



**Board of Directors Meeting  
November 30, 2022 @ 5:00PM via Zoom**

**1. Call to Order and Roll Call**

Max Haynes (not present)  
Bonnie Pillaro  
Ashley Allen  
Nicole Commons  
Reid Riker  
Jennifer Linn (joined at 5:30 PM)  
Nancy Smith  
Brigitte Frost

**2. Public Comment**

None

**3. Adopt the Agenda**

Member Riker motions to adopt the agenda as presented, Member Frost seconds the motion and it passes unanimously.

**4. Approval of Board Minutes from 10.26.22**

Member Frost motions to approve the minutes as presented, Member Allen seconds the motion and it passes unanimously. Member Riker abstains.

**5. Approval of the YE22 Financial Audit**

This item will be tabled until the next meeting.

**6. Introduction of New Faculty Members**

Administrator Perez introduced the new members of the faculty.

Teacher Bettingin introduced herself.

## **7. Board Faculty Advisor Duties**

Chairman Commons introduced this item (see supporting documents.)

Administrator Stockton reviewed some specifics and history of this item.

Member Riker motions to approve the board faculty advisor position duties as presented, Member Allen seconds the motion and it passes unanimously.

## **8. Board Faculty Advisor Position**

Chairman Commons invited Administrator Stockton and Perez to comment on this item.

Administrator Sotckton and Perez made comments on suggested appointee Kelly Ryder.

Member Riker motions to appoint Kelly Ryder to the faculty advisor position, Member Frost seconds the motion and it passes unanimously.

## **9. Principal Update**

Administrator Perez reviewed his update (see attached supporting documents.)

## **10. ED Update: Phase III Construction, Grant Update, ED Position for 22.23**

Administrator Stockton reviewed her update (see attached supporting documents.)

## **11. School Performance Plan**

Administrator Perez reviewed this item (see attached supporting documents.)

Member Allen motions to approve the school performance plan as presented, Member Riker seconds the motion and it passes unanimously.

## **12. Montessori Advisor Update; Planes of Development and Pedagogy**

This item will need to be tabled due to a family emergency.

## **13. HDMS Board Personnel Committee Update**

Member Smith reviewed updates from the most recent meeting (see supporting documents.)

## **14. HDMS Board Governance Committee Update**

Member Allen reviewed updates from the most recent meeting (see supporting documents.)

**15. Bylaws amendment; Roberts Rules**

Chairman Commons introduced this item and provided followup as requested from last time.

Administrator Stockton has contacted legal counsel and has provided supporting documents (see attached supporting documents.)

Counsel Eaton has been contacted and guidance has been given on suggested protocol going forward.

Chairman Commons has opened the discussion to overview benefits and liabilities.

**16. Public Comment**

None

**17. Adjournment and Future Agenda Items**

2 HR items added to 12/21 agenda

Robert's Rules

Administrative Restructuring

February Meeting In Person (2/22/23)

Member Riker motions to adjourn the meeting and Member Frost seconds the motion. The meeting is Adjourned it passes unanimously.

Client: **17366.0 - High Desert Montessori Charter School**  
 Engagement: **2022 Audit - High Desert Montessori-NEW**  
 Period Ending: **6/30/2022**  
 Trial Balance: **1001 - General Fund Trial Balance**  
 Workpaper: **Adjusting Journal Entry Report for Client**

Account	Description	W/P Ref	Debit	Credit
<b>Adjusting Journal Entries</b>				
<b>Adjusting Journal Entries JE # 1</b>				
<b>Correct client JE34</b>				
6201-14-29	Additional Compensation		30,409.35	
6210-14-29	Retirement / Pre-K			30,409.35
<b>Total</b>			<b>30,409.35</b>	<b>30,409.35</b>
<b>Adjusting Journal Entries JE # 2</b>				
<b>Record NDE true-up for FY22</b>				
3100-10-10	State Distributive Funds		5,388.20	
1505	NDE Payable			5,388.20
<b>Total</b>			<b>5,388.20</b>	<b>5,388.20</b>
<b>Total Adjusting Journal Entries</b>			<b>35,797.55</b>	<b>35,797.55</b>
<b>Total All Journal Entries</b>			<b>35,797.55</b>	<b>35,797.55</b>

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**HIGH DESERT MONTESSORI SCHOOL**

***Financial Statements and  
Required Supplementary Information***

**June 30, 2022**

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# HIGH DESERT MONTESSORI SCHOOL

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## TABLE OF CONTENTS JUNE 30, 2022

<b>INDEPENDENT AUDITORS' REPORT</b>	1
<b>MANAGEMENT'S DISCUSSION AND ANALYSIS</b>	4
<b>BASIC FINANCIAL STATEMENTS</b>	
Statement of Net Position	12
Statement of Activities	13
Balance Sheet - Governmental Funds	14
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	15
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	16
Reconciliation of Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities	18
Statement of Changes in Student Activity Agency Fund	19
Notes to Financial Statements	20
<b>REQUIRED SUPPLEMENTARY INFORMATION</b>	
Schedule of the School's Proportionate Share of Net Pension Liability	34
Schedule of the School's Contributions to Nevada PERS	35
Budgetary Comparison Schedule - Governmental Funds	36
<b>COMPLIANCE SECTION</b>	
Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	38
Independent Auditors' Comments	40

## **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.

## **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 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, 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.

Reno, Nevada  
December 20, 2022

**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 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, 2022 was \$298,893, which represents an increase of \$516,232 from the prior year net position (deficit) of \$(219,339).
- The General Fund had a fund balance of \$4,123,952, which includes amounts that are either restricted or nonspendable totaling \$3,729,370 as of June 30, 2022.

**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.

**HIGH DESERT MONTESSORI SCHOOL  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2022**

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 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 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).

**HIGH DESERT MONTESSORI SCHOOL  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2022**

*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 33.

*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 Schedule* can be found on pages 36-37. 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). This information can be found on pages 34 and 35.

**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 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 School's net position is \$2,736,476, reflecting its investment in capital assets (e.g. buildings, improvements, furniture and equipment) net of related bonded debt. These capital assets are used to provide educational services to its students; consequently, they are not available for future spending.

**HIGH DESERT MONTESSORI SCHOOL  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2022**

Below is a summary of the School's net position for 2022 compared to 2021:

<b>HIGH DESERT MONTESSORI SCHOOL NET POSITION (DEFICIT)</b>			
	<b>2022</b>	<b>2021</b>	<b>Change</b>
<b>Assets</b>			
Current assets	\$ 682,403	\$ 638,181	\$ 44,222
Other assets	72,170	90,740	(18,570)
Restricted cash and equivalents	3,657,200	10,844,325	(7,187,125)
Net capital assets	<u>12,051,804</u>	<u>6,623,164</u>	<u>5,428,640</u>
Total Assets	16,463,577	18,196,410	(1,732,833)
<b>Deferred Outflows of Resources</b>	<u>1,695,355</u>	<u>489,870</u>	<u>1,205,485</u>
Total Assets and Deferred Outflows	18,158,932	18,686,280	(527,348)
<b>Liabilities</b>			
Current liabilities	287,821	546,360	(258,539)
Long-term liabilities, due in one year	131,475	109,141	22,334
Long-term liabilities, due after one year	<u>15,025,951</u>	<u>17,390,009</u>	<u>(2,364,058)</u>
Total Liabilities	15,445,247	18,045,510	(2,600,263)
<b>Deferred Inflows of Resources</b>	<u>2,416,792</u>	<u>860,109</u>	<u>1,556,683</u>
Total Liabilities and Deferred Inflows	17,862,039	18,905,619	(1,043,580)
<b>Net Position (Deficit)</b>			
Net investment in capital assets	2,736,476	2,797,268	(60,792)
Unrestricted (Deficit)	<u>(2,439,583)</u>	<u>(3,016,607)</u>	<u>577,024</u>
Total Net Position (Deficit)	<u>\$ 296,893</u>	<u>\$ (219,339)</u>	<u>\$ 516,232</u>

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

**HIGH DESERT MONTESSORI SCHOOL  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2022**

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 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.

**HIGH DESERT MONTESSORI SCHOOL  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2022**

The changes in the School's net position for the years ended June 30, 2022 and 2021 are presented below:

<b>HIGH DESERT MONTESSORI SCHOOL CHANGES IN NET POSITION</b>			
	<b>2022</b>	<b>2021</b>	<b>Change</b>
<b>Revenues:</b>			
Program revenue:			
Operating grants	\$ 1,461,252	\$ 307,690	\$1,153,562
Charges for services	668,983	337,164	331,819
General revenue:			
State funding	2,757,570	2,694,907	62,663
Contributions/donations	36,174	34,606	1,568
PPP loan forgiveness	-	449,654	(449,654)
Gain on sale of property	343,779	-	343,779
Other income	16,202	3,010	13,192
<b>Total Revenues</b>	<u>5,283,960</u>	<u>3,827,031</u>	<u>1,456,929</u>
<b>Expenses:</b>			
Instruction	1,795,904	1,561,050	234,854
Support services	2,111,959	2,054,698	57,261
Depreciation	209,393	416,320	(206,927)
Interest	650,472	209,550	440,922
<b>Total Expenses</b>	<u>4,767,728</u>	<u>4,241,618</u>	<u>526,110</u>
<b>Change in Net Position</b>	<u>\$ 516,232</u>	<u>\$ (414,587)</u>	<u>\$ 930,819</u>

**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

**HIGH DESERT MONTESSORI SCHOOL  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2022**

accompanying "Budgetary Comparison Schedules", which can be found on pages 36-37. 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 ADMINISTRATION**

***Capital Assets***

As of June 30, 2022 High Desert Montessori School had total capital assets, net of accumulated depreciation of \$12,051,804, which includes land, buildings and related improvements, equipment and furniture. Depreciation expense amounted to \$209,393 for the year. Additional detail can be found on page 26 of these statements.

***Debt Administration***

The School's long-term debt is comprised of the estimate of the future obligation of employee pensions (as discussed earlier in this document), and borrowings related to the June 2021 bond sale of \$11,965,000, issued by the Public Finance Authority of the State of Wisconsin, the proceeds of which became the principal debt obligation of the School and were utilized primarily for its Silverada construction project. Additional detail on long-term debt and pension obligations can be found beginning on page 27 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, 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.



**HIGH DESERT MONTESSORI SCHOOL  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2022**

**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 JUNE 30, 2022

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Cash	\$ 245,676
Receivables	436,727
Prepaid expenses	72,170
Restricted cash and cash equivalents	3,657,200
Capital assets, net	<u>12,051,804</u>
Total Assets	16,463,577
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred outflows related to pensions	<u>1,695,355</u>
Total Assets and Deferred Outflows	<u>18,158,932</u>
<b>LIABILITIES</b>	
Accounts payable	39,692
Salaries and benefits payable	248,129
Long-term liabilities:	
Due within one year	131,475
Due in more than one year	<u>15,025,951</u>
Total Liabilities	15,445,247
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Cell tower rights	279,940
Deferred inflows related to pensions	<u>2,136,852</u>
Total Liabilities and Deferred Inflows	<u>17,862,039</u>
<b>NET POSITION</b>	
Investment in capital assets, net of related debt	2,736,476
Unrestricted	<u>(2,439,583)</u>
Total Net Position	<u>\$ 296,893</u>

See accompanying notes.

# HIGH DESERT MONTESSORI SCHOOL

## STATEMENT OF ACTIVITIES YEAR ENDED JUNE 30, 2022

GOVERNMENTAL ACTIVITIES FUNCTIONS / PROGRAMS	EXPENSES	PROGRAM REVENUES		NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION
		CHARGES FOR SERVICES	OPERATING GRANTS	
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)	668,983	-	140,015
Depreciation	(209,393)	-	-	(209,393)
Interest and fiscal charges	(650,472)	-	-	(650,472)
Total Support	(2,971,824)	668,983	-	(2,302,841)
Total Governmental Activities	\$ (4,767,728)	\$ 668,983	\$ 1,461,252	(2,637,493)
<b>General Revenues</b>				
State funding				2,757,570
Donations				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

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
<b>ASSETS</b>				
Cash	\$ 245,676	\$ -	\$ 245,676	\$ 624,664
Receivables	436,727		436,727	13,518
Prepaid expenses	72,170		72,170	90,740
Restricted cash and cash equivalents	3,657,200		3,657,200	10,844,325
<b>Total Assets</b>	<b>\$ 4,411,773</b>	<b>\$ -</b>	<b>\$ 4,411,773</b>	<b>\$ 11,573,247</b>
<b>LIABILITIES</b>				
Accounts payable	\$ 39,692	\$ -	\$ 39,692	\$ 338,237
Accrued payroll and benefits	248,129	-	248,129	208,123
<b>Total Liabilities</b>	<b>287,821</b>	<b>-</b>	<b>287,821</b>	<b>546,360</b>
<b>FUND BALANCES</b>				
Nonspendable	72,170	-	72,170	90,740
Restricted	3,657,200	-	3,657,200	10,844,325
Unassigned	394,582	-	394,582	91,822
<b>Total Fund Balance</b>	<b>4,123,952</b>	<b>-</b>	<b>4,123,952</b>	<b>11,026,887</b>
<b>Total Liabilities, Deferred Inflows, and Fund Balances</b>	<b>\$ 4,411,773</b>	<b>\$ -</b>	<b>\$ 4,411,773</b>	<b>\$ 11,573,247</b>

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 resources and therefore are not reported in the governmental funds:

Governmental capital assets	13,106,276	
Less accumulated depreciation	<u>(1,054,472)</u>	12,051,804

Deferred outflows related to pension, including payments made subsequent to the measurement date are not reported in governmental funds. 1,695,355

Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds:

Long-term debt	(12,972,528)	
Net pension liability	<u>(2,184,898)</u>	(15,157,426)

Deferred inflows related to pension investment returns and changes in advance payments:

Advance payments for cellular tower rights	(279,940)	
Pension requirement	<u>(2,136,852)</u>	<u>(2,416,792)</u>

**Net Position - Governmental Activities** **\$ 296,893**

*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
<b>REVENUES</b>				
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	49,852	1,302,687	97,007
<b>Total Revenues</b>	<b>4,728,754</b>	<b>208,417</b>	<b>4,937,171</b>	<b>3,374,367</b>
<b>EXPENDITURES</b>				
<b>Current</b>				
<b>Instruction</b>				
Regular programs	1,603,641	-	1,603,641	1,399,345
Special programs	166,372	208,417	374,789	194,440
<b>Total Instruction</b>	<b>1,770,013</b>	<b>208,417</b>	<b>1,978,430</b>	<b>1,593,785</b>
<b>Support Services</b>				
Administration	712,953	-	712,953	1,305,970
Operations and maintenance	293,286	-	293,286	217,235
Student support	122,166	-	122,166	127,138
Other support	571,241	-	571,241	356,455
Nutrition services	382,183	-	382,183	-
<b>Total Support Services</b>	<b>2,081,829</b>	<b>-</b>	<b>2,081,829</b>	<b>2,006,798</b>
<b>Capital Outlay</b>	<b>8,131,682</b>	<b>-</b>	<b>8,131,682</b>	<b>2,033,057</b>
<b>Debt Service</b>				
Principal	57,665	-	57,665	2,006,620
Interest	659,484	-	659,484	209,550
Other	17,046	-	17,046	-
<b>Total Debt Service</b>	<b>734,195</b>	<b>-</b>	<b>734,195</b>	<b>2,216,170</b>
<b>Total Expenditures</b>	<b>12,717,719</b>	<b>208,417</b>	<b>12,926,136</b>	<b>7,849,810</b>
<b>Excess (Deficiency) of Revenue Over (Under) Expenditures</b>	<b>(7,988,965)</b>	<b>-</b>	<b>(7,988,965)</b>	<b>(4,475,443)</b>

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, 2022

(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2021)

	GENERAL FUND	SPECIAL EDUCATION FUND	TOTALS	
			GOVERNMENTAL FUNDS	
			2022	2021
<b>OTHER FINANCING SOURCES (USES)</b>				
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
	<u>1,086,030</u>	<u>-</u>	<u>1,086,030</u>	<u>14,606,990</u>
Net Change in Fund Balance	(6,902,935)	-	(6,902,935)	10,131,547
FUND BALANCE, July 1, 2021	<u>11,026,887</u>	<u>-</u>	<u>11,026,887</u>	<u>895,340</u>
FUND BALANCE, June 30, 2022	<u>\$ 4,123,952</u>	<u>\$ -</u>	<u>\$ 4,123,952</u>	<u>\$ 11,026,887</u>

See accompanying notes.

# HIGH DESERT MONTESSORI SCHOOL

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## 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 depreciated over their estimated useful lives.

Capital outlay	7,994,255	
Net basis of disposed assets	(2,356,486)	
Less current year depreciation expense	<u>(209,393)</u>	5,428,376

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

Deferred bond premiums are recognized in income over the term of the bond. 26,058

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. 1,671,900

Pension expense - difference between actuarial determined liability and actual contributions made. 289,823

**Change in Net Position - Governmental Activities** **\$ 516,232**

*See accompanying notes.*



# HIGH DESERT MONTESSORI SCHOOL

## STATEMENT OF CHANGES IN STUDENT ACTIVITY AGENCY FUND YEAR ENDED JUNE 30, 2022

	<u>BALANCE</u> <u>JULY 1, 2021</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE</u> <u>JUNE 30, 2022</u>
<b>ASSETS</b>				
Cash	<u>\$ 25,250</u>	<u>\$ 3,644</u>	<u>\$ -</u>	<u>\$ 28,894</u>
<b>LIABILITIES</b>				
Accounts payable	127	-	127	-
Due to student groups	<u>25,123</u>	<u>3,771</u>	<u>-</u>	<u>28,894</u>
Total Liabilities	<u>\$ 25,250</u>	<u>\$ 3,771</u>	<u>\$ 127</u>	<u>\$ 28,894</u>

# HIGH DESERT MONTESSORI SCHOOL

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## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022

### 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.

# HIGH DESERT MONTESSORI SCHOOL

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## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022

### **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

# HIGH DESERT MONTESSORI SCHOOL

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## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022

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.

# HIGH DESERT MONTESSORI SCHOOL

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## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022

### *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 and cash and cash equivalents maintained at Wilmington Trust, which is restricted for the purpose of debt service.

### *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, 2022, but which were not yet paid as of that date.

# HIGH DESERT MONTESSORI SCHOOL

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022

### *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 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 2021. 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:

<u>Program / Function</u>	<u>Amount</u>
General Fund:	
Capital outlay	<u>\$ 58,279</u>

### **NOTE 3 – CASH**

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 \$245,676 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 and cash equivalents of \$3,657,200 are held in Wilmington Trust and are restricted for debt service.

# HIGH DESERT MONTESSORI SCHOOL

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## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022

### 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, 2022, 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.

# HIGH DESERT MONTESSORI SCHOOL

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2022

*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, 2022 is shown below:

	<u>Balance</u> <u>July 1, 2021</u>	<u>Increases</u> <u>(Decreases)</u>	<u>Balance</u> <u>June 30, 2022</u>
Nondepreciable capital assets			
Land	\$ 1,297,439	\$ (925,685)	\$ 371,754
Depreciable capital assets			
Buildings and improvements	6,420,587	6,109,620	12,530,207
Computers and equipment	158,282	(26,760)	131,522
Furniture and fixtures	91,793	(19,000)	72,793
Total cost	6,670,662	6,063,860	12,734,522
Less: accumulated depreciation	1,601,345	(546,873)	1,054,472
Depreciable assets, net	5,069,317	6,610,733	11,680,050
Construction in progress	256,408	(256,408)	-
Governmental Activities			
Capital assets, net	\$ 6,623,164	\$ 5,428,640	\$ 12,051,804

Depreciation expense of \$209,393 for the year ended June 30, 2022 have not been allocated to the School's functions/programs.



# HIGH DESERT MONTESSORI SCHOOL

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022

### 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 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.

Total interest expense related to the School's long-term debt for the year ended June 30, 2022 was \$633,426.

The following shows the changes in the School's long-term liabilities for the year ended June 30, 2022:

	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)	-	-
	<u>2,519,505</u>	<u>14,157,336</u>	<u>(2,006,620)</u>	<u>14,670,221</u>	<u>109,141</u>
Net pension liability	3,181,118	-	(352,189)	2,828,929	-
Total long-term liabilities	<u>\$ 5,700,623</u>	<u>\$ 14,157,336</u>	<u>\$ (2,358,809)</u>	<u>\$ 17,499,150</u>	<u>\$ 109,141</u>

# HIGH DESERT MONTESSORI SCHOOL

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022

The annual debt service requirements for the outstanding bonds as of June 30, 2022, net of bond premiums, are as follows:

Fiscal Year	Principal	Interest	Total Requirements
2023	\$ 105,417	\$ 597,813	\$ 703,230
2024	110,416	592,541	702,957
2025	115,417	587,021	702,438
2026	120,833	581,250	702,083
2027	130,417	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	1,210,000	2,303,729	3,513,729
2043-2047	1,541,250	1,970,104	3,511,354
2048-2052	1,968,334	1,543,834	3,512,168
2053-2057	2,515,416	999,812	3,515,228
2058-2062	2,441,667	308,375	2,750,042
	<u>\$ 11,956,250</u>	<u>\$ 15,399,896</u>	<u>\$ 27,356,146</u>

### NOTE 8 – DEFERRED INFLOWS OF RESOURCES OTHER THAN PENSIONS

As of June 30, 2021, deferred inflows 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

# HIGH DESERT MONTESSORI SCHOOL

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## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022

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)

# HIGH DESERT MONTESSORI SCHOOL

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022

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, 2022 was 15.50% for the EE/ER contribution and 29.75% for the EPC contribution. The School's contributions were \$283,669 for the year ended June 30, 2022.

### 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, 2021:

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%
	<u>100%</u>	

### 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.

# HIGH DESERT MONTESSORI SCHOOL

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022

### 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%)	Discount Rate (7.25%)	1% Increase in Discount Rate (8.25%)
Net Pension Liability	\$ 4,350,062	\$ 2,184,898	\$ 398,815

### 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, 2021, 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%
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

# HIGH DESERT MONTESSORI SCHOOL

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022

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 resources related to pensions from the following sources:

	Deferred Outflows 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 between the District's contributions and proportionate share of contributions	444,242	338,668
The District's contributions subsequent to the measurement date	283,669	-
	<u>\$ 1,695,355</u>	<u>\$ 2,136,852</u>

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, 2023. 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
2023	\$ (243,664)
2024	(243,725)
2025	(249,963)
2026	(258,746)
2027	236,614
2028	34,318
	<u>\$ (725,166)</u>

# HIGH DESERT MONTESSORI SCHOOL

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## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022

### 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 the new Pupil-Centered Funding Plan (PCFP), effective July 1, 2021. The PCFP replaces the Nevada Plan formula, which had been in existence since the late 1960's. Under the PCFP all state and local funding for education flow through the newly created State Education Fund (SEF), a special revenue fund of the State of Nevada. Accordingly, taxes generated locally in support of education are now remitted to the State and then distributed to the districts and charter schools through the PCFP funding formula.

In addition to the SEF, an Education Stabilization Account (ESA) was established. The purpose of this fund is to receive school district surplus funds. Transfers by school districts to this fund are required if a district's fund balances exceeds 16.6% of total budgeted expenditures compared with the same calculation for FY20.

The PCFP is comprised of a statewide base per pupil funding amount, determined for the biennium during its respective legislative session. Certain cost adjustment factors are then applied to equitably adjust the per pupil funding for each school district and charter schools, resulting in an adjusted base per pupil funding. This per pupil amount may then be increased for certain auxiliary services provided to pupils, such as transportation and food services. This component of the PCFP funding is unrestricted General Fund revenue.

Additional weighted funding included in the PCFP are restricted amounts for certain student groups, including English learners, at-risk, and gifted and talented students. Special education funding is not currently part of the PCFP. The funding 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.

# 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\*

	2021	2020	2019	2018	2017	2016	2015	2014
School's portion of the Net Pension Liability	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	\$ 2,184,898	\$ 2,828,929	\$ 3,181,118	\$ 3,261,652	\$ 3,155,658	\$ 3,293,959	\$ 2,643,388	\$ 2,153,357
School's covered employee payroll	\$ 2,073,785	\$ 1,665,475	\$ 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	105.36%	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	86.51%	77.00%	76.50%	75.20%	74.40%	72.20%	75.10%	76.30%

\*CASB 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,							
	2022	2021	2020	2019	2018	2017	2016	2015
Statutorily required contribution	\$ 283,669	\$ 252,146	\$ 211,662	\$ 353,286	\$ 370,051	\$ 352,614	\$ 349,884	\$ 290,876
Contributions in relation to the statutorily required contribution	283,669	252,146	211,662	353,286	370,051	352,614	349,884	290,876
Contribution deficiency (excess)	-	-	-	-	-	-	-	-
School's covered employee payroll	\$ 2,073,785	\$ 1,665,475	\$ 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	13.68%	15.14%	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 - 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)
<b>REVENUES</b>					
Local sources:					
Charges for services	\$ 701,000	\$ 678,650	\$ 668,983	\$ (9,667)	\$ 327,008
Rental income, net	30,000	11,250	8,440	(2,810)	-
Donations and fundraising	23,000	31,260	36,174	4,914	34,606
Investment income	-	1,910	4,752	2,842	10,156
	<u>754,000</u>	<u>723,070</u>	<u>718,349</u>	<u>(4,721)</u>	<u>371,770</u>
State sources:					
Pupil-Centered Funding Plan	3,081,235	2,582,748	2,541,252	(41,496)	-
Pupil-Centered Funding Plan, restricted	-	430,665	216,318	(214,347)	-
Special Education State allocation	152,565	158,565	158,565	-	152,565
Distributive School Account	-	-	-	-	2,753,025
	<u>3,233,800</u>	<u>3,171,978</u>	<u>2,916,135</u>	<u>(255,843)</u>	<u>2,905,590</u>
Federal sources:					
Federal grants	88,203	1,001,092	1,302,687	301,595	97,007
	<u>4,076,003</u>	<u>4,896,140</u>	<u>4,937,171</u>	<u>41,031</u>	<u>3,374,367</u>
<b>EXPENDITURES</b>					
Current					
Instruction					
Regular programs	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	<u>1,801,290</u>	<u>2,235,496</u>	<u>1,978,430</u>	<u>257,066</u>	<u>1,593,785</u>
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	<u>1,493,566</u>	<u>2,094,998</u>	<u>2,081,829</u>	<u>13,169</u>	<u>2,006,798</u>
Capital Outlay	-	8,073,403	8,131,682	(58,279)	2,033,057

Continued on next page.

# 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	734,195	-	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)	(8,241,952)	(7,988,965)	252,987	(4,475,443)
<b>OTHER FINANCING SOURCES (USES)</b>					
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
 <b>FUND BALANCE, July 1,</b>	11,026,890	11,026,890	11,026,887	(3)	895,340
 <b>FUND BALANCE, June 30,</b>	<b>\$11,016,747</b>	<b>\$ 3,896,786</b>	<b>\$ 4,123,952</b>	<b>\$ 227,166</b>	<b>\$11,026,887</b>

**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.

### **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  
December 20, 2022

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# HIGH DESERT MONTESSORI SCHOOL

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## INDEPENDENT AUDITORS' COMMENTS

JUNE 30, 2022

### 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, 2021, and have also been reported for the year ended June 30, 2022.

### 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, 2022.

#### *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, 2021.

**HIGH DESERT MONTESSORI SCHOOL NAC 386.350(3)  
2022-2023 SCHOOL YEAR EMPLOYEES:  
DUTIES, CREDENTIALS & QUALIFICATIONS**

#	NAME	JOB TITLE LIC # EXPIR & ENDORSEMENTS	INSTRUCT. OR NON-INSTR.	EDUCATION CREDENTIALS	DUTIES	RELEVANT WORK EXP/QUALIFICATION	FP
<b>CERTIFIED STAFF</b>							
	ADAMS, Larry	Middle School Science Teacher ● NV Secondary 7-12 Biological Science, Physical Science, Biology, Chemistry Teaching Lic. #114274 exp. 11/22/2029	INSTRUCTIONAL	<ul style="list-style-type: none"> <li>AMI Montessori Adolescent Orientation, Denver, CO, July 2021</li> <li>Univ. of Michigan, PhD in Biological Chemistry, 1998</li> <li>Univ. of Wyoming, MS in Animal Science, 1986</li> <li>Univ. of California Irvine, Secondary Teaching Credential, 1975</li> <li>Univ. of California Berkley, BA in Zoology, 1974</li> </ul>	<ul style="list-style-type: none"> <li>-Teacher: Science Grade 7 and 8</li> <li>-Child Study/Super Team, Academic Team/SSP Review</li> <li>185-day Contract</li> </ul>	<ul style="list-style-type: none"> <li>HDMS Middle School Science teacher since 2020</li> <li>enCompass Academy, High School Science Teacher, 2016-2020</li> <li>Ramona High School, High School Science Teacher, 2014-2016</li> <li>San Diego School for Creative &amp; Performing Arts, Middle School Science Teacher, 2008-2013</li> <li>Norwalk High School, High School Science Teacher, 2004-2008</li> <li>Cheyenne East High School, Science Department Chairperson, 1982-1990</li> <li>Laramie Community College, Chemistry Instructor, 1988</li> </ul>	Yes
	BARRY, Robin L.	Middle School Humanities Teacher ● NV Secondary 7-12 English #80908 exp 8/24/2024 ● NV Secondary 7-12 Social Studies #80908 exp 8/24/2024	INSTRUCTIONAL	<ul style="list-style-type: none"> <li>AMI Montessori Adolescent Studies Certificate 2012</li> <li>Univ. of NV, Reno, M Ed, Secondary Ed., Dec, 2008 + 9 Grad units</li> <li>Sierra Nevada College, BA, English, magna cum laude, Aug, 2006</li> <li>Feather River College, Quincy, CA, AA, Liberal Studies, Aug 2004</li> <li>Pierce Comm. College, Woodland Hills, CA, Gen. Ed/Early Childhood Ed undergrad coursework, 1995-1998</li> </ul>	<ul style="list-style-type: none"> <li>-Teacher: Humanities Grade 7 and 8</li> <li>-Finance Committee</li> <li>185-day Contract</li> </ul>	<ul style="list-style-type: none"> <li>HDMS Middle School Humanities teacher since 2010</li> <li>HDMS Middle Sch Aide &amp; Substitute, 09-10SY</li> <li>Long-Term Sub/Teacher Aide, Rainshadow Comm. HS, Reno, NV, Jan 2008 - Jan 2010</li> <li>Student Teacher, Washoe HS, Aug 2008-Dec 2008</li> <li>Volunteer, Americorps literacy coach, 2002-03</li> <li>Guide Asst., Mountain View Montessori School, Reno, NV, Aug 1999-June 2002</li> <li>Recreation/Senior Rec Leader, ages 6-12, Washoe Co Parks &amp; Rec, June 1999-Jan 2001</li> <li>House Tech, Sagewind Adolescent Treatment Ctr, Reno, NV, Aug 1999-Dec 2000</li> <li>Volunteer, Los Angeles PD Teen Comm. Ctr, 1998</li> </ul>	Yes
	BERFIELD, Jamie A.	Lower Elem Teacher ● NV K-8 Teaching Lic. #34296 exp 10/2/2025 ● NV K-8 Mathematics #34296 exp 10/2/2025 ● NV K-8 Gifted & Talented #34296 exp 10/2/2025	INSTRUCTIONAL	<ul style="list-style-type: none"> <li>Gifted Talented Endorsement, 2016</li> <li>AMS Montessori Credential Lower and Upper Elementary, 2014</li> <li>Lesley University, MA, Ed.</li> <li>Univ. of NV, Las Vegas, BS, Ed.</li> </ul>	<ul style="list-style-type: none"> <li>-Teacher: Lower Elem Grades 1, 2, and 3 Distance Education</li> <li>-Academic Team/SSP Review</li> <li>185-day Contract</li> </ul>	<ul style="list-style-type: none"> <li>HDMS Lower El Teacher: 1,2,3 since 2017</li> <li>HDMS Upper Elem teacher 2008-2017</li> <li>7th Grade teacher HDMS 2007</li> <li>Volunteer Service on HDMS PTO since 2007</li> <li>Explore Knowledge Academy Charter K-8, 2005-2007</li> <li>Kindergarten-First Grade teacher Grade, Hinman El, Henderson, NV 1998-2005</li> <li>Second Grade Teacher, Walter Long 1997-1998</li> </ul>	Yes

<p>BETTINGEN, Courtney</p>	<p>Upper Elem Teacher  <ul style="list-style-type: none"> <li>NV K-6 Teaching Lic. #49227 exp. 6/23/26</li> <li>NV K-12 Counselor License #49227 exp. 6/23/26</li> </ul> </p>	<p>INSTRUCTIONAL</p>	<ul style="list-style-type: none"> <li>Sierra Nevada College/Sacramento State, Teaching Credentials</li> <li>University of Phoenix, MA Educational Counseling</li> <li>UNR, BA Political Science</li> </ul>	<p>-Teacher: Upper Elem Grades 4, 5, and 6  185-day Contract</p>	<ul style="list-style-type: none"> <li>HDMS Upper El Teacher 4, 5, 6 since 2022</li> <li>WCSD North Star School Counselor, 2021</li> <li>Coral Academy, 2nd grade teacher, 2018-2021</li> <li>WCSD, Kindergarten teacher, 2016-2018</li> <li>Albany Unified School District, 1st grade teacher, 2014-2015</li> <li>Vallejo Unified School District, 1st grade teacher, 2014-2015</li> <li>Contra Costa Child Care, Inclusion Facilitator, 2013-2014</li> <li>San Francisco School District, Academic Specialist, 2011-2012</li> <li>Oakland Unified School District, Intervention Specialist, 2009-2010</li> <li>Brookfield School, Assistant Director &amp; Counselor, 2006-2009</li> </ul>	<p>Yes</p>
<p>BODTKE, Kelly</p>	<p>Primary 3-6 Teacher  <ul style="list-style-type: none"> <li>NV K-12 Special Music Lic. #84604 exp. 4/3/2025</li> <li>NV 0-26 Early Childhood Teaching License #84604 exp. 4/3/2025</li> </ul> </p>	<p>INSTRUCTIONAL</p>	<ul style="list-style-type: none"> <li>Univ. of Colorado at Denver, MA in Early Childhood Education, 2003</li> <li>West Chester University of Pennsylvania, BS in Music Education, 1998</li> </ul>	<p>-Kindergarten and Primary Teacher: children ages 3-6  -Finance Committee  185-day Contract</p>	<ul style="list-style-type: none"> <li>HDMS Kindergarten and Primary Teacher since Aug. 2020</li> <li>Paz Oakeca &amp; Paz Montessori School, Montessori Primary Teacher 2015-2018</li> <li>VIPKID, Online English Teacher, 2016-2020</li> <li>Lumin Education, Montessori Primary Guide, 2012-2015</li> <li>Lumin Education, Montessori Primary Assistant, 2011-2012</li> <li>The Cambridge Academy, ESL Teacher 2010-2011</li> <li>Universidad Regional Del Sureste, Professor of Educational Methods, English for Language Teachers &amp; ESL 2009-2010</li> <li>Academia Sandoval Dual Language Montessori, Music Teacher, 2001-2008</li> <li>Monaco Elementary School, Music Teacher, 1998-2001</li> </ul>	<p>Yes</p>
<p>ESTES, Jessica</p>	<p>Middle School Math Teacher  <ul style="list-style-type: none"> <li>NV Middle School/Jr. High with Math endorsement, Lic. #109797 exp. 7/17/2025</li> </ul> </p>	<p>INSTRUCTIONAL</p>	<ul style="list-style-type: none"> <li>AMI Montessori Adolescent Orientation, 2021</li> <li>Univ. of NV, Reno, Secondary Ed</li> </ul>	<p>-Teacher: Mathematics Grade 7 and 8  -Green Team  185-day Contract</p>	<ul style="list-style-type: none"> <li>HDMS Middle School Math Teacher since 2017</li> <li>HDMS Student Intern 2016-2017</li> <li>Teaching Practicum Sparks HS &amp; MS, 2016</li> </ul>	<p>Yes</p>
<p>JASPER, Lisa</p>	<p>Teacher/Special Ed  <ul style="list-style-type: none"> <li>NV Special Education License #4811 exp 5/9/2025</li> </ul> </p>	<p>INSTRUCTIONAL</p>	<ul style="list-style-type: none"> <li>Alternative Route to Licensure Program, Washoe County School District</li> <li>National University, La Jolla CA, MS Special Education, 2018</li> <li>California State University, Northridge, CA, BA Sociology, 1990</li> </ul>	<p>-Full-Time Special Ed Teacher  -Child Study/Super Team  185-day Contract</p>	<ul style="list-style-type: none"> <li>HDMS Special Ed Teacher since 2021</li> <li>Resource Specialist, Washoe County School District, 2016-2021</li> <li>Professional Educator, Washoe County School District, 2013-2016</li> <li>Professional Educator, Clark County School District, Las Vegas, Nevada, 2009-2013</li> <li>Professional Educator, Quest in Science, Chatsworth CA, 1999-2002</li> <li>Professional Educator, Rancho Elementary School, Van Neys, CA, 2009-2013</li> </ul>	<p>Yes</p>



<p>JONES, Corey</p>	<p>Upper Elem Teacher  <ul style="list-style-type: none"> <li>NV K-8 Elementary Teaching Lic. #116388 exp. 07/05/25</li> </ul> </p>	<p>INSTRUCTIONAL</p>	<ul style="list-style-type: none"> <li>Mills College, Oakland, CA, MA Educational Leadership</li> <li>Grand Canyon University, Phoenix, AZ, M Ed in Elementary Education, 2019</li> <li>California State University, BA Studio Art, 2004</li> </ul>	<p>-Teacher: Upper Elem Grades 4, 5, and 6  185-day Contract</p>	<ul style="list-style-type: none"> <li>HDMS Upper El Teacher 4, 5, 6 since 2022</li> <li>WCSD O'Brian Middle School Teacher, 2017-2022</li> <li>St. Mary's, Yoga and Fitness Instructor, 2010-2017</li> </ul>	<p>Yes</p>
<p>KAPELLAS, Lisa</p>	<p>Primary 3-6 Teacher  <ul style="list-style-type: none"> <li>NV K-8 Elementary Teaching Lic. #93665 exp 8/20/2026</li> <li>NV 0-7 YRS SPED Early Child Dev Delayed #93665 exp 8/20/2026</li> </ul> </p>	<p>INSTRUCTIONAL</p>	<ul style="list-style-type: none"> <li>AMS Lower Elementary Credential, 2014</li> <li>UNR, M Ed ECE-SPED, 2012</li> <li>Montessori Education Center of the Rockies, Early Childhood Credential, 2000</li> <li>University of Denver, Teacher Ed Program, 1996</li> <li>University of Colorado, BA Anthropology, 1996</li> </ul>	<p>-Kindergarten and Primary Teacher: children ages 3-6  -Academic Team/SSP Review  185-day Contract</p>	<ul style="list-style-type: none"> <li>HDMS Kindergarten and Primary Teacher since Aug. 2015</li> <li>Lower El Teacher, Monarch Montessori, 8/13-6/15</li> <li>Primary Teacher, SP Public Montessori, 8/12-6/13</li> <li>Primary Teacher, Little Elephant Montessori, 8/07-8/08</li> <li>Montessori Aide Terra Linda, 8/20-6/07</li> </ul>	<p>Yes</p>
<p>KREK, Shayla</p>	<p>Teacher/Special Ed  <ul style="list-style-type: none"> <li>NV Special Education K-12 Teaching Lic. #79421 exp. 5/3/25</li> <li>NV K-8 Teaching License# 79421 exp. 5/3/25</li> </ul> </p>	<p>INSTRUCTIONAL</p>	<ul style="list-style-type: none"> <li>UNR, Reno, NV, BS in Elementary Education and Special Education, 2009</li> <li>Reed High School, Sparks, NV, diploma 2004</li> </ul>	<p>-Full-Time Special Ed Teacher  -Child Study/Super Team  185-day Contract</p>	<ul style="list-style-type: none"> <li>HDMS Special Ed Teacher since 2021</li> <li>WCSD Special Ed Teacher 2006-2022</li> </ul>	<p>Yes</p>
<p>MARCONDES, Jennifer</p>	<p>Lower Elem Teacher  <ul style="list-style-type: none"> <li>NV K-8 Provisional K-8 Teaching Lic. #35299 exp 2/2/26</li> </ul> </p>	<p>INSTRUCTIONAL</p>	<ul style="list-style-type: none"> <li>AMS Montessori Credential Lower Elementary, 2016</li> <li>Western Governors University, BA in Interdisciplinary Studies (K-8), 2018</li> </ul>	<p>-Teacher, Lower Elem Grades 1, 2, and 3  -Academic Team/SSP Review, Safety Team  185-day Contract</p>	<ul style="list-style-type: none"> <li>HDMS Lower El Teacher 1,2,3 since 2018</li> <li>Substitute Teacher, Washoe County School District, 2015-2018</li> <li>Assistant Teacher, HDMS, 2013-2017</li> <li>Assistant Teacher, Traver Middle School, 2002-2012</li> </ul>	<p>Yes</p>
<p>NIEMANN, Elyse</p>	<p>Upper Elem Teacher  <ul style="list-style-type: none"> <li>NV K-8 Teaching Lic. #76415 exp 12/29/2023</li> <li>NV Secondary 7-12 Social Studies, Russian exp 12/29/2023</li> </ul> </p>	<p>INSTRUCTIONAL</p>	<ul style="list-style-type: none"> <li>AMS Montessori Credential Lower and Upper Elementary, 2016</li> <li>Sierra Nevada College Teacher Certificate Program, 2008</li> <li>UC Davis, M.S. Agricultural &amp; Resources Economics, BA International Relations &amp; Russian, 1995</li> </ul>	<p>-Teacher: Upper Elem Grades 4, 5, and 6  -Finance Committee  185-day Contract</p>	<ul style="list-style-type: none"> <li>HDMS Upper El Teacher 4, 5, 6 since 2014</li> <li>Teacher: Diamond Valley Elem. Gr 1,2 2008-2011</li> <li>Teacher: South Tahoe Middle School, Gr 7,8 2008</li> <li>Teacher: Jack's Valley Elem. Gr 6 2007</li> <li>Sub Teacher: Lake Tahoe USD 2007-2008</li> <li>Long-Term Sub: Lake Tahoe School Gr K 2006</li> </ul>	<p>Yes</p>

OVARO, Rachel	<p>Lower Elem Teacher</p> <ul style="list-style-type: none"> <li>NV Elementary K-8 Teaching Lic. #68911 exp. 5/15/2027</li> </ul>	INSTRUCTIONAL	<ul style="list-style-type: none"> <li>UNR, BS in Elementary Education, 2006</li> <li>Douglas High School, Minden, NV, diploma 2001</li> </ul>	<p>Teacher, Lower Elem Grades 1, 2, and 3</p> <p>185-day Contract</p>	<ul style="list-style-type: none"> <li>HDMS Lower El Teacher: 1,2,3 since 2022</li> <li>Douglas County School District, Elementary Teacher, 2016-2022</li> <li>Carson City School District, Elementary Teacher 2007-2016</li> <li>Yerington-Lyon County School District, Elementary Teacher, 2006-2007</li> </ul>	Yes
PEREZ, Eric	<p>Principal</p> <ul style="list-style-type: none"> <li>NV 7-12 Secondary Biological Science Lic. #44044 exp 2/19/2024</li> <li>NV 7-12 Secondary General Science Lic. #44044 exp 2/19/2024</li> <li>NV 7-12 Secondary Physical Science Lic. #44044 exp 2/19/2024</li> <li>NV 7-12 School Admin. Lic. #44044 exp 2/19/2024</li> </ul>	INSTRUCTIONAL	<ul style="list-style-type: none"> <li>American Montessori Orientation to Adolescent Studies (12-18), Chicago, IL, 2018</li> <li>University of Nevada Reno, M Ed Educational Administration, 2008</li> <li>Whittier College, BA in Life Sciences, 1992</li> </ul>	<p>-HDMS Principal</p> <p>-Ex officio member and organizer of all committees</p> <p>-Curriculum supervision, liaison to WCSD, NDOE, USDE</p> <p>-Teacher Evaluations</p> <p>-Montessori Coach</p> <p>-Compliance reports: School Performance Plan; audit liaison</p> <p>-Oversees Special Ed. process; student svcs contractors liaison</p> <p>-Oversees abuse/neglect cases w/ Washoe Co Social Svcs</p> <p>-Testing analyst, resource acquisition for school needs</p> <p>-Student Discipline</p> <p>-Parent Concerns</p> <p>215-day Contract</p>	<ul style="list-style-type: none"> <li>HDMS Principal since 2020</li> <li>HDMS Part-time Dean 2019</li> <li>HDMS Middle School Science Teacher 2017-2020</li> <li>Galena High School, Science Teacher, 2015-2017</li> <li>Sparks Middle School, Science Teacher, 2011-2015</li> <li>Vaughn Middle School, Science Teacher, 1997-2007</li> <li>Vaughn Middle School, Dean of Students, 2007-2011</li> <li>Johnson Space Center, Texas, Teacher &amp; Advisor, 2003</li> </ul>	Yes
QUINTIERI, Christine	<p>Primary 3-5 Teacher</p> <ul style="list-style-type: none"> <li>NV Special 0-2G Early Childhood Lic. #87794 exp 2/27/2024</li> </ul>	INSTRUCTIONAL	<ul style="list-style-type: none"> <li>Loyola College, MA in Montessori, 2013</li> <li>Sierra NV College, BS, Environmental Science, 2002</li> <li>Everett Community College, Everett, WA, AA Degree, 1995</li> </ul>	<p>-Kindergarten and Primary Teacher: children ages 3-6</p> <p>-Safety Team</p> <p>185-day Contract</p>	<ul style="list-style-type: none"> <li>HDMS K/Pre-K since Aug 2010</li> <li>HDMS Primary Program since Aug 2009</li> <li>Various types of academic environmental programs, 2001-2009</li> </ul>	Yes
REEDER, Autumn	<p>Lower Elem Teacher/Special Ed</p> <ul style="list-style-type: none"> <li>NV Special Education K-12 Teaching Lic. #102116 exp 3/1/2023</li> <li>NV K-8 Teaching Lic. exp 2/17/2024</li> </ul>	INSTRUCTIONAL	<ul style="list-style-type: none"> <li>Montessori Training in Progress</li> <li>Alliant International University, Clear Credential K-12 (CA), 2011</li> <li>Oakland Teaching Fellows, Oakland Practitioners Teaching Program</li> <li>San Francisco State University, BA Liberal Studies, 2010</li> </ul>	<p>-Full-Time Lower Elementary Teacher</p> <p>-Social Committee, PTO Teacher Rep</p> <p>185-day Contract</p>	<ul style="list-style-type: none"> <li>HDMS Lower El Teacher: 1,2,3 since 2019</li> <li>HDMS Special Ed Teacher since Sept 2018-2019</li> <li>Special Education Teacher, Corbett Elementary, 2014-2017</li> <li>Education Coordinator, Artown, Reno, Nevada, 2016-2019</li> <li>Special Education Teacher, McDowell &amp; McKinley Elementary, 2013-2014</li> <li>Anova Center for Education, Education Specialist, 2011-2013</li> </ul>	Yes

RICHARDS, Kaleigh	Upper Elem Teacher ● NV K-8 Teaching Lic. #93584 exp. 10/31/2024	NON-INSTRUCTIONAL	<ul style="list-style-type: none"> <li>WGU, MS Educational Leadership, 6/24/2021</li> <li>Xavier, MA of Montessori, 2018</li> <li>AMS Montessori Elementary Credential 6-12, 2017</li> <li>University of Phoenix, BA, Elem Education 2013</li> <li>International Academy of Massage, 2000</li> </ul>	<ul style="list-style-type: none"> <li>WGU, MS Educational Leadership, 6/24/2021</li> <li>Xavier, MA of Montessori, 2018</li> <li>AMS Montessori Elementary Credential 6-12, 2017</li> <li>University of Phoenix, BA, Elem Education 2013</li> <li>International Academy of Massage, 2000</li> </ul>	-Montessori Advisor -HDMS Assistant Trainer <b>185-day Contract</b>	<ul style="list-style-type: none"> <li>HDMS Montessori Advisor since 2022</li> <li>HDMS Upper El Teacher: Gr 4, 5, 6 since 2014-2022</li> <li>Student Teacher: Hidden Valley Elem. 2013</li> <li>Sub. Teacher: WCSD K-6 2012-2013</li> </ul>	Yes
RYDER, Kelly	Lower Elem Teacher ● NV K-8 Teaching Lic. #204218 exp. 11/13/2026	INSTRUCTIONAL	<ul style="list-style-type: none"> <li>Montessori Training Center of the Rockies, CO, in progress</li> <li>Appalachian State University, BA International Studies, 2009</li> <li>New York University, AA Fine Arts, 2007</li> </ul>	<ul style="list-style-type: none"> <li>Montessori Training Center of the Rockies, CO, in progress</li> <li>Appalachian State University, BA International Studies, 2009</li> <li>New York University, AA Fine Arts, 2007</li> </ul>	-Teacher: Lower Elem Grades 1, 2, and 3 -Green Team <b>185-day Contract</b>	<ul style="list-style-type: none"> <li>HDMS Lower El Teacher: 1, 2, 3 since 2019</li> <li>Reading &amp; Math Interventionist, Echo Loder Elementary, 2019</li> <li>Primary Years Coordinator, Sabin World Elementary School, 2016-2017</li> <li>Personalized Learning Coordinator, 2016-17</li> <li>Teacher, Denver Center for Int'l Studies 2013-2016</li> <li>Teacher, Green Valley Elementary School, Denver, CO 2011-2013</li> </ul>	Yes
SELLE, Ellie	Primary 3-6 Teacher ● NV O-2G. # 205467 exp 3/4/2024	INSTRUCTIONAL	<ul style="list-style-type: none"> <li>Montessori Early Years Educator Degree, 2020</li> <li>The Catholic Institute of Paris, MA International Education &amp; Development, 2015</li> <li>University of Arizona, BA Psychology &amp; French, 2010</li> </ul>	<ul style="list-style-type: none"> <li>Montessori Early Years Educator Degree, 2020</li> <li>The Catholic Institute of Paris, MA International Education &amp; Development, 2015</li> <li>University of Arizona, BA Psychology &amp; French, 2010</li> </ul>	-Kindergarten and Primary Teacher: children ages 3-6 -Green Team <b>111-day Contract</b>	<ul style="list-style-type: none"> <li>HDMS Primary Guide since 2020</li> <li>HDMS Primary Assistant since 2019</li> <li>Grade 2 Teacher, Sevres, France 2015-2017</li> <li>English Teacher, Paris, France, 2013-2014</li> </ul>	Yes
STOCKTON, Tammie K.	Executive Director ● NV Elem K-8 Teaching Lic. #26558 exp 7/3/2023 ● NV K-12 School Admin Lic. exp 7/3/2023 ● NV Special ED K-12 exp 7/3/2023	NON-INSTRUCTIONAL	<ul style="list-style-type: none"> <li>Univ. of Phoenix, MA, Ed. Administration and Supervision</li> <li>Lesley College, Cambridge, Mass., MA Curriculum and Instruction, 1998</li> <li>Univ. of Montana, Billings, BS, Ed. 1983</li> </ul>	<ul style="list-style-type: none"> <li>Univ. of Phoenix, MA, Ed. Administration and Supervision</li> <li>Lesley College, Cambridge, Mass., MA Curriculum and Instruction, 1998</li> <li>Univ. of Montana, Billings, BS, Ed. 1983</li> </ul>	-HDMS Executive Director -Ex officio member and organizer of all committees -Financial and operational oversight of staff, operations with Board -Strategic Planning, Capital Campaign & Fundraising -Oversight of Administrative Support Staff (Facilities, HR, Enrollment, Finance, Communications, Front Desks) -Charter Compliance Audits <b>150-day Contract</b>	<ul style="list-style-type: none"> <li>HDMS Executive Director since 2020</li> <li>HDMS Principal since Aug 2011</li> <li>Asst. Principal, Bennett Elem, Sun Valley, NV 2007-July 2011</li> <li>Administrative Internship, 2005-06, Katherine Dunn Elem, Sparks, NV</li> <li>Dean/Asst. Principal, WCSD: Pine MS, Reno NV 2006-07</li> <li>Univ. of Phoenix, MA, Teacher Ed. Instructor &amp; Admin Supervisor, 2002- Present</li> <li>Elem and Special Ed Teacher: Smithridge, Elmcrest, Dunn and Round Mountain Elem Schools, 1983-2006</li> </ul>	Yes

<p>WANDER, Maureen</p>	<p>Primary 3-6 Teacher  <ul style="list-style-type: none"> <li>NV Special Education K-12 Teaching Lic. #52876 exp 6/25/2024</li> <li>NV Elem K-8 Teaching Lic. #52876 exp 6/25/2024</li> <li>NV Special Education 0-7 Years Early Childhood Dev. Delayed Lic. #52876 exp 6/25/2024</li> </ul> </p>	<p><b>INSTRUCTIONAL</b></p>	<ul style="list-style-type: none"> <li>Univ.of Nevada Reno, BA Early Childhood Special Ed., 2008</li> <li>Univ.of Nevada Reno, BA Special Ed/General Ed. K-8, Reno, NV 2003</li> </ul>	<p>-Kindergarten and Primary Teacher: children ages 3-6  185-day Contract</p>	<ul style="list-style-type: none"> <li>HDMS Primary Guide, since 2022</li> <li>HDMS Assistant since 2020-2021</li> <li>Washoe County School District Early Childhood Special Education teacher 2003-2021</li> </ul>	<p>Yes</p>
<p>WIKE, Casey</p>	<p>Primary 3-6 Teacher  <ul style="list-style-type: none"> <li>NV Elementary K-8 Teaching Lic. #86326 exp 12/7/2022</li> <li>NV K-8 English Language Acquisition &amp; Development Lic. #86326 exp. 12/7/2022</li> <li>NV K-8 Special Education Teaching Lic. #86326 exp. 12/7/2022</li> </ul> </p>	<p><b>INSTRUCTIONAL</b></p>	<ul style="list-style-type: none"> <li>Sierra Nevada College, MEd Educational Leadership, 2014</li> <li>Montana State University, BS in Elementary Education, 2009</li> </ul>	<p>-Kindergarten and Primary Teacher: children ages 3-6  111-day Contract</p>	<ul style="list-style-type: none"> <li>HDMS Primary Guide, since 2022</li> <li>Wile Educational Services, Coach &amp; Tutor, 2020-2022</li> <li>WCSD EL Teacher, 2019-2020</li> <li>TMCC Gifted &amp; Talented Teacher, 2014-2019</li> <li>WCSD English Department Instructor, 2014-2015</li> <li>WCSD Middle School Social Studies Teacher, 2009-2014</li> <li>Kanghampoly Returnee Institute, Seoul Korea, Teacher, 2010-2011</li> </ul>	<p>Yes</p>
<p>YEPEZ, Kelly</p>	<p>Interventionist  <ul style="list-style-type: none"> <li>NV Retiree Special Education K-12 Teaching Lic. #41760 exp 12/16/2030</li> <li>NV Retiree Elementary K-8 Teaching Lic. #41760 exp 12/16/2030</li> </ul> </p>	<p><b>INSTRUCTIONAL</b></p>	<ul style="list-style-type: none"> <li>Univ.of Nevada Reno, BA Elementary Education, Reno, NV 1986</li> <li>Lesley College, MA Curriculum &amp; Instruction, Cambridge, MA, 1998</li> </ul>	<p>-Reading Intervention Grades 1,2,3,4,5 &amp; 6  90-day Contract</p>	<ul style="list-style-type: none"> <li>HDMS Interventionist since 2021</li> <li>Washoe County School District Elementary teacher 1987-2019</li> </ul>	<p>Yes</p>

**TEACHERS-IN-TRAINING/SUBSTITUTES**

ALMANZA RIVERA, Noemi	Classroom Aide ● NV PK-12 Sub Lic. #221069 exp. 3/1/27	NON-INSTRUCTIONAL	<ul style="list-style-type: none"> <li>● TMCC Reno, various coursework</li> <li>● Wooster HS, Reno, NV, Diploma 2018</li> </ul>	-Assistant, Primary Montessori Program 185-day Contract	<ul style="list-style-type: none"> <li>● HDMS Primary Assistant since 2019</li> </ul>	Yes
CHAVARRIA, Pamela	Primary 3-6 Teacher/ AMI Montessori Classroom Guide	INSTRUCTIONAL	<ul style="list-style-type: none"> <li>● AMI Montessori certification, Montessori Institute of San Diego, La Jolla, CA, July, 2009, (3-6 yr. olds)</li> <li>● HS diploma</li> </ul>	-Kindergarten and Primary Teacher: children ages 3-6 -PTO Treasurer 185-day Contract	<ul style="list-style-type: none"> <li>● HDMS Primary Montessori Guide since 2007</li> <li>● HDMS Primary Assistant and pre-K Montessori Childcare, 2004-2007</li> <li>● 2 yrs Child Care Teacher Assistant: Washoe HS</li> </ul>	Yes
CORTES MARTINEZ, Keishla	Classroom Aide ● NV PK-12 Sub Lic. #217841 exp. 3/29/27	NON-INSTRUCTIONAL	<ul style="list-style-type: none"> <li>● California State University Fresno, MA Violin Performance, 2021</li> <li>● Conservatorio de Musica de Puerto Rico, BA Violin Performance, 2017</li> </ul>	-Assistant, Lower Elementary grades 1, 2, and 3 185-day Contract	<ul style="list-style-type: none"> <li>● HDMS Elementary Assistant since 2021</li> <li>● American School K-12 Music Teacher, 2016-2018</li> <li>● Violin Instructor 2010-2021</li> </ul>	Yes
DAMMEN, Claudia	Primary 3-6 Teacher/ AMI Montessori Classroom Guide ● NV I K-12 Sub Lic. #207574 exp. 8/19/24	INSTRUCTIONAL	<ul style="list-style-type: none"> <li>● Montessori Institute of San Diego-AMI Primary Montessori Guide Certification, 2017</li> <li>● College of Marin, AA Early Childhood Education, 2014</li> </ul>	-Kindergarten and Primary Teacher: children ages 3-6 -Social Committee 185-day Contract	<ul style="list-style-type: none"> <li>● HDMS Primary Guide, since 2019</li> <li>● Primary Guide, Natures Way Montessori 2017-2019</li> <li>● Primary Assistant, Marin Montessori School 2013-2016</li> </ul>	Yes
DEAK-JENNINGS Monica	Middle School Social Studies Teacher ● NV K-12 Sub Lic. #208439 exp. 1/3/25	INSTRUCTIONAL	<ul style="list-style-type: none"> <li>● TMCC, Reno, NV, AA 2005</li> </ul>	-Middle School Social Studies -Safety Team 185-day Contract	<ul style="list-style-type: none"> <li>● HDMS Middle School Social Studies Teacher since 2022</li> <li>● HDMS Middle School Assistant 2018-2022</li> <li>● WCD Nutrition Services Sub 2016-2018</li> <li>● Soccer Coach 2011-2018</li> </ul>	Yes
KALLAS, Katrina	Classroom Aide ● NV K-12 Sub Lic. #212876 exp. 1/3/2510/13/2025	NON-INSTRUCTIONAL	<ul style="list-style-type: none"> <li>● TMCC, WNC, UNR, various coursework</li> <li>● HS diploma</li> </ul>	- Aftercare Assistant 185-day Contract	<ul style="list-style-type: none"> <li>● HDMS Aftercare Assistant since 2020</li> </ul>	Yes
KELLER, Samantha	Classroom Aide ● NV K-12 Emergency Sub Lic. #219436 exp. 4/8/2023	NON-INSTRUCTIONAL	<ul style="list-style-type: none"> <li>● GED Spanish Springs HS, 2006</li> </ul>	-Assistant, Primary Montessori Program 185-day Contract	<ul style="list-style-type: none"> <li>● HDMS Primary Assistant since 2018</li> <li>● Little Hands Learning Center, 2 year old teacher, 2017</li> </ul>	Yes

PETERSON, Allison	Classroom Aide ● NV Pre-K-12 Sub Lic. # 215593 exp 10/19/2026	NON-INSTRUCTIONAL	<ul style="list-style-type: none"> <li>University of Arizona, BS in Rangeland Ecology, 2008</li> </ul>	-Assistant, Primary Montessori Program 185-day Contract	<ul style="list-style-type: none"> <li>HDMS Elementary Assistant since 2021</li> <li>Great Basin Institute Research Assistant Coordinator 2014-2016</li> <li>Front Range Academy, Mentor Teacher 2012-2014</li> </ul>	Yes
SINGH, Jyoti	Lower Elem Teacher ● NV K-12 Sub Lic. # 83328 exp 2/5/2023	INSTRUCTIONAL	<ul style="list-style-type: none"> <li>UNR, MA in Equity and Diversity in Education, 2015</li> <li>UNR, BA in Human Development and Family Studies, 2011</li> </ul>	-Teacher: Lower Elem Grades 1, 2, and 3 185-day Contract	<ul style="list-style-type: none"> <li>HDMS Elementary Assistant since 2019</li> <li>Strategies Teachers Assistant at Bernice Mathews Elementary, 2018-2019</li> <li>Program Support Specialist at Head Start, 2013-2018</li> </ul>	Yes
SMITH, Tress	Classroom Aide ● NV Pre-K-12 Sub Lic. # 218351 exp 4/16/2027	NON-INSTRUCTIONAL	<ul style="list-style-type: none"> <li>Northwest Missouri State University, Various Coursework</li> </ul>	-Assistant, Upper Elementary grades 4, 5, and 6 185-day Contract	<ul style="list-style-type: none"> <li>HDMS Elem Assistant since 2019</li> </ul>	Yes
SNOW, Paige	Classroom Aide ● NV K-12 Sub Lic. # 217787 exp 8/12/2026	NON-INSTRUCTIONAL	<ul style="list-style-type: none"> <li>TMCC, AS Degree, 2019</li> <li>Spanish Springs HS, Diploma 2014</li> </ul>	-Assistant, Lower Elementary grades 1, 2, and 3 185-day Contract	<ul style="list-style-type: none"> <li>HDMS Elem Assistant since 2021</li> </ul>	Yes

<b>CLASSIFIED STAFF</b>						
BLANCO, Maria	Classroom Aide	NON-INSTRUCTIONAL	<ul style="list-style-type: none"> <li>● HS Diploma, Mexico</li> </ul>	-Assistant, Primary Montessori Program <b>185-day Contract</b>	<ul style="list-style-type: none"> <li>● HDMS Primary Assistant since 2015</li> </ul>	Yes
DEE, Shaylee	Classroom Aide	NON-INSTRUCTIONAL	<ul style="list-style-type: none"> <li>● TMCC, Reno, NV, various coursework</li> <li>● Alpine Academy, Sparks NV, diploma 2022</li> </ul>	-Assistant, Lower Elementary grades 1, 2, and 3 <b>185-day Contract</b>	<ul style="list-style-type: none"> <li>● HDMS Elementary Assistant since 2022</li> <li>● Red Hawk Golf Course, Greeter, 2022</li> <li>● Holiday Retirement Receptionist &amp; Server, 2021</li> </ul>	Yes
DESTEFANI, Sunny	Classroom Aide	NON-INSTRUCTIONAL	<ul style="list-style-type: none"> <li>● TMCC, Reno, NV, AA 2014</li> <li>● Great Basin College, AAS-Early Childhood Education, 2014</li> </ul>	-Assistant, Primary Montessori Program <b>185-day Contract</b>	<ul style="list-style-type: none"> <li>● HDMS Primary Assistant since 2014</li> <li>● Christ Lutheran Preschool Substitute 2009-2010</li> <li>● Consumer Direct Care, Caregiver, 2007-2012</li> <li>● Battle Mountain Dental, Dental Assistant, 2006-2007</li> <li>● KinderCare, Caregiver, 2005-2006</li> </ul>	Yes
FUENTES, Ana	Classroom Aide	NON-INSTRUCTIONAL	<ul style="list-style-type: none"> <li>● McTeer High School, 1975</li> </ul>	-Assistant, Primary Montessori Program <b>185-day Contract</b>	<ul style="list-style-type: none"> <li>● HDMS Primary Assistant since 2021</li> <li>● Coral Academy Aftercare Assistant 2010-2011</li> </ul>	Yes
GATICA-MORALES, Dulce Jazmine	Classroom Aide	NON-INSTRUCTIONAL	<ul style="list-style-type: none"> <li>● TMCC, Reno, NV, CNA Certificate 2019</li> <li>● Galena High School, Reno, NV, Diploma 2016</li> </ul>	-Assistant, Lower Elementary grades 1, 2, and 3 <b>185-day Contract</b>	<ul style="list-style-type: none"> <li>● HDMS Elementary Assistant since 2022</li> <li>● Chase Bank, Banker 2020-2022</li> <li>● Renown Medical Center, CNA, 2018-2019</li> </ul>	Yes
HART, Stacey	Administrative Asst. <ul style="list-style-type: none"> <li>● NV Special K-12 Sub Lic. #202921 exp. 6/1/23</li> </ul>	NON-INSTRUCTIONAL	<ul style="list-style-type: none"> <li>● Notre Dame de Namur University, BA, 2005</li> <li>● Santa Rosa Junior College, General Ed. Credits</li> </ul>	-Support to Administrators -Front Desk Pyramid building <b>185-day Contract</b>	<ul style="list-style-type: none"> <li>● Admin. Asst to HDMS Executive Secretary since 2013</li> <li>● HDMS Math Assistant/Interventionist since 2019-2020</li> <li>● HDMS Assistant since 2017</li> <li>● 8 Dimensions Health Center, Office Manager, 2007-2010</li> <li>● Advocates for Inclusion, Case Manager, 2006-2007</li> <li>● Nina Belles Preschool, Assistant Director, 2006</li> </ul>	Yes
HERNANDES, Maria Isabel	Classroom Aide	NON-INSTRUCTIONAL	<ul style="list-style-type: none"> <li>● Centro Escolar Juana de Asbaje, BA, Education, 2002</li> </ul>	-Assistant, Upper Elementary grades 4, 5, and 6 <b>185-day Contract</b>	<ul style="list-style-type: none"> <li>● HDMS Elementary Assistant since 2021</li> <li>● Lead Teacher, Itsy Bitsy Learning Center, 2017-2021</li> <li>● Interpreter, Washoe County School District, 2013-2019</li> </ul>	Yes
HOUSE, Sharon	Classroom Aide	NON-INSTRUCTIONAL	<ul style="list-style-type: none"> <li>● TMCC, Reno, NV, various coursework</li> <li>● Antelope Valley HS, Lancaster, CA, diploma</li> </ul>	-Assistant, Upper Elementary grades 4, 5, and 6 <b>185-day Contract</b>	<ul style="list-style-type: none"> <li>● HDMS Elem Assistant since 2007</li> <li>● Licensed daycare provider, 10 yrs</li> <li>● Manager: hair salon, 15 yrs</li> </ul>	Yes

JORDAN, Sherrie	Business Manager	NON-INSTRUCTIONAL	<ul style="list-style-type: none"> <li>Santa Barbara City College, BA in Business, 1991</li> <li>San Marcos HS, Diploma</li> </ul>	<ul style="list-style-type: none"> <li>Collections, billings, statements, bank deposits</li> <li>Audits, filing, posting</li> <li>Payroll, time-tracking functions, FMLA, benefits coordinator, personnel files, hiring committee interviews</li> </ul>	<ul style="list-style-type: none"> <li>215-day Contract</li> </ul>	<ul style="list-style-type: none"> <li>HDMS HR/AR since 2017</li> <li>HDMS Administrative Support 2015-2017</li> <li>Sprint Corporation, Account Executive 2003-2014</li> <li>Wireless Solutions Group, Account Executive, 2003</li> </ul>	Yes
KALLAS, Kolton	Aftercare Enrichment Staff	NON-INSTRUCTIONAL	<ul style="list-style-type: none"> <li>TMCC, Reno, NV, various coursework</li> <li>Reed HS, Sparks, NV, diploma</li> </ul>	<ul style="list-style-type: none"> <li>Assistant, Upper Elementary grades 4, 5, and 6</li> </ul>	<ul style="list-style-type: none"> <li>180-day Contract</li> </ul>	<ul style="list-style-type: none"> <li>HDMS Aftercare Assistant since 2022</li> </ul>	Yes
KELLER, Martha	Administrative Assistant	NON-INSTRUCTIONAL	<ul style="list-style-type: none"> <li>Truckee Meadows Community College, various coursework</li> <li>HS diploma</li> </ul>	<ul style="list-style-type: none"> <li>Support to Administrators</li> <li>Front Desk Tahoe Tower building</li> </ul>	<ul style="list-style-type: none"> <li>185-day Contract</li> </ul>	<ul style="list-style-type: none"> <li>HDMS Elementary Assistant since 2018</li> <li>Rita Cannan Elementary, PIF, 2018</li> </ul>	Yes
MURRAY, Jennifer	Classroom Aide	NON-INSTRUCTIONAL	<ul style="list-style-type: none"> <li>UNR, BS Human Development &amp; Family Science, 2004</li> </ul>	<ul style="list-style-type: none"> <li>Assistant, Primary Montessori Program</li> </ul>	<ul style="list-style-type: none"> <li>185-day Contract</li> </ul>	<ul style="list-style-type: none"> <li>HDMS Primary Assistant since 2019</li> <li>UNR Child &amp; Family Research Center, teacher, 2006-2011</li> <li>Royal Caribbean Kids Activity Leader, 2002-2005</li> <li>City of Sparks, Small Wonders Preschool, before &amp; after care, 1995-2002</li> </ul>	Yes
RICER, Mehtap	Classroom Aide	NON-INSTRUCTIONAL	<ul style="list-style-type: none"> <li>Boston University, Boston MA, MS Commerce, Innovation &amp; Technology, 2014</li> <li>Gazi University, Turkey, BA International Relations, 1996</li> </ul>	<ul style="list-style-type: none"> <li>Assistant, Lower Elementary grades 1, 2, and 3</li> </ul>	<ul style="list-style-type: none"> <li>185-day Contract</li> </ul>	<ul style="list-style-type: none"> <li>HDMS Assistant since 2022</li> <li>Ministry of Trade, Trade Specialist, 2001-2022</li> </ul>	Yes
SMITH, Graci	Classroom Aide	NON-INSTRUCTIONAL	<ul style="list-style-type: none"> <li>UNR, various coursework</li> <li>Galena High School, Reno, NV Honors Diploma 2021</li> </ul>	<ul style="list-style-type: none"> <li>Assistant, Primary Montessori Program</li> </ul>	<ul style="list-style-type: none"> <li>185-day Contract</li> </ul>	<ul style="list-style-type: none"> <li>HDMS Assistant since 2022</li> <li>Old Navy, Sales &amp; Product &amp; Operations Leader, 2019-2022</li> </ul>	Yes
SMITH, Mary	School Social Worker	NON-INSTRUCTIONAL	<ul style="list-style-type: none"> <li>UNR, MS of Social Work, 2021</li> <li>Child Welfare Scholars Program Intern, WCHSA, 2019-2020</li> <li>Snow College, Utah, AA Early Childhood Education, 2012-2014</li> </ul>	<ul style="list-style-type: none"> <li>School Social Worker Age 3 through 8th grade</li> </ul>	<ul style="list-style-type: none"> <li>185-day Contract</li> </ul>	<ul style="list-style-type: none"> <li>The Life Change Center, Counselor, 2020-2022</li> <li>Step2 Reno, Client Advocate, 2019-2020</li> <li>West Hills Behavioral Health, 2018</li> <li>High Desert Montessori School, Teacher Assistant, 2016-2019</li> <li>Centro de la Familia de Utah Head Start, Early Childhood Educator, 2008-2016</li> </ul>	Yes



SNOW, Shella	Classroom Aide	NON-INSTRUCTIONAL	<ul style="list-style-type: none"> <li>Los Angeles Community College, AA Degree in Child Care</li> <li>James Monroe HS, North Hills, CA diploma 1987</li> </ul>	<ul style="list-style-type: none"> <li>Los Angeles Community College, AA Degree in Child Care</li> <li>James Monroe HS, North Hills, CA diploma 1987</li> </ul>	<ul style="list-style-type: none"> <li>HDMS Assistant since 2022</li> <li>Assurant Insurance, technical consultant, 2021-2022</li> <li>Asurion Insurance, lead technical consultant 2016-2021</li> <li>Sprint, lead technical consultant, 2006-2016</li> <li>Private Daycare Provider 1994-2006</li> </ul>	<ul style="list-style-type: none"> <li>HDMS Assistant since 2022</li> <li>Assurant Insurance, technical consultant, 2021-2022</li> <li>Asurion Insurance, lead technical consultant 2016-2021</li> <li>Sprint, lead technical consultant, 2006-2016</li> <li>Private Daycare Provider 1994-2006</li> </ul>	Yes
TURNER, Stephanie	Enrollment Registrar	NON-INSTRUCTIONAL	<ul style="list-style-type: none"> <li>UNR, Communications coursework 2006-2018</li> <li>Bishop Manogue HS 2005, HS Diploma,</li> </ul>	<ul style="list-style-type: none"> <li>UNR, Communications coursework 2006-2018</li> <li>Bishop Manogue HS 2005, HS Diploma,</li> </ul>	<ul style="list-style-type: none"> <li>Enrollment Registrar</li> <li>HDMS Board Reporting</li> <li>Enrollment Committee</li> </ul>	<ul style="list-style-type: none"> <li>HDMS enrollment registrar since 2017</li> <li>Washoe County School District Substitute Teacher, 2016-2017</li> <li>CASA Case Manager, Washoe County, 2015-2018</li> <li>Reno Regional Medical Center Help Hotline, 2007-2012</li> </ul>	Yes
WORTHEN, Drue	Aftercare Enrichment Staff	NON-INSTRUCTIONAL	<ul style="list-style-type: none"> <li>TMCC Various Coursework</li> <li>UNR Various Coursework</li> <li>Reno HS, Diploma 2020</li> </ul>	<ul style="list-style-type: none"> <li>TMCC Various Coursework</li> <li>UNR Various Coursework</li> <li>Reno HS, Diploma 2020</li> </ul>	<ul style="list-style-type: none"> <li>Assistant, Primary Montessori Program</li> </ul>	<ul style="list-style-type: none"> <li>HDMS Assistant since 2020</li> </ul>	Yes
WOOLSTENHULME, Kate	Classroom Aide	NON-INSTRUCTIONAL	<ul style="list-style-type: none"> <li>TMCC Various Coursework/ current enrollment</li> <li>Alpine Academy HS, current enrollment</li> </ul>	<ul style="list-style-type: none"> <li>TMCC Various Coursework/ current enrollment</li> <li>Alpine Academy HS, current enrollment</li> </ul>	<ul style="list-style-type: none"> <li>Assistant, Primary Montessori Program</li> </ul>	<ul style="list-style-type: none"> <li>HDMS Assistant since 2022</li> </ul>	Yes
WOOLSTENHULME, Laurel	Administrative Assistant	NON-INSTRUCTIONAL	<ul style="list-style-type: none"> <li>Southern Utah University, BA Secondary Ed/German, 1999</li> <li>Utah College of Massage Therapy, 2001</li> <li>Lassiter HS, Marietta, GA Diploma, 1992</li> </ul>	<ul style="list-style-type: none"> <li>Southern Utah University, BA Secondary Ed/German, 1999</li> <li>Utah College of Massage Therapy, 2001</li> <li>Lassiter HS, Marietta, GA Diploma, 1992</li> </ul>	<ul style="list-style-type: none"> <li>Website maintenance, Facebook Page, Newsletter, support to Admin team, Files, Data Entry</li> <li>Archery Club</li> </ul>	<ul style="list-style-type: none"> <li>HDMS Communications Coordinator since 2017</li> <li>HDMS Elementary Assistant 2015-2017</li> <li>Novell Corporation, Administrative Assistant 1999-2000</li> <li>Legal Secretary 1997-1999</li> </ul>	Yes
WU, Jocelin	Classroom Aide	NON-INSTRUCTIONAL	<ul style="list-style-type: none"> <li>TMCC Various Coursework</li> <li>Reno HS, Diploma 1991</li> </ul>	<ul style="list-style-type: none"> <li>TMCC Various Coursework</li> <li>Reno HS, Diploma 1991</li> </ul>	<ul style="list-style-type: none"> <li>Assistant, Primary Montessori Program</li> </ul>	<ul style="list-style-type: none"> <li>HDMS Primary Assistant since 2022</li> <li>Walmart Team Lead 2019-2022</li> <li>WCSD Pre-K Aide 2010-2019</li> </ul>	Yes

**HIGH DESERT MONTESSORI CHARTER SCHOOL NAC 386.400(2)(g)  
2022-2023 SCHOOL YEAR INDEPENDENT CONTRACTORS:**

INDEPENDENT CONTRACTORS: INDIVIDUALS PROVIDING NON-INSTRUCTION-RELATED SERVICES and ALL BUSINESSES REGARDLESS OF SERVICES							FP
One Call Maintenance.	1460 Shadow Lane Sparks NV 89434	NON-INSTRUCTIONAL	<ul style="list-style-type: none"> <li>Maintenance and Janitorial Services</li> </ul>	<ul style="list-style-type: none"> <li>Maintenance Custodial Services</li> </ul>	<ul style="list-style-type: none"> <li>Maintenance Custodial Services</li> </ul>	Yes	
Farm Fresh Catering	5865 September Cir Reno, NV 89523	NON-INSTRUCTIONAL	<ul style="list-style-type: none"> <li>Lunch</li> </ul>	<ul style="list-style-type: none"> <li>Lunch Catering</li> </ul>	<ul style="list-style-type: none"> <li>Lunch Catering</li> </ul>	Yes	
Freier, Sharon	1701 California Ave Reno, NV 89509	NON-INSTRUCTIONAL	<ul style="list-style-type: none"> <li>Visiting Nurse</li> </ul>	<ul style="list-style-type: none"> <li>School nurse</li> <li>Evaluation and Assessments: IEPs</li> <li>Vision and hearing screenings</li> </ul>	<ul style="list-style-type: none"> <li>School nurse</li> <li>Evaluation and Assessments: IEPs</li> <li>Vision and hearing screenings</li> </ul>	Via State License	
Ghiglieri, Jim	2347 Geneva Ct Sparks, NV 89434	NON-INSTRUCTIONAL	<ul style="list-style-type: none"> <li>Information Technology Services</li> </ul>	<ul style="list-style-type: none"> <li>Technology Support</li> </ul>	<ul style="list-style-type: none"> <li>Technology Support</li> </ul>	Yes	
Miller Mintz, Cheryl	1677 Moquith Ct Reno, NV 89521	NON-INSTRUCTIONAL	<ul style="list-style-type: none"> <li>Bookkeeper</li> </ul>	<ul style="list-style-type: none"> <li>Financial reporting</li> </ul>	<ul style="list-style-type: none"> <li>Financial reporting</li> </ul>	Yes	
Clean Cut Lawns Inc	1140 Keele Dr Reno, NV 89509k	NON-INSTRUCTIONAL	<ul style="list-style-type: none"> <li>Landscaping</li> </ul>	<ul style="list-style-type: none"> <li>Landscaping</li> <li>Snow Removal</li> </ul>	<ul style="list-style-type: none"> <li>Landscaping</li> <li>Snow Removal</li> </ul>	Yes	
Mackessy, Jung	2043 Westfield Ave Reno NV 89509	INSTRUCTIONAL	<ul style="list-style-type: none"> <li>Occupational Therapy Services</li> </ul>	<ul style="list-style-type: none"> <li>Occupational Therapy Services</li> </ul>	<ul style="list-style-type: none"> <li>Occupational Therapy Services</li> </ul>	Via State License	
Sullivan, Shannon	9520 Prototype Court Reno NV 89521	INSTRUCTIONAL	<ul style="list-style-type: none"> <li>Speech Therapy</li> </ul>	<ul style="list-style-type: none"> <li>Speech therapy</li> </ul>	<ul style="list-style-type: none"> <li>Speech therapy</li> </ul>	Via State License	