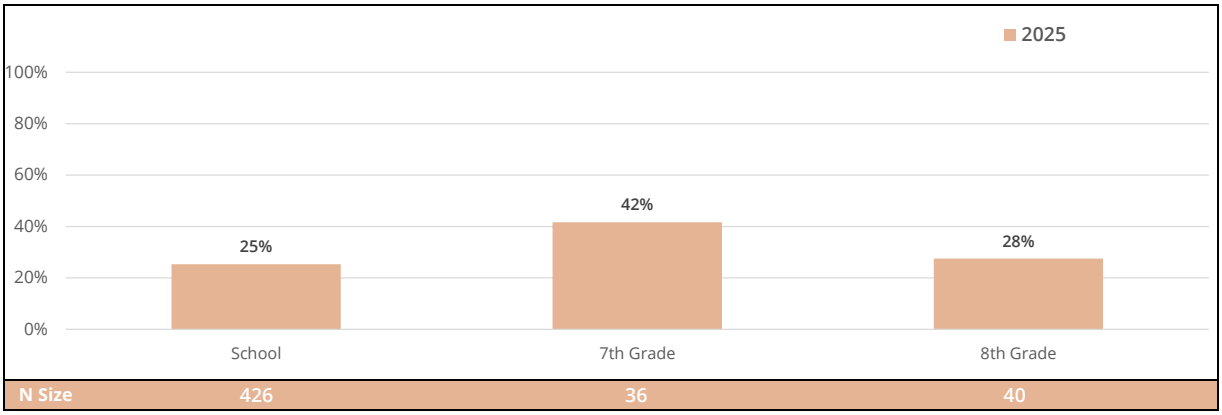
N Size	426	4	18	131	12	236	21	4

Percent of Students with Attendance < 90% by Special Program



N Size	426	125	71	23	21	9

Percent of Students with Attendance < 90% by Grade Level



N Size	426	36	40

NSPF Calculation: A student must be enrolled for a minimum of 91 days at a school to be included in the calculation. Students missing 10% or more of scheduled days are chronically absent.