



THE DAVIDSON ACADEMY

GOVERNING BOARD MEETING
SEPTEMBER 16, 2019

SPEAK UP FOR SAFETY
STAND UP AGAINST BULLYING

Use SafeVoice

Students, parents and faculty at this school have access to SafeVoice, a tip system used to report threats to the safety or well-being of students. SafeVoice was established by the Nevada Department of Education in 2018 to protect student well-being, prevent violence, and save lives.

Students can use the SafeVoice tool to report concerns about their friends or themselves **with the OPTION of remaining ANONYMOUS**. In partnership with the Department of Public Safety, all tips will be received live by communications specialists 24/7/365. Tips are sent on to a team at your school and to law enforcement when necessary.

Tips Receive Immediate & Confidential Response



SafeVoice follows up on every report to make certain appropriate steps have been taken to ensure the safety of students. By law, the report and reporter remain confidential.

Examples of concerns that can be reported using SafeVoice include:

Bullying	Suicidal thoughts
Cyber bullying	Neglect
Violence	Substance abuse
Weapons	Harassment
Depression	Discrimination
Self-harm	Threats

safevoice
Show you care.
Use your voice.

SafeVoiceNV.org
1.833.216.7233



How to Use SafeVoice

Use the instructions below to provide a confidential SafeVoice report if you are concerned about yourself or others.

1. Call us on the Hotline 1.833.216.7233 or
2. Open the SafeVoice App or go to SafeVoiceNV.org
3. Select your school
4. Select event or concern type
5. Fill in as many details as you can
6. Upload images or videos if you have them
7. Submit tip
8. Screen shot or note your tip number & password
9. Log back in often for questions from SafeVoice

***Don't use SafeVoice to prank, harass, or tattle!
SafeVoice is for serious concerns – respect it.***

What Parents Can Do

Talk to your child about unsafe behaviors and the importance of telling a trusted adult or using SafeVoice to report behaviors that are a threat to the safety or well-being of their friends, themselves or their school. Some suggested topics include:

- Appropriate online and social media behavior
- Respecting your body and letting others know to do the same
- That it's OK to seek help - they can start with you, adults at their school, or SafeVoice.

**Please make sure the SafeVoice app is on
your student's mobile phone today.**



SafeVoiceNV.org
1.833.216.7233





NOTICE OF MEETING

The regular meeting of the Governing Board of the Davidson Academy will be held starting at 2 p.m. on Monday, September 16, 2019, in the Tahoe Room at the Davidson Academy, located at 1164 North Virginia Street, Reno, Nevada 89503.

AGENDA

2 p.m.

A. ROLL CALL*

B. WELCOME AND INTRODUCTIONS*

C. PUBLIC COMMENTS*

The public may comment on any subject that is not on the agenda that is pertinent to the Davidson Academy. Each speaker will be limited to three minutes. Public comment relating to an agenda item will be taken during discussion of that item. Comment will be limited to three minutes, but speaking time may be reduced at the discretion of the chair of the meeting, if there are a large number of speakers on a given subject. No comments will be restricted based upon viewpoint.

D. APPROVAL OF MINUTES: Meeting of May 13, 2019 *(for possible action)* **Tab 1**

E. APPROVAL OF AGENDA *(for possible action)*

The public is notified that the Governing Board may take items on the agenda out of order; combine two or more agenda items for consideration; remove an item from the agenda; or delay discussion relating to an item on the agenda.

F. REPORTS

1. VICE PRESIDENT AND CHIEF FINANCIAL OFFICER

- a. Presentation of independent auditor's report for the fiscal year ended June 30, 2019 *(for possible action)* **Back Pocket**

2. ACADEMY DIRECTOR*

- a. General Program Updates **Tabs 2-5**

3. DIRECTOR OF ONLINE LEARNING*

- a. General Program Updates **Tab 6**

4. MEDIA AND OUTREACH*

Tab 7

G. TRAINING ON REQUIREMENTS OF NEVADA'S OPEN MEETING LAW
UNDER NEVADA REVISED STATUTES, CHAPTER 241*

H. CORRESPONDENCE*

I. GENERAL BUSINESS *(for possible action)*

Proposed Meeting Dates for 2020

- February 10, 2020
- May 11, 2020 - Public Hearing (KNPB)
- May 26, 2020
- September 21, 2020
- November 9, 2020

J. PUBLIC COMMENTS*

The public may comment on any subject that is not on the agenda that is pertinent to the Davidson Academy. Each speaker will be limited to three minutes. Public comment relating to an agenda item will be taken during discussion of that item. Comment will be limited to three minutes, but speaking time may be reduced at the discretion of the chair of the meeting, if there are a large number of speakers on a given subject. No comments will be restricted based upon viewpoint.

K. ADJOURNMENT *(for possible action)*

Meeting Dates for 2019

- Monday, November 4, 2019

CERTIFICATE OF POSTING OF THIS AGENDA

I hereby certify that In accordance with NRS 241.020, on or before Wednesday, September 11, 2019, at 9:00 a.m., a copy of this agenda was delivered to the post office used by the Davidson Academy addressed to each person who has requested to receive copies of Davidson Academy Governing Board meeting agendas; a copy of this agenda was emailed to each person who agreed to receive copies of Davidson Academy Governing Board meeting agendas by electronic mail; and a copy has been posted at the following locations:

1. The Davidson Academy, Reno, NV
2. Notice.NV.gov
3. The E.L. Cord Public Telecommunications Center, Reno, NV
4. Washoe County Library Downtown Reno Branch, Reno, NV,
5. Mathewson-IGT Knowledge Center, University of Nevada, Reno
6. Offices of Davidson Institute for Talent Development, Reno, NV

/s/ August Reich

Clerk of the Board

Email: areich@davidsonacademy.unr.edu

Phone: 775-682-5800

Governing Board: *Bob Davidson, Roger Davidson, Hon. Brian Krolicki, Mark Herron, Lauralyn Lovell McCarthy Sandoval, Richard Trachok, and Annette Whittemore; Ex-Officio: Dr. Kristen McNeill, Jhone Ebert, and Dr. Marc Johnson*

Note: *The Governing Board may take items on the agenda out of order; combine two or more agenda items for consideration; remove an item from the agenda; or delay discussion relating to an item on the agenda.*

Those items followed by an asterisk () are items on the agenda upon which the Governing Board will take no action.*

Members of the public who are disabled and require special accommodations or assistance at the meeting are requested to call Colleen Harsin at 775-682-5800 at least 24 hours prior to the meeting.

Copies of the packets containing supporting material for an item on the agenda are available for public inspection at the business office of the Academy at 9665 Gateway Drive, Ste. B, Reno, NV 89521, and may be requested by contacting August Reich at 775-682-5800.

Meeting agendas and minutes are available on the [Academy's website](http://www.DavidsonAcademy.UNR.edu/) (<http://www.DavidsonAcademy.UNR.edu/>).

Minutes of the Meeting
The Davidson Academy Governing Board
May 13, 2019

Call to Order

The regular meeting of the Governing Board was called to order at 2:01 p.m. in the Community Room of the KNPB Public Telecommunications Building located at 1664 N. Virginia St., Reno, Nevada, 89503.

A. Roll Call

Roll call was completed by the Chair of the Meeting, Mark Herron. Roger Davidson, Mark Herron, Annette Whittemore, and Richard Trachok were present. Brian Krolicki and Lauralyn McCarthy Sandoval joined the meeting by conference call. Bob Davidson, Mark Johnson, Traci Davis and Jhone Ebert were not present. Colleen Harsin, Clerk of the Board, was present.

B. Welcome and Introductions

Mark Herron welcomed Board members and members of the public in attendance. He introduced new Board members Lauralyn McCarthy Sandoval and State Superintendent of Public Instruction Jhone Ebert, who was unable to attend the meeting at the last minute. He also introduced Legal Counsel for the Davidson Academy, Ann Alexander, who also attended the meeting.

C. Public Comments

Mark Herron welcomed members of the public attending the meeting, read the public meeting rules for public comment and requested comment cards submitted to the Board from Clerk of the Board, Colleen Harsin.

Orlin Bowman presented to the Board comments from Davidson Academy students and alumni regarding former Davidson Academy instructor Alison Hatjakes. He indicated that upon learning that Ms. Hatjakes was no longer working at the Academy, students had reached out to her to let her know of the positive impact she had on them and that she was instrumental to their education.

AnnElise Hatjakes participated in public comment on behalf of her sister and former colleague, Alison Hatjakes. She indicated that within the last year three instructors had been dismissed from the Davidson Academy without, in her view, notice or explanation. She presented that the rate of turnover at the Davidson Academy was five times the national average and this had an impact on students. She advised that Alison Hatjakes' absence resulted in students being emotional and at least one feeling physically unwell. She had concerns about administrative staff not appropriately addressing rumors, instructional staff being concerned for their employment, and the effect of dismissal upon Alison Hatjakes' life.

Matthew Baker, Davidson Academy instructor commented that the apparently swift and unexplained dismissal of instructors has resulted in negative effects on the teaching pedagogy, and teachers being afraid for their future and in the shadow of being fired.

D. Approval of Minutes for Meeting of February 19, 2019

Mark Herron requested approval of the minutes for the meeting of February 19, 2019 under Tab 1 of the Board books (incorporated herein by reference). Motion was made and seconded for approval of the minutes as submitted, there was no discussion and the motion carried unanimously.

E. Approval of Agenda

Mark Herron requested approval of the Agenda as submitted to the Board. Motion was made and seconded for approval of the meeting Agenda. There was no discussion and the motion carried unanimously.

F. Reports

1. Academy Director

a. General Program Updates

Davidson Academy Director, Colleen Harsin, advised the Board that 27 new students had been accepted to the Reno Campus for the 2019-2020 school year with approximately half already residing in Nevada and half coming from out of state to enroll. Twenty-three students would graduate in 2019.

Under Tab 2 of the Board books (incorporated herein by reference), Ms. Harsin referred Board members to the Legislative Counsel Bureau report which provides an overview of the Davidson Academy's recruiting activities, state testing, graduation rate, and school profile.

Under Tab 3 of the Board books (incorporated herein by reference), Ms. Harsin referred Board members to a copy of the Davidson Academy's Nevada Department of Education Application to Operate an Alternative Schedule for the 2019-2020 school year. The application includes time above the state-required instructional minutes and one contingency day.

Under Tab 4 of the Board books (incorporated herein by reference) Ms. Harsin referred Board members to a copy of the Davidson Academy's United States Department of Education Civil Rights Data Collection report. The report includes staffing information, as well as information concerning harassment and bullying.

b. College Planning Updates

Ms. Harsin referred Board members to Tab 5 of the Board books (incorporated herein by reference) to a list of the Davidson Academy Class of 2019 Post-Secondary Plans. Board member Richard Trachok asked about University of Nevada, Reno commitments from Davidson Academy graduates. Ms. Harsin commented that this was the first graduating class that did not include an Academy student planning to attend the University of Nevada, Reno.

2. Director of Online Learning

Stacy Hawthorne, Director of Online Learning, referred Board members to Tab 6 of the Board books (incorporated herein by reference) with a Davidson Academy Online Learning update. She confirmed that applications from prospective students in southern Nevada had increased and that Davidson Academy Online started accepting applications for single course offerings. A summer retreat was being planned for students to increase connections between enrolled students. One online student in Nevada will participate in state testing as required. The master course schedule will be adjusted to include a dedicated early morning live session for students residing on the East Coast.

3. Media and Outreach

Stacy Hawthorne referred to Tab 7 of the Board books (incorporated herein by reference) with the Media and Outreach summary for the Academy, including: recent media articles in *Family Minded*, *Fox 11-Reno*, *Nevada Today* and *U.S. Department of Education's Office of Science – press release*; social media mentions; and ongoing outreach efforts.

G. Correspondence

1. Legal Counsel for the Davidson Academy Governing Board, Ann Alexander, Esq., referred Board members to Tab 8 of the Board books for review of an April 9, 2019 letter from the Chief Deputy Attorney General, and the draft Findings of Fact and Conclusions of Law concerning a violation of Open Meeting Law (incorporated herein by reference).

Ms. Alexander advised the Board that pursuant to Open Meeting Law all public bodies must post a copy of written notice the public meeting of the Board three working days before the meeting, no later than

9:00 a.m. Any individual can request to receive individual notice and the public body must comply. The Office of the Attorney General received 76 complaints with various allegations of Open Meeting Law violations against 29 schools. One such complaint related to the Davidson Academy, concerning an allegation that the Davidson Academy failed to send a notice of the February 19, 2019 meeting by 9:00 a.m. of the third working day before the meeting to an individual who had requested individual notice

The Office of the Attorney General advised that the Davidson Academy could take corrective action by placing the letter and complaint on the Agenda for the next meeting of the public body following receipt, which is why this item was on today's meeting agenda. Additionally, Davidson Academy staff and Board members would receive training on Open Meeting Law within six months. This training will happen at the next meeting of the Board on September 16, 2019.

2. Ms. Alexander referred Board members to Tab 9 of the Board books for review of her response to the Open Meeting Law Complaint (incorporated herein by reference). Board member Richard Trachok asked if internal corrections had been addressed to prevent further complaints regarding Open Meeting Law, and Ms. Alexander confirmed that they had.

H. General Business

1. Board member and Chief Financial Officer for the Davidson Academy, Mark Herron, referred Board members to Tab 10 of the Board books for a copy of the audit engagement letter of April 2, 2019, from Holthouse, Carlin, and Van Trigt LLP for the fiscal year 2018-2019 (incorporated herein by reference). Mr. Herron indicated that there were some wording changes in the letter from the previous year that included removal of the arbitration provisions and a slight increase in fees to \$26,750. Mr. Herron advised that Holthouse, Carlin and Van Trigt has completed the audit for the Davidson Academy in past years, knows the structure of the school, audit requirements of the State and can meet the timeline on completing the audit. Meeting Chair, Mark Herron requested approval of engagement of auditors Holthouse, Carlin and Van Trigt; motion was made and seconded; public comment as solicited (there was none); there was no further discussion by the Board; and the motion carried unanimously.

2. Board member and Chief Financial Officer for the Davidson Academy, Mark Herron, referred Board members to Tab 11 of the Board books for a copy of the Notice of Public Hearing and Minutes of May 6, 2019, and Tentative Budget 2019-2020 Davidson Academy (incorporated herein by reference). Mr. Herron confirmed that Karin Dixon, Controller for the Davidson Academy, was the person primarily responsible for drafting the tentative budget and that the state-mandated forms were utilized. He confirmed that the required public hearing for presentation of the budget had taken place on May 6, 2019. There were no members of the public present for the hearing. The tentative budget was drafted using an estimated enrollment of 155 students for the Reno Campus and 50 students attending the Online Campus. The total tentative budget is \$5,160,808 which is down slightly year-over-year. Meeting Chair, Mark Herron requested approval of the Tentative Budget 2019-2020. Davidson Academy student Caitlin Hamilton a member of the public present at the meeting asked if the tentative budget was available to the public; Mr. Herron confirmed that it would be posted to the Davidson Academy website and a copy could be requested through the Davidson Academy Business offices. Board member Richard Trachok commented that the generosity of the Davidson family was the primary source of revenue included in the tentative budget and that without this contribution there would be a decrease in sustainable revenue. Mr. Herron confirmed that Bob Davidson has confirmed the sustainability of the Davidson Academy and intends for it to be a legacy. There was no further discussion by the Board or members of the public; Mark Herron requested approval of the 2019-2020 tentative budget; motion was made and seconded; public comment was solicited (there was none); there was no further discussion by the board; and motion carried unanimously.

I. Public Comment

Mark Herron reminded all attending the meeting of rules for public comment and asked for any further public comment.

Akaash Krishnan commented that former Davidson Academy instructor, Alison Hatjakes, was an impactful person in his life, he was looking forward to her classes in the coming school year and appreciated her dedication to students.

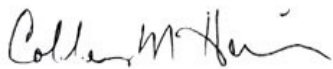
George Hatjakes, father of former Davidson Academy Instructor, Alison Hatjakes, commented that most members of the public present in the meeting were there in support of Ms. Hatjakes. He indicated that he, as well as these individuals were saddened by her termination from the Davidson Academy.

J. Adjournment

Board member Richard Trachok asked for the date and time of the Davidson Academy Graduation Ceremony. Colleen Harsin confirmed that the invitation would be resent to all Board members following the meeting.

Lauralyn McCarthy Sandoval indicated that she had abstained from the vote on approval of the minutes of the meeting of February 19, 2019 as she had not attended that meeting.

There being no further business to come before the Board in public meeting, motion was made and seconded for adjournment; motion carried unanimously. The meeting adjourned at 3:02 p.m.



Respectfully submitted by Colleen Harsin, Clerk of the Board

STEVE SISOLAK
Governor
JHONE EBERT
*Superintendent
of Public Instruction*

STATE OF NEVADA



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June 14, 2019

Ms. Colleen M. Harsin, Director
The Davidson Academy of Nevada
P.O. Box 9119
Reno, NV 89507

Mr. Bob Davidson, Governing Board President
The Davidson Academy of Nevada
800 Southwood #204
Incline Village, NV 89450

RE: Pupil Enrollment and Attendance Audit
School Year 2018 – 2019 (Q1 – Q4); Audit No. 19-2673-183

Dear Ms. Harsin and Mr. Davidson:

Enclosed is the final report of our Pupil Enrollment and Attendance Audit of the Davidson Academy of Nevada for the 1st, 2nd, 3rd, & 4th quarters of the 2018 – 2019 school year. We do not require a response to this report from the school as there were no exceptions to the items we reviewed.

We appreciate the cooperation and courtesies extended to us during the course of the audit. If you have any questions, please contact me at 775-687-9231.

Sincerely,

A handwritten signature in cursive script that reads "Michael Shafer".

Michael Shafer
Chief Auditor

MS/sm

Enclosures: Pupil Enrollment and Attendance Audit

cc: Aimee Fredericks, Admissions & Records Manager, The Davidson Academy

June 14, 2019

Ms. Colleen M. Harsin, Director

Mr. Bob Davidson, Governing Board President

The Davidson Academy of Nevada

Page 2

cc via email: Julie Waller, Program Analyst, LCB
Adam Drost, Program Analyst, LCB
Jaimarie Dagdagan, Program Analyst, LCB
Susan Brown, Budget Analyst, Division of Budget and Planning, DOA
Nate Hanson, Director of District Support Services, Business and Support Services, NDE
Megan Hanke, Management Analyst 1, NDE
Rebecca Tims, Accounting Assistant 3, NDE

THE DAVIDSON ACADEMY OF NEVADA

PUPIL ENROLLMENT AND ATTENDANCE AUDIT

SCHOOL YEAR 2018 – 2019 (Q1 – Q4)



Business and Support Services * Audit Office * Carson City, Nevada
Audit No: 19-2673-183

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INTRODUCTION

Organization

The Davidson Academy of Nevada
Reno, Nevada
Grades: 5 - 12
Locations: 1

Program

Distributive School Account (DSA)

Objectives

The purpose of the examination was:

- To verify the pupil enrollment count submitted to the Department for DSA funding by determining the integrity of the data included in the master registers, ethnic reports, and class record books.
- To monitor the School's compliance with applicable Nevada statutes and regulations.

Background

In Nevada Revised Statutes (NRS) Chapter 387.121, the "Nevada Plan" for equitably apportioning public school education funding among the state's school districts, charter schools, and university school fulfills the Legislature's declaration of providing a "reasonably equal educational opportunity" to each Nevada child. This state guarantee results in the provision of financial support on an average daily enrollment basis unique for each school district and is based upon certain cost and equity considerations. The number of pupils upon which the financial support is to be determined is based on the average daily enrollment of a school district. This enrollment figure is further modified by a "hold harmless" provision pursuant to NRS 387.1223. The Nevada Department of Education (NDE) is charged with the administration of the Distributive School Account (DSA) from which education funding is provided to Nevada's public schools. As part of its oversight functions, NDE reviews the reports submitted by the school districts, the charter schools, and the university school. Audit procedures include verifying the reported pupil enrollment information and determining the extent of compliance with the select provisions of the laws and regulations pertaining to enrollment and attendance.

The statutes (laws) addressing financial support of school systems, the system of public instruction, and pupil enrollment and accounting are contained in NRS 386, 387, and 388. The regulations included in the Nevada Administrative Code (NAC) 386, 387, and 388 are also pertinent.

Effective July 1, 1999, the Nevada Legislature enacted NRS 387.304, requiring NDE to conduct an annual audit of the count of pupils for apportionment purposes reported by each school district. In addition, NRS 387.1238 allows for the verification of "reports of enrollment and daily attendance submitted by any school district, charter school, or university school for profoundly gifted pupils for apportionment purposes."

PUPIL ENROLLMENT AND ATTENDANCE AUDIT

Enrollment Verification

Objective: *To verify the pupil enrollment submitted to the Department for DSA funding by determining the integrity of the data included in the master registers, the ADE reports, and class record books.*

Our audit procedures included comparing the School's quarterly ADE submissions to NDE against the number of pupils represented/enrolled on the School's master register. The Enrollment Verification Schedule identifies the School, the average daily enrollment and total pupil days enrolled for the quarter (as submitted to NDE), the number of pupil session days adjusted, the total recalculated pupil days enrolled, and the adjusted average daily enrollment for the quarter, if applicable.

Our review of pupil withdrawal documentation included verifying the effective date of pupil withdrawals and applicable withdrawal codes. We matched dates and codes on the withdrawal documentation to the master register for compliance to Nevada statutes.

If applicable, we tested all state-funded pre-kindergarten and ungraded pupils for age requirements and, if applicable, to ensure IEP files were current.

If applicable, we tested a group of 12th grade pupils who did not have six courses to ensure that the pupils met the definition of being college and career ready.

Results:

Through our audit process, we could verify the average daily enrollment at the School was:

Quarter 1: 158.00

Quarter 2: 157.34

Quarter 3: 158.00

Quarter 4: 157.15 (*as of May 16, 2019 only; does not include any changes that may occur prior to Q4 ADE submission*)

- There were no exceptions to the enrollment for apportionment.

The audit may have produced enrollment disallowances/additions/grade changes for the 4th quarter. However, since the School still had time before the end of the reporting period to correct their enrollment, those pupil days enrolled were not adjusted.

Enrollment Verification Schedule School Year 2017 – 2018

University School: The Davidson Academy of Nevada Quarter Adjusted: 1 st					
Schools Tested	Average Daily Enrollment for the Quarter, as submitted to NDE (1)	Total Pupil Days Enrolled for the Quarter, as submitted to NDE	Adjusted Pupil Days Enrolled	Total Recalculated Pupil Days Enrolled for the Quarter	Adjusted Average Daily Enrollment for the Quarter
The Davidson Academy	158.00	3,792	-0-	3,792	158.00
NOTES: (1) Average daily enrollment (unweighted) is calculated by dividing the number of total pupil days enrolled by the number of days in session for the reporting period.					

University School: The Davidson Academy of Nevada Quarter Adjusted: 2 nd					
Schools Tested	Average Daily Enrollment for the Quarter, as submitted to NDE (1)	Total Pupil Days Enrolled for the Quarter, as submitted to NDE	Adjusted Pupil Days Enrolled	Total Recalculated Pupil Days Enrolled for the Quarter	Adjusted Average Daily Enrollment for the Quarter
The Davidson Academy	157.34	8,339	-0-	8,339	157.34
NOTES: (1) Average daily enrollment (unweighted) is calculated by dividing the number of total pupil days enrolled by the number of days in session for the reporting period.					

University School: The Davidson Academy of Nevada Quarter Adjusted: 3 rd					
Schools Tested	Average Daily Enrollment for the Quarter, as submitted to NDE (1)	Total Pupil Days Enrolled for the Quarter, as submitted to NDE	Adjusted Pupil Days Enrolled	Total Recalculated Pupil Days Enrolled for the Quarter	Adjusted Average Daily Enrollment for the Quarter
The Davidson Academy	158.00	6,794	-0-	6,794	158.00
NOTES: (1) Average daily enrollment (unweighted) is calculated by dividing the number of total pupil days enrolled by the number of days in session for the reporting period.					

Compliance

Objective: *To monitor the School's compliance with applicable Nevada statutes and regulations.*

As part of obtaining reasonable assurance about compliance with Nevada statutes, NDE audit staff reviewed applicable documentation submitted by the School to ensure compliance with select statutes, rules, and regulations applicable to pupil enrollment and reporting.

Master Registers (NAC 387.171, 387.175, 387.200, 387.215, 387.280)

We verified the current master register agreed to the ADE reports as submitted to NDE for DSA apportionment. We verified withdrawal paperwork for correct withdrawal dates, withdrawal codes, and ensured the documentation agreed to the master register.

Class Record Books (NAC 387.163, 387.165, 387.175, 387.185, NRS 392.130)

We reviewed a sample of the class record books to ensure all the required elements are contained and compliant. We verified the School's legend of symbols to record daily attendance, enrollment, transfer, and withdrawal has been approved by the Superintendent of Public Instruction. In addition, we ensured the School is using the approved legend of symbols for recording attendance. We sampled attendance records to verify the School is following their truancy policy for excessive absences.

Results:

- There were no exceptions to the compliance items we reviewed.

FINDINGS AND RECOMMENDATIONS

Current School Year 2018 – 2019 (Q1 – Q4)

There were no pupil enrollment and attendance findings for The Davidson Academy in the 2018 – 2019 (Q1 – Q4) audit.

FINDINGS AND RECOMMENDATIONS

Prior School Year 2017 – 2018 (Q1 – Q4)

- 18-1. FINDING:** NAC 387.200.3 states, “If a pupil: (a) Enrolls in another school, the effective date of withdrawal is the day after the last day the pupil attended class.” During our review of withdrawal documentation, we noted an 11th grade pupil withdrew in the 2nd quarter reporting periods, but the effective date of withdrawal was not backdated to the date after their last day of attendance. This resulted in the disallowance of 19 pupil days enrolled for the 2nd quarter reporting period.

Once the audit has been finalized, NDE will make a net adjustment to the 2nd quarter reported count for apportionment of minus 19 pupil session days enrolled. This brings the School’s average daily enrollment for the period from 150.47 to 150.11 (*unweighted*). The DSA funding amount will be adjusted based on a decrease of 0.36 unweighted pupils.

RECOMMENDATION: We recommend the School complies with the effective dates of withdrawal identified in the corresponding regulations.

RESPONSE: The School concurred with the finding/recommendation, assigning the Admissions & Records Manager to correct the enrollment information for the pupil in question. The corrective action is complete.

STATUS: The School’s corrective action is acceptable.

AUDIT FOLLOW-UP: This finding was not repeated in the 2018 – 2019 (Q1 – Q4) audit.

RESPONSE FROM CHARTER SCHOOL

No response from the School was required as there were no exceptions to the items that were reviewed.

STEVE SISOLAK
Governor
JHONE EBERT
*Superintendent
of Public Instruction*

STATE OF NEVADA



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July 1, 2019

Ms. Colleen M. Harsin, Director
The Davidson Academy of Nevada
P.O. Box 9119
Reno, NV 89507

Mr. Bob Davidson, Governing Board President
The Davidson Academy of Nevada
800 Southwood #204
Incline Village, NV 89450

RE: Pupil Enrollment and Attendance Audit
School Year 2018 – 2019 (Q4); Audit No. 19-2673-247

Dear Ms. Harsin and Mr. Davidson:

Through our audit procedures, we could confirm the Q4 ADE for The Davidson Academy of Nevada is 157.15. There were no audit adjustments to your Q4 number. We do not require a response to this letter. However, if you choose to do so, we ask the response be provided to us no later than two calendar weeks from the date of this letter.

We appreciate the cooperation and courtesies extended to us during the course of the audit. If you have any questions, please contact me at 775-687-9231.

Sincerely,

A handwritten signature in cursive script that reads "Michael Shafer".

Michael Shafer
Chief Auditor

cc: Aimee Fredericks, Admissions & Records Manager, The Davidson Academy

cc via email: Julie Waller, Program Analyst, LCB
Adam Drost, Program Analyst, LCB
Jaimarie Dagdagan, Program Analyst, LCB
Susan Brown, Budget Analyst, Division of Budget and Planning, DOA
Nate Hanson, Director of District Support Services, Business and Support Services, NDE
Megan Hanke, Management Analyst 1, NDE
Rebecca Tims, Accounting Assistant 3, NDE

STEVE SISOLAK
Governor

JHONE EBERT
*Superintendent
of Public Instruction*

STATE OF NEVADA



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May 28, 2019

Colleen Harsin, Director
Davidson Academy
PO BOX 9119
Reno, NV 89507

Dear Ms. Harsin:

RE: Davidson Academy Calendar for 2019-2020 School Year

The proposed calendar for the 2019-2020 school year for Davidson Academy has been received, reviewed, and determined to be in compliance with NAC 387.120.

The following details have been officially recorded:

- School calendar is Alternative
- There are 153 Days in Session
- First Day is 8/26/2019 and Last Day is 5/13/2020
- Three required Contingency Dates are as follows: 5/14/2020, 5/15/2020, 5/18/2020
- Professional Development Dates counted toward your total days in session are as follows:
 - Professional Development Day #1: Not yet Identified or Approved
 - Professional Development Day #2: Not yet Identified or Approved
 - Professional Development Day #3: Not yet Identified or Approved
 - Professional Development Day #4: Not yet Identified or Approved
 - Professional Development Day #5: Not yet Identified or Approved

Two quick reminders:

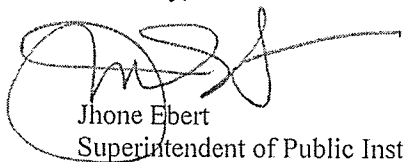
1. Per NAC 387.120 (4), each school/district is allowed up to five (5) Professional Development days per school year, which count toward the minimum 180 days of instruction. ALL Professional Development days must be BOTH:
 - a. Used for teacher training, and
 - b. PRE-APPROVED by the Superintendent of Public Instruction (Jhone Ebert)

Please submit any requests for further eligible Professional Development days which have not been approved at this time as soon as they are scheduled.

2. Per NAC 387.140 (2), the board of trustees of each school district may authorize up to five (5) Short Days per school year which count as full days toward the minimum 180 days of instruction. Any Short Days must be PRE-APPROVED by the Superintendent of Public Instruction (Jhone Ebert).

Please address all calendar-related correspondence or questions to Rebecca Tims at (775) 687-9237 (rtims@doe.nv.gov). Please notify her immediately if the addressee of this letter needs to be updated.

Sincerely,

A handwritten signature in black ink, appearing to be 'Jhone Ebert', written over a horizontal line.

Jhone Ebert
Superintendent of Public Instruction

SC/rt

cc: NDE Audit

2019-2020 Monday-Thursday Master Schedule by Subject

English

- Crit Read & Wtg MS: 3, 6
- Foundations in Analysis: 5
- Comp & Ana MS/HS: 4, 5
- Intro Lit St: 1, 3
- Am Lit: 2, 4, 5
- Brit Lit: 2, 6
- Adv Rhet: 2
- Crit Theory: 5
- Sci Wtg & Com: 2, 4

Math

- Alg I MS: 1
- Geo: 2, 3, 6
- Alg II: 1, 4
- Pre-Calc: 3, 4
- Calc I Yr: 5
- Calc I/II: 2, 4
- Calc II Yr: 6
- Calc III Yr: 3
- Calc III S: 5

Science

- Env Sci MS: 2, 4
- Phys Sci MS/HS: 6
- Bio: 1, 3
- Adv Bio: 6
- Chem: 1, 3
- Adv Chem: 5
- Physics: 2, 3, 5
- Adv Physics: 1, 4
- Adv Geosys: 6

History

- Patt in Anc MS: 5, 6
- Patt in Mod MS/HS: 1, 2
- Hist of US: 2, 4, 6
- Prin Am Gov: 1, 3
- Asian St: 6
- Post 9/11: 3

Language

- Chi I: 1
- Chi II: 2
- Chi III/IV: 5
- Chi V/VI: 4
- Class Chi Read/Trans: 6
- Span Fund I/II: 1, 3
- Inter Span I/II: 2, 4
- Adv Span I/II: 6
- Hisp Lit & Hist/Pract: 5

Elective

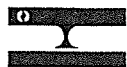
- Art: Drawing/Painting: 5
- College Seminar: Wed. only 1, 3
- Creative Writing: 1
- Fitness: 5
- Intro to Acting: 2
- Intro to Graphic Art: 6
- Life Skills: Tues. only 1
- Machine Learning/AI: 4
- Prog Python I: 1
- Prog Python II: 1
- Science Olympiad: Th, 3:30-5:30
- Thought Exp: 3

Monday–Thursday Electives for 2019-2020

Period	Classes/Instructors	Pre- & Co-requisites	Subject Category	Spaces Available	Letter or P/F Grade
6	Advanced Spanish I/II (AL)	Intermediate Spanish II	FL	15	Letter
5	Art: Drawing/Painting (LG)	N/A	Arts/Hum	20	Letter
1	Chinese I (WX)	N/A	FL	15	Letter
2	Chinese II (WX)	Chinese I	FL	15	Letter
5	Chinese III/IV (WX)	Chinese II	FL	15	Letter
4	Chinese V/VI (WX)	Chinese IV	FL	15	Letter
6	Classical Chinese: Reading and Translating I/II (YZ)	Chinese VI	FL	15	Letter
Wed. only 1, 3	College Seminar (LP)	Jr's, Sr's (sophs if room avail)	Gen Elec	Open	Letter
1	Creative Writing (AEH)	N/A	Arts/Hum	10	Letter
5	Fitness (AR)	N/A	PE	Open	P/F
5	Hispanophone Literature & History/Spanish Practicum (AL)	Advanced Spanish II	FL	15	Letter
2, 4	Intermediate Spanish I/II (RM)	Spanish Fundamentals II	FL	15	Letter
2	Introduction to Acting (HL)	N/A	Arts/Hum	15	P/F
6	Introduction to Graphic Art (LK)	N/A	Art/Hum	10	P/F
Tues. only 1	Life Skills (AR)	10 th -12 th grade	Fin Lit (Gen Elec)	15	P/F
4	Machine Learning/AI (KB)	Knowledge of programming	Gen Elec	Open	Letter
1	Programming with Python I (KB)	N/A	Gen Elec	Open	Letter
1	Programming with Python II (KB)	Python I or equivalent	Gen Elec	Open	Letter
R (3:30-5:30 PM)	Science Olympiad (Media L.)	N/A	Sci Elec	Open	Letter
1, 3	Spanish Fundamentals I/II (RM)	N/A	FL	15	Letter
3	Thought Experimentation (JL)	N/A	Art/Hum	Open	Letter

Friday Electives for 2019-2020

	Classes/Instructors	Pre- & Co-requisites	Subject Category	Spaces Available	½ Block OK?	Grade Type
Block 1 (1 st & 2 nd)	Adv Biology Lab (MB) 0.25 cr	Coreq: Adv Biol lecture	Sci Elec	20	No	Letter
	DECA (AR, Karin B.)	Coreq: Patt in Mod and/or Lit St	Gen Elec	40	Yes	Letter
	High School Plane Geometry (DM)	Prereq: Alg II	Math Elec	14	Yes	Letter
	IS Sem: Choral Ensemble (Will K)	Ability to read music preferred	Arts/Hum	20	Yes	P/F
	Intro to Robotics (LK) 2 nd pd 0.25 cr	No repeat students	Gen Elec	10	N/A	Letter
	Method Acting Workshop (HL)	N/A	Arts/Hum	15	Yes	P/F
	Personal Identity (JB)		Arts/Hum			
	Photography (JM)	Priority to those who haven't taken it	Arts/Hum	16	No	Letter
	Poetry: Writing and Workshop (MA)	Teacher permission	Arts/Hum	15	No	P/F
	Yearbook (RC)	N/A	Gen Elec	10	No	Letter
Block 2 (3 rd & 4 th)	Adv Bio Lab (MB) 3 rd pd 0.25 cr <i>[FALL SEM ONLY]</i>	Coreq: Adv Bio lecture	Sci Elec	20	N/A	Letter
	Animation (LK)	N/A	Arts/Hum	10	No	P/F
	IS Sem: Mindfulness (Sky N./AR) 3 rd pd 0.25 cr	N/A	Gen Elec	10	N/A	P/F
	IS Sem: Zumba (Haley B./DM) 4 th pd 0.25 cr	N/A	PE	Open	N/A	P/F
	Kung-Fu (Jeremiah B.)	N/A	PE	20	Yes	P/F
	Math Comp Prep MS (SC)	8 th gr by age & below	Math Elec	17	Yes	P/F
	Meaning of Life (JL)	Prereq: HS Bio	Arts/Hum	15	No	P/F
	Programming with Python I (KB)	N/A	Gen Elec	Open	No	Letter
	Quantum Mechanics (BG)	Prereq: Calc I	Sci Elec	16	Yes (teach perm)	Letter
	Speech & Debate (AEH) 3 rd pd 0.25 cr	9 th - 12 th gr by anticipated grad date	Arts/Hum	20	N/A	Letter
	Student Council (JA) 4 th pd 0.25 cr	N/A	Gen Elec	Open	N/A	Letter
	Writers' Workshop (AI)	N/A	Arts/Hum	15	No	Letter
	Yoga (JA) 3 rd pd 0.25 cr	N/A	PE	15	N/A	P/F
Block 3 (5 th & 6 th)	Adv Chemistry Lab (EW) 0.16 cr	Coreq: Adv Chem lecture	Sci Elec	20	No	Letter
	Art (AL)	N/A	Arts/Hum	15	Yes	P/F
	English—Student Aide Wkshp (AI, EV)	Teacher invitation only	Arts/Hum	Open	Yes	Letter
	Improv (DM)	N/A	Arts/Hum	15	Yes	P/F
	Ind Study Sem: Military History (Tyler B./JP)	N/A	Arts/Hum	Open	Yes	P/F
	Ind Study Sem: Rock Climbing (Akaash/JA)	N/A	PE	10	No	P/F
	Japanese IB (WX) 0.25 cr	Prereq: Japanese IA	FL	12	Yes	Letter
	Journalism Lab (RC/LK)	N/A	Arts/Hum	10	No	Letter
	Math Comp Prep HS (BR)	9 th gr by age & above	Math Elec	17	Yes	P/F
	Music Theory (JH)		Arts/Hum			
	Peace Theory and a History of Non-Violence (JL)	N/A	Arts/Hum	15	Yes	P/F
	Programming with Java (KB)	Fundamentals of procedural programming	Gen Elec	Open	No	Letter

**NATIONAL MERIT SCHOLARSHIP CORPORATION**

1560 Sherman Avenue, Suite 200, Evanston, Illinois 60201-4897 (847) 866-5100

DAVIDSON ACADEMY
PO BOX 9119
RENO, NV 89507-9119High School Code
29/0207**Semifinalists in the 2020 National Merit Scholarship Competition**

The Reading Test, Writing and Language Test, and Math Test scores below reflect the scores shown on each student's PSAT/NMSQT® Score Report multiplied by two. The Selection Index is the sum of the doubled scores.

2018 PSAT/NMSQT Scores

Student Name	Birth Date	R	WL	M	Selection Index	Semifinalist ID	Selection Unit
Burkhardt, Tyler J							
Kramer, William J							
Krishnan, Akaash M							
Leary, Daniel E							
Liu, Jason J							
Mauk, Selden W							
Murty, Ashwin N							
Noh, Sky T							
Pan, Brandon M							
Phelan, Leo J							
Stewart, Zoe M							
Subramanian, Emhyr							
Wang, Jade T							
Wu, Miguel S							

Number of Students: 14

national Selection Index qualifying score, applicable to all participants without regard to state-by-state distribution. The qualifying score for this level of recognition varies from year to year. All National Merit Program participants who score at or above the Commended level but below their selection unit's Semifinalist qualifying score are designated Commended Students.

In mid-September, NMSC sends principals a list of their school's Commended Students with *Letters of Commendation* for presentation to the students. Although Commended Students are honored for their academic promise, they do not continue in the competition for National Merit Scholarship awards. Some, however, may be candidates for Special Scholarships offered by corporate sponsors (explained on pages 22–23).

National Merit Program qualifying data for 2020

The National Merit Scholarship Program honors individual students for their exceptional scholastic potential. The program does not measure the quality or effectiveness of education within a school, district, or state. The table on pages 13–14 relates only to the 2020 National Merit Program, which began with the administration of the 2018 PSAT/NMSQT. **This information is provided on a confidential basis solely as a reference for principals and counselors who understand the design and purpose of the National Merit Program and the limited usefulness of the data.**

A number of factors should be kept in mind when interpreting data in the table. First, since Semifinalists are named on a state-representational basis, qualifying scores required for Semifinalist standing vary from one state to another. This ensures that students from all parts of the nation are included in the Semifinalist talent pool. The soundness of this method has been confirmed by the thousands of students representing every state who have earned the *Merit Scholar*® title and have gone on to excel in undergraduate studies and beyond.

Second, the decision to offer the qualifying test, and to whom, belongs to officials of the individual schools. Some schools administer the PSAT/NMSQT to all juniors, while others test only a few. Therefore, although the 21,000 high schools that administer the

The information in this table constitutes confidential and proprietary information of National Merit Scholarship Corporation and may not be used except as expressly permitted, and may not be published or disclosed without the express written permission of National Merit Scholarship Corporation.

2020 National Merit Scholarship Program Semifinalists and Commended Students—2018 PSAT/NMSQT*

	SEMIFINALISTS			COMMENDED STUDENTS**		
	Selection Index Qualifying Score	Number	Number of Schools	Number	Number of Schools	
Alabama	216	228	63	149	56	
Alaska	213	38	17	3	3	
Arizona	219	315	89	474	115	
Arkansas	214	151	46	41	26	
California	222	2,244	391	6,931	758	
Colorado	220	274	84	616	134	
Connecticut	221	197	61	655	124	
Delaware	220	41	13	107	17	
Florida	219	862	222	1,479	325	
Georgia	220	506	114	1,039	177	
Hawaii	219	62	16	103	26	
Idaho	215	89	35	55	33	
Illinois	221	665	140	2,147	272	
Indiana	218	332	98	496	136	
Iowa	215	165	59	93	45	
Kansas	218	150	42	198	55	
Kentucky	217	219	71	174	63	
Louisiana	215	229	64	124	48	
Maine	215	73	37	38	24	
Maryland	222	295	72	1,175	151	
Massachusetts	223	283	84	1,480	232	
Michigan	219	520	140	909	231	
Minnesota	219	326	95	503	133	
Mississippi	214	144	46	52	27	
Missouri	217	305	83	335	108	
Montana	214	44	19	8	8	
Nebraska	216	114	43	75	40	
Nevada	218	111	27	108	32	
New Hampshire	218	73	34	89	40	
New Jersey	223	495	133	2,441	280	
New Mexico	213	91	30	18	14	

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2020 National Merit Scholarship Program (continued)					2018 PSAT/NMSQT**				
	Selection Index Qualifying Score	SEMIFINALISTS		Number of Schools	COMMENDED STUDENTS**		Number of Schools	Number	Number
		Number	Number		Number	Number			
New York	221	971	226	453	2,950	837	199	0	250
North Carolina	219	510	123	199	837	0	0	33	84
North Dakota	212	25	15	0	0	856	250	298	28
Ohio	218	660	192	54	54	1,355	77	10	7
Oklahoma	214	196	51	84	346	86	28	156	205
Oregon	220	169	49	84	346	1,057	168	465	550
Pennsylvania	220	669	177	298	1,355	83	40	3,827	550
Rhode Island	218	55	19	28	86	34	21	83	40
South Carolina	215	219	65	77	156	1,611	205	205	205
South Dakota	214	38	14	7	10	1,057	168	465	550
Tennessee	219	305	85	123	465	83	40	3,827	550
Texas	221	1,321	266	550	3,827	34	21	83	40
Utah	215	155	56	40	83	1,611	205	205	205
Vermont	216	38	22	21	34	1,057	168	465	550
Virginia	222	405	86	205	1,611	83	40	3,827	550
Washington	221	364	88	168	1,057	0	0	0	0
West Virginia	212	54	27	0	0	224	107	0	0
Wisconsin	216	318	116	107	224	0	0	0	0
Wyoming	212	20	11	0	0	196	20	667	92
District of Columbia	223	39	14	20	196	0	0	0	0
U.S. boarding schools	***	157	43	92	667	0	0	0	0
U.S. territories	212	28	13	0	0	513	204	513	204
& commonwealths						37,442	6,692	37,442	6,692
Outside the U.S.	223	95	58	204	513	37,442	6,692	37,442	6,692
Totals		16,452	4,284	6,692	37,442	6,692	6,692	37,442	6,692

*A total of 1,537,987 students from 20,998 schools entered the 2020 National Merit Program by taking the 2018 qualifying test and meeting participation requirements.
 **The national qualifying score for Commended Students in the 2020 program is 212.
 ***U.S. boarding schools that enroll a substantial portion of students from outside the state in which the school is located are grouped into geographic regions; regional qualifying scores for Semifinalist standing vary from 220 to 223.

PSAT/NMSQT enroll the vast majority of the nation's eleventh graders, the proportion of students tested in a particular year may differ markedly from school to school and state to state.

Third, while demographic changes that affect school enrollments are appreciably greater in some states and communities than in others, schools must design programs that are effective for all of their students. States and communities also differ in per capita income of residents, educational achievement of the adult population, per pupil expenditure for education, and qualifications prescribed for teachers. In addition, schools vary widely in educational objectives and standards, in numbers of seniors who plan to attend college, in curricular offerings, and in the extent to which students take advantage of the highest-level courses offered. Many factors influence student performance, and no single factor accounts for differences among educational units.

For these and other reasons, National Merit Program data provided to schools is confidential and should not be used to measure the educational quality of a school, district, or state. **Qualifying scores and numbers of recognized students are relevant only within the context of a particular year's competition, and use of such data for any other purpose is neither valid nor appropriate.** NMSC regularly cautions news media and all others interested in the competition against attempts to make comparisons on the basis of numbers of students honored in the National Merit Program. When this caution is ignored, conclusions drawn are usually erroneous and can be detrimental to the groups being compared as well as to the National Merit Program and the participating students.

Semifinalists: 2020 National Merit Scholarship Program

Nebraska (continued)

ELKHORN

ELKHORN H. S.
600 Hudson, Daniel L.
455 McCaslin, Anna K.
833 VanWyngarden, Madison L.

HOMESCHOOL

999 Burbach, Emma J.

MOUNT MICHAEL

BENEDICTINE H. S.
202 Gathje, Jacob A.
204 Potuhera, Tharein S.
303 Schrier, Alexander R.
170 Whitaker, Brayden M.

FIRTH

NORRIS H. S.
999 DeBoer, Hunter J.
833 Savage, Jackson W.

FREMONT

FREMONT H. S.
454 Sasse, Elizabeth C.

GRAND ISLAND

GRAND ISLAND CENTRAL
CATHOLIC H. S.
742 Kim, Randall E.

GRAND ISLAND H. S.

000 Kosmicki, Jacob D.

HASTINGS

HASTINGS H. S.
628 Power, Landon C.
454 Wenburg, Carter L.

ST. CECILIA H. S.

461 Moritz, Carson T.

KEARNEY

KEARNEY CATHOLIC H. S.
628 Messbarger, Nicole M.

LINCOLN

LINCOLN EAST H. S.
450 Chapin, Dylan A.
301 Imig, Brandon
160 Matthes, Celeste C.

LINCOLN H. S.

520 Borlak, Ariana L.
700 Krohn, Esme M.
450 Moberly, Luke M.
520 Schmaderer, Benjamin J.

LINCOLN NORTH STAR H. S.

467 MacFarlane, Andrew H.

LINCOLN SOUTHEAST H. S.

303 Farritor, Luke E.
833 Goldsmith, Timothy J.

LINCOLN SOUTHWEST H. S.

300 Callahan, Blake M.
843 Fulton, Evan
940 Gessert, Ingrid
185 Hobelman, Alexis
454 Johnson, Tatum I.
301 Phung, Tuong T.
830 Svoboda, Jordyn D.

PIUS X H. S.

450 Driewer, Grace A.
627 Kotopka, Andrew C.
904 Tomes, Luke D.

NEBRASKA CITY

LOURDES CENTRAL H. S.
700 Partsch, Luke D.

NELIGH

NELIGH OAKDALE SCHOOL
999 Bixler, Hailey E.

OMAHA

BROWNELL - TALBOT SCHOOL
773 Haas, Lily C.
303 Liu, Brianna S.
214 Luo, Allison

171 Miles, Luke W.
160 Su, Benjamin K.

CENTRAL H. S.

450 Cheloha, Sedona L.
161 Flynn, Carly R.
464 Seger-Pera, Eric

CREIGHTON PREPARATORY SCHOOL

456 Boever, Joseph W.
906 Chapman, Richard J.
302 Curd, Tristan M.
162 Drvol, Henry C.
742 Kenney, Ryan W.
628 Kramer, Joshua N.
502 Loeffler, Samuel M.
628 Mandolfo, Mason
451 Owens, Paul M.
000 Woods, Eric S.

DUCHESNE ACADEMY OF THE SACRED HEART

463 Drews, Mary M.
160 Fleming, Victoria L.
883 Kreis, Raleigh L.
254 Scharitz, Emma I.

ELKHORN SOUTH H. S.

628 Eischeid, Alexander C.
907 Evans, Skyler J.
600 Kawa, Eliza K.
302 Kim, Eugene H.
454 Madden, Derek A.
628 Oarhe, Joshua O.
162 Patterson, Julia A.
302 Sturdivant, Dylan J.
204 Swastzbaugh, Carson A.

MARIAN H. S.

160 McWilliams, Tayla L.

MILLARD NORTH H. S.

628 Agarwal, Aanya
000 Guo, Liyang
303 Jolley, Evan J.
170 Kota, Santosh
202 Mudhelli, Shivani
830 Parmley, Ian J.
904 Pullabhotla, Anjali
628 Ramini, Lahari
628 Thakker, Juhi J.
712 Tu, Lucy
999 Whetstone, Elaine M.
168 Wright, Rebecca A.

MILLARD SOUTH H. S.

302 Nguyen, Vivian N.
457 Pokharel, Hannah R.

MILLARD WEST H. S.

200 Munson, Reese E.
628 Naganna, Aditya
121 Rieke, Katarina A.

OMAHA NORTH HIGH

MAGNET SCHOOL
712 Kehr, Sage E.

V. J. AND ANGELA SKUTT

CATHOLIC H. S.
000 Brockhouse, Julia A.
628 Schmitt, Jenna E.

WESTSIDE H. S.

999 Battafarano, Malia G.
628 France, Cynthia Z.
700 Jansen, Theodore F.
000 Johanningsmeier, Andrew S.
999 Pike, Reese C.
457 Siegel, Joshua B.

PAPILLION

PAPILLION - LA VISTA H. S.
999 Fjeldsted, Braxton A.
843 Lin, Vincent

PAPILLION - LA VISTA SOUTH H. S.

450 Lauver, Nicholas C.

PIERCE

PIERCE H. S.
450 McKeown, Alex S.

SCOTTSBLUFF

SCOTTSBLUFF H. S.
450 Reisig, Katherine G.

SEWARD

SEWARD H. S.
303 Lobmeyer, Madalyn G.

SPRINGFIELD

PLATTEVIEW H. S.
920 Dierking, Sylvia M.
160 Grosz, Kiyara R.

WAHOO

WAHOO H. S.
000 Tomjack, Alex M.

WAVERLY

WAVERLY H. S.
742 Kasperek, Lauren E.

WEST POINT

CENTRAL CATHOLIC H. S.
710 Wooldrik, Anna M.

YORK

YORK H. S.
559 Gilliland, Alyssa M.
627 Stuckey, Lindsey G.

162 Kabir, Shadman S.
121 Lorenzo, Mia N.
908 Majid, Shaan M.
999 Makar, Ariana J.
160 Nanduri, Eesha
603 Parikh, Jay M.
160 Samra, Kian D.
303 Saran, Rishabh
712 Siddiqui, Abeerah N.
800 Singh, Ameya A.
450 Su, Ashley
450 Tobar, Peggy
204 Tungkitkancharoen, Kanokwan
501 Vakil, Eshaan J.
907 VanVoorhis, Katherine E.
628 Veeramachaneni, Meghana S.
450 Vernaz, Sharon L.
160 Vetrichelvan, Opalina
451 Vios, Lorenz F.
628 Yan, Lily L.
462 Yu, Justin C.

FAITH LUTHERAN H. S.
999 Thompson, Austin S.

BISHOP GORMAN H. S.
457 Adrangi, Sophia T.
466 Johnson, Hannah
908 Nguyen, Theresa N.
454 Pyatt, Sloan K.

LAS VEGAS ACADEMY OF THE ARTS

204 Clothier, Rylie A.
225 Lu, Xueer

THE MEADOWS SCHOOL

999 Appelhans, Jerry W.
999 Blackwood, Spencer J.
950 Bucknam, Parker J.
999 Ndubisi, Clarence C.
999 Nguyen, Chloe M.
907 Stone, Jared A.
185 Tian, Helen
999 Wahid, Rubaab

NORTHWEST CAREER AND TECHNICAL ACADEMY

710 Fronczek-Marriott, Cosette A.

PALO VERDE H. S.

000 Lim, Lewis P.
000 Park, Sydney T.

SHADOW RIDGE H. S.

600 Hemintakoon, Joel T.

WEST CAREER AND TECHNICAL ACADEMY

791 Caudell, Timothy S.
628 Liang, Cathleen G.
185 Patel, Krishna N.
628 Patel, Raj C.

NORTH LAS VEGAS COLLEGE OF SOUTHERN NEVADA

H. S. - EAST
166 Taylor, Celeste

RENO

THE DAVIDSON ACADEMY

999 Burkhardt, Tyler J.
770 Kramer, William J.
561 Krishnan, Akaash M.
450 Leary, Daniel E.
740 Liu, Jason J.
160 Mauk, Selden W.
741 Murty, Ashwin N.
772 Noh, Sky T.
164 Pan, Brandon M.
946 Phelan, Leo J.
946 Stewart, Zoe M.
999 Subramanian, Emhyr
999 Thein, May S.
628 Wang, Jade T.
467 Wu, Miguel S.

GALENA H. S.
461 Schnelker, Maxwell P.

NORTH STAR ONLINE SCHOOL

168 Ballinger, Thomas D.

RENO H. S.

000 Sorensen, Isaac
000 Yun, Miriam P.

NEVADA

HENDERSON

COLLEGE OF SOUTHERN NEVADA
H. S. - SOUTH
164 Berrocal, Jared

CORAL ACADEMY OF SCIENCE

LAS VEGAS
450 Janamsetty, Ritvik
451 Josim, Chad T.
160 Tavacoli, Farin K.
120 Weisman, Holden J.

CORONADO H. S.

000 Blake, Jonah E.
170 Britt, Robert F.
628 Chowdhry, Saad
451 Fitzpatrick, Ryan W.
162 Gutterman, Steven S.
629 Kang, Irene
450 King, Megan H.
185 Lee, Dakyoung
742 Lipshutz, Maxwell R.
167 Mathew, Ajith J.
200 Phung, Dylan R.
603 Posocco, Lilliana V.
300 Tang, Ziyun
160 Wei, Rachael F.
455 You, Jihee
160 Yu, Samuel

GREEN VALLEY H. S.

303 Gong, Brandon L.
999 Liu, Sherry X.
450 Zhang, Mark L.

NEVADA STATE H. S.

302 Pilande, Carmela Coreen C.

LAS VEGAS

THE ADELSON SCHOOL
162 Blank, Matahn A.

ADVANCED TECHNOLOGIES ACADEMY

459 Chong, Daniel
302 Hammond, Craig E.
999 Park, Shane J.

ARBOR VIEW H. S.

160 Anaya, Brandon

CENTENNIAL H. S.

209 Chamberlain, Ariel

ED W. CLARK H. S.

200 Abbott, Aidan J.
999 Bean, Alexander Y.
160 Berardinelli, Gwendolyn B.
000 Bernales, Mark A.
830 Brockett, Jonathan C.
459 Chu, Annabelle Y.
907 Edano, Chrysia Lauren P.
160 Gu, Grace
629 Guerrero, Ivan Charles B.
164 Jin, Ryan

Semifinalists: 2020 National Merit Scholarship Program

Nevada (continued)

SAGE RIDGE SCHOOL
550 Hall, Siena N.
450 Shukla, Aryan

TRUCKEE MEADOWS COMMUNITY
COLLEGE H. S.
303 Nunley, John T.
943 Ryan, William S.

EARL WOOSTER H. S.
200 Cheng, Edward T.

ZEPHYR COVE
GEORGE WHITTELL H. S.
303 Harrison, Ben C.

NEW HAMPSHIRE

BEDFORD

BEDFORD H. S.
628 Chopra, Sushmita
628 Dong, Daniel F.
628 Pothuru, Sophie N.
999 Reine, Claudia J.
830 Schulman, Emma K.
454 Thomas, Hannah G.
209 Xie, Amanda L.

HOMESCHOOL
833 Porto, Sydney A.

BOW

BOW H. S.
000 Lessard, Madeline M.
000 Udelson, Maxwell L.

CONCORD

BISHOP BRADY H. S.
000 Wen, Muqing

ST. PAUL'S SCHOOL
832 Davidson, Ashley C.

CONTOOCOOK

HOPKINTON H. S.
202 Malcolm, Colby R.

DERRY

PINKERTON ACADEMY
450 Villanueva, Vincent N.

DOVER

DOVER H. S.
450 Brake, Christopher B.

DURHAM

OYSTER RIVER H. S.
160 Pavlik, Zoe A.

EXETER

EXETER H. S.
000 McElroy, Andrew T.

PHILLIPS EXETER ACADEMY

553 Bradham, Alphonso P.
904 Cai, Benjamin C.
303 Chen, Zhaoran
906 Desai, Aiwen L.
792 Finnegan, Mollie R.
906 Fleming, Caroline E.
999 Gaw, Emily G.
160 Lazorik, Olivia J.
999 Lee, Annabel
999 Lee, Ethan
520 Lee, Suan
553 Little, Virginia S.
000 Liu, Brian H.
500 Menken, William A.
000 Noori, Ayush
555 Rider, Ian P.
999 Schwarz, Nicholas D.
303 Serafini, Alessia N.
742 Sun, Yuyang
999 Wang, Maxwell Z.
904 Wang, Thomas D.
712 Won, Rachel H.
209 Wong, Gabriel L.
502 Zhang, Angelina

HANOVER

HANOVER H. S.
000 Chen, Andrew W.
740 Chipman, Hannah W.
522 Glueck, Lucy A.
999 Guo, Jiayu J.
160 Matthew, Rachel C.
450 Meehan, John M.
904 Snyder, Margaret D.
209 Wang, Stephen

HOLLIS

HOLLIS BROOKLINE H. S.
520 Gingras, Amelia J.
303 McIlwrath, Craig T.

HUDSON

ALVIRNE H. S.
906 Gasdia, Jack G.

KEENE

KEENE H. S.
000 Subotskaya, Yuliya V.

LEBANON

LEBANON H. S.
628 Ames, Nicholas S.
209 Landry, Andrew O.
250 Rainey, Wade J.
947 Stan, Irina
454 Wolfe, Madeline K.

LITCHFIELD

CAMPBELL H. S.
164 Freeman, Michelle

LONDONDERRY

LONDONDERRY H. S.
742 Gore, Timothy D.
803 Watts, Michael R.

LOUDON

HOMESCHOOL
450 Tuson, Thomas D.

MANCHESTER

THE DERRYFIELD SCHOOL
000 Li, Xiang

MANCHESTER MEMORIAL H. S.

740 Connors, Lela G.
000 Coughlin, Matthew
455 Truong, Brian

MERRIMACK

MERRIMACK H. S.
000 Bolling, Wesley C.
999 Jobin, Alex P.

NASHUA

ACADEMY FOR SCIENCE
AND DESIGN
000 Mohan, Shrijaa

BISHOP GUERTIN H. S.

457 Finocchiaro, Julia
185 Reynolds, Claire E.
454 Ross, Elizabeth L.

NASHUA H. S. NORTH

501 Maddock, James M.

NASHUA H. S. SOUTH

209 Asarpota, Tanisha
628 Bakshi, Ananya
907 Eid, George T.
160 Kammilla, Anish
710 Lam, Jeffrey
300 Mahendrakar, Sahil
999 Yan, Brandon
303 Zou, Rubin H.

NEWMARKET

NEWMARKET H. S.
628 Kotturu, Navya R.

NORTH CONWAY

KENNETT H. S.
628 Jarell, Amelia G.
303 Mores, Chani L.

NORTHWOOD

COE - BROWN NORTHWOOD
ACADEMY
907 Carr, Ruby G.
960 Jackson, Shannon L.

PELHAM

PELHAM H. S.
456 Haskins, Evan T.

PLAISTOW

TIMBERLANE REGIONAL H. S.
000 O'Connor, Grace E.

PLYMOUTH

PLYMOUTH REGIONAL H. S.
160 LaClair, Jocelyn S.
999 Stewart, Jeffrey Y.

PORTSMOUTH

PORTSMOUTH H. S.
209 Schaefroth-Bach, Braeden D.

ROCHESTER

SPAULDING H. S.
450 Mitchell, Noah T.
000 Wohlers, Casey R.

SALEM

SALEM H. S.
164 Bosli, Massinissa

WATERVILLE VALLEY

WATERVILLE VALLEY ACADEMY
000 Ryan, Matthew

WINDHAM

WINDHAM H. S.
455 Ramani, Hirsh M.
000 Wang, Daniel
628 Zhou, Shanni

NEW JERSEY

ABERDEEN

MATAWAN REGIONAL H. S.
161 Gardell, Norman R.

ALLENDALE

NORTHERN HIGHLANDS
REGIONAL H. S.
946 DeAngelo, Mia G.
870 Lim, Yena
000 Pataki, Kasey E.
710 Singh, Sandli
303 Zheng, Ashlynn

ANNANDALE

NORTH HUNTERDON H. S.
160 Caso, Elizabeth A.
628 Stagg, Isabella A.
185 Wiegand, Lilian

BASKING RIDGE

PINGRY SCHOOL
907 Clark, Stuart C.
628 Kapoor, Anjali K.
185 Kumar, Ashna J.
999 Li, Brian
218 Lu, Ashley
457 Wen, Collin A.
301 Yu, Robert H.

RIDGE H. S.

300 Agrawal, Vikram M.
301 Gupta, Arul
160 Hariharan, Kaivalya
943 Helgeson, Annika M.
160 Ho, Claire A.
999 Iselborn, Hans C.
161 Jin, Meghan X.
209 Kannan, Shiam
454 King, Katelyn M.
162 Kong, Blisse X.
904 Krohn, Mason S.
450 Kundargi, Rishi
628 Lan, Anthony
904 Liu, David
999 Lou, Meredith J.
459 Madabushi, Sreekar R.
303 Namjoshi, Tanvi K.
161 Sha, Caroline
950 Skrobala, Anna R.
461 Sundram, Adith R.
628 Tang, Kevin P.

BAYONNE

BAYONNE H. S.
000 Banerjee, Arsh

MARIST H. S.

303 Singh, Armandeep

BERNARDSVILLE

BERNARDS H. S.
907 Manathara, Ritika M.

BORDENTOWN

BORDENTOWN REGIONAL H. S.
451 Kanamarlapudi, Suhas

BRIDGEWATER

ACADEMY FOR HEALTH AND
MEDICAL SCIENCES
000 Gangavaram, Abiram
000 Gershater, Elizabeth
000 Gupta, Ruhyak
161 Mavathaveedu, Adarsh

BRIDGEWATER - RARITAN

REGIONAL H. S.
160 Bhandarkar, Saumya
300 Chandrashekhar, Ritvik
168 Holz, Julia A.
218 Huang, Michelle S.
990 Jin, Ashley
303 Krishna, Vaishak
303 Mankikar, Meher
161 Matton-Conover, Benjamin L.
770 Meng, Sheena
628 Nuli, Shreya S.
740 Patel, Shivam
000 Pfaff, Ella
450 Schueler, Nicholas E.
164 Shah, Naomi H.
300 Sommers, Teddy C.
204 Viswanath, Manu D.
303 Wu, Ethan X.
209 Zhou, Allen L.
303 Zhu, Ganqiu

BURLINGTON

FLORENCE TOWNSHIP
MEMORIAL H. S.
303 Moody, Raymond E.

CALDWELL

MOUNT ST. DOMINIC ACADEMY
160 Pathil, Melissa

CHATHAM

CHATHAM H. S.
450 Heame, Margot A.
160 Iizuka, Erica
461 Khan, Ahmer S.
999 Roy, Aditya V.
740 Rozhkov, Ivan C.

CHERRY HILL

CHERRY HILL H. S. EAST
999 Brooks, Jake E.
600 Goel, Arnab
628 Wu, Claire A.
999 Yoon, Grace

CHESTER

WEST MORRIS CENTRAL H. S.
712 Booth, Olivia
628 Chen, John Y.
555 Cooley, Jenna L.

COLTS NECK

COLTS NECK H. S.
000 Blitstein, Ty

CRESSKILL

CRESSKILL H. S.
999 Huh, Nicole Y.
908 Jiang, Isabella S.
628 Kogan, Daniel

DEMAREST

NORTHERN VALLEY
REGIONAL H. S.
628 Cha, Russell W.
833 Fang, Darin L.
836 Kim, Jacqueline S.
946 Kim, Taehoon
000 Lee, Youngeun

This summer DAO hosted the first session of First Year Seminar. Designed and executed by our Student Services Manager, Erica Shumaker, First Year Seminar is

a two-week program designed to ease the transition to online learning and the rigors of the Davidson Academy for new students. Students were able to practice live discussions, learning important planning and organizational skills, test out technology utilized by DAO, and build friendships before they started their content area courses. All new students participated in First Year Seminar. Two weeks into the school year all students expressed their gratitude for how the seminar equipped them to be successful in their courses. Students were able to adjust to the school year in phases, which has led to more classroom success.

Building Community

This summer we hosted the second annual in-person event for online students. Twenty-one online students came from across the US to spend the weekend with their classmates and instructors. The students stayed in UNR dorms and got to know their classmates and their instructors in person. Over the two days, they completed a NASA Challenger program, went out for pizza, tie-dyed lab coats, stayed up most of the night playing games, and went rock climbing.

We continue to host monthly community meetings for online students. These meetings are opportunities for students and staff to come together in a more social format. Two of the community meetings will be held in conjunction with the Reno campus community meetings.

This year we have also added parent nights at least once a semester. These are informational nights on topics that are of interest to our parents. They are designed to help parent feel more connected to their school and one another.

Online Courses

We now have 44 courses available for online students. Core classes, including World Language, have three hours of synchronous, live sessions each week. Electives have live sessions of up to two hours on Fridays.

All online courses have received A-G approval from the University of California system. Our science courses are not approved for lab credit from the UC.

Recruiting for 2020-21

We have implemented new recruiting campaigns to increase enrollment for 2019-20. We are targeting our direct-mail campaign to gifted schools who serve students in grades K-8 and are not affiliated with a high school. There are about 250 of these schools in the US.

Second, we are sending personal emails to all Davidson Young Scholars in our target age range again this year. The email campaign will provide them with

more details about our online campus and serve as a more personal reminder of the benefits of a Davidson Academy education.

Third, we are revamping our popular open houses. We will create a series of short informational videos that can be housed on our website. These videos will capture most of the information that we shared in our open house presentations over the past few years. This will allow us to use a panel presentation format for open houses this year. We will host one open house a month with parents, students, and staff member taking live audience questions. We believe this will make the live open house more meaningful and relevant to attendees.

Lastly, we are working with current online families to lead in-person recruiting events in their local area. A select group of families have been identified and are helping us to set up events where they will share their experience as an online family. This will enable us build more regional hubs, which was highly successful last year.

Media Updates

- *2020 Best Public High Schools in Nevada*
August 2019 – Niche.com
<https://www.niche.com/k12/search/best-public-high-schools/s/nevada/>
- *Students Earn Top Awards at 36th Annual Research Science Institute*
August 8, 2019 – Center for Excellence in Education (press release)
<https://www.cee.org/events/success-cee's-36th-rsi-mit>
- *TOCCATA-Tahoe Symphony opens concert series at Genoa Lakes*
July 23, 2019 – Nevada Appeal
<https://www.nevadaappeal.com/entertainment/toccatata-tahoe-symphony-opens-concert-series-at-genoa-lakes/>
- *High Expectations for the 2019 BbWorld Event*
July 21, 2019 – eLearning Inside
<https://news.elearninginside.com/high-expectations-for-the-2019-bbworldevent/>
- *Blackboard Announces Winners of 2019 Catalyst Awards*
July 16, 2019 – Cision (press release)
<https://www.prnewswire.com/news-releases/blackboard-announces-winners-of-2019-catalyst-awards-300885557.html>
- *The Best Public High Schools in the U.S. by SAT & ACT Scores*
June 6, 2019 - Brainly
<https://brainly.com/insights/best-worst-public-high-schools-us-by-sat-act-scores/>
- *Public Elites List*
May 2019 - Jay Mathews Challenge Index
<https://jaymathewschallengeindex.com/public-elites-list/>
- *Gov. Sisolak Announces Selection of Nevada's National Youth Science Camp Delegates*
May 20, 2019 - State of Nevada Department of Education (press release)
http://www.doe.nv.gov/News_Media/Press_Releases/2019/Gov_Sisolak_Announces_Selection_of_Nevada's_National_Youth_Science_Camp_Delegates/

Press Release

- *Davidson Academy Team Members Win 2019 Blackboard Catalyst Award*
<http://www.davidsonacademy.unr.edu/Press-Room/Press-Releases/2019-Blackboard-Catalyst-Award>

Ongoing Outreach

Davidson Academy eNewsletter – distributed every other month to more than 6,000 recipients
eNews-Update – Often prominently features the Davidson Academy; distributed every other month to more than 15,000 recipients

Social Media postings

- Facebook - <https://www.facebook.com/TheDavidsonAcademy/>
- Twitter - <https://twitter.com/TheDavidsonAcad>
- LinkedIn - <https://www.linkedin.com/company/davidsonacademy>

Davidson Academy Tour Dates

- September 6, 2019 (27 attendees)
- October 18, 2019
- November 15, 2019
- December 6, 2019

Conferences – Davidson Institute and Davidson Academy outreach

- MIT LINC Conference – June 18, Cambridge, MA (MIT Campus) – panel discussion with Stacy Hawthorne

Revamped Davidson Academy Online “A Day in the Life” Brochure

- In development - scheduled to be used for future outreach purposes.
- Photo session held in Chicago area Sept. 10, 2019 (featuring three Davidson Academy Online students local to the area). Photos will be used for brochure and web to showcase a typical day in the life of a Davidson Academy Online student.



Camarillo, CA
Encino, CA
Glendale, CA
Irvine, CA
Long Beach, CA
Los Angeles, CA
Pasadena, CA
Walnut Creek, CA
West Los Angeles, CA
Westlake Village, CA
Fort Worth, TX
Park City, UT
Phoenix, AZ

PERSONAL & CONFIDENTIAL

September 9, 2019

Mr. Mark Herron
The Davidson Academy of Nevada
9665 Gateway Drive, Suite B
Reno, Nevada 89521

To the Governing Board of The Davidson Academy of Nevada:

We have audited the financial statements of The Davidson Academy of Nevada (the School) for the year ended June 30, 2019, and have issued our report dated September 3, 2019. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter dated April 2, 2019. Professional standards also require that we communicate to you the following information related to our audit.

SIGNIFICANT AUDIT FINDINGS

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the School are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2019. We noted no transactions entered into by the School during the year for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statements was:

- Management's estimate of the prepaid rent contributed for the use and occupancy of the School's facilities, which was determined based on the final construction costs of the leasehold improvements of the Jot Travis Building plus the stated amount of the annual lease payments in the Academy's lease agreement.

We evaluated the key factors and assumptions used to develop the aforementioned estimates in determining they are reasonable in relation to the financial statements taken as a whole.

The disclosures in the financial statements are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

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

Corrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. No such disagreements arose during the course of our audit.

Management Representations

We have requested and received certain representations from management that are included in the management representation letter dated September 3, 2019.

Management Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the School's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

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

Other Information in Documents Containing Audited Financial Statements

With respect to the budgetary comparison, required supplemental information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with *Government Accounting Standards*, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. Such information has been compared and reconciled to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Mr. Mark Herron
September 9, 2019
Page 3

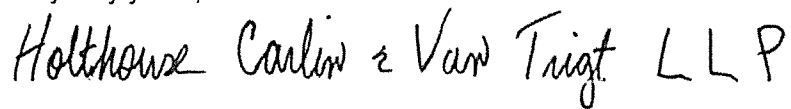
The management's discussion and analysis is not a required part of the financial statements but is supplemental information required by the Government Accounting Standards Board. We applied certain limited procedures, which consisted primarily of inquiries with management regarding the methods of measurement and presentation of the supplemental information.

CLOSING

We will be pleased to respond to any questions you have about the foregoing. We appreciate the opportunity to continue to be of service to The Davidson Academy of Nevada.

This information is intended solely for your use and management of the School and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in black ink that reads "Holthouse Carlin & Van Trigt LLP". The signature is written in a cursive, flowing style.

HOLTHOUSE CARLIN & VAN TRIGT LLP



P.O. Box 9119
Reno, Nevada 89507
phone (775) 682-5800
fax (775) 682-5801

Serving Profoundly Gifted Students

September 3, 2019

Holthouse Carlin & Van Trigt LLP
11444 W. Olympic Boulevard, 11th Floor
Los Angeles, California 90064

This representation letter is provided in connection with your audit of the financial statements of the governmental activities and each major fund of The Davidson Academy of Nevada (the School), a division of the Davidson Institute for Talent Development, a Nevada non-profit organization, as of and for the year ended June 30, 2019, for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of the date of this letter, the following representations made to you during your audit.

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated April 2, 2019, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP.
2. The financial statements referred to above are fairly presented in conformity with U.S. GAAP.
3. We acknowledge our responsibility 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.
4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
5. Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
6. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
7. We are in agreement with the adjusting journal entry you have proposed (Schedule I), and it has been posted to the School's accounts.

8. All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
9. The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
10. Material concentrations have been appropriately disclosed in accordance with U.S. GAAP.
11. Guarantees, whether written or oral, under which the School is contingently liable, have been properly recorded or disclosed in accordance with U.S. GAAP.

Information Provided

12. We have provided you with:
 - a. Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
 - b. Additional information that you have requested from us for the purpose of the audit.
 - c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
 - d. Minutes of the meetings of the governing board or summaries of actions of recent minutes for which minutes have not yet been prepared.
 13. All material transactions have been recorded in the accounting records and are reflected in the financial statements.
 14. We have disclosed to you the factors that we believe mitigate the risk that the financial statements may be materially misstated as a result of fraud.
 15. We have no knowledge of any fraud or suspected fraud that affects the School and involves:
 - e. Management,
 - f. Employees who have significant roles in internal control, or
 - g. Others where the fraud could have a material effect on the financial statements.
 16. We have no knowledge of any allegations of fraud or suspected fraud affecting the School's financial statements communicated by employees, former employees, grantors, regulators, or others.
 17. We have no knowledge of any instances of noncompliance or suspected noncompliance with laws and regulations whose effects should be considered when preparing financial statements.
 18. We have disclosed to you all known actual or possible litigation, claims, and assessment whose effects should be considered when preparing the financial statements.
 19. We have disclosed to you the identity of the School's related parties and all the related party relationships and transactions of which we are aware.
 20. The School has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
-

21. We are responsible for compliance with laws, regulations, and provisions of contracts and grant agreements applicable to us.
 22. As part of your audit, you prepared the draft financial statements and related notes. We have designated an individual with suitable skill, knowledge, or experience to oversee your services and have made all management decisions and performed all management functions. We have reviewed, approved, and accepted responsibility for those financial statements and related notes.
 23. We have complied with all restrictions on resources (including donor restrictions) and all aspects of contractual and grant agreements that would have a material effect on the financial statements in the event of noncompliance. This includes complying with donor requirements to maintain a specific asset composition necessary to satisfy their restrictions.
 24. The financial statements properly classify all funds and activities.
 25. There were no employees terminated within 45 days subsequent to year-end, and therefore the full amount of the compensated absences liability has been appropriately disclosed as long term.
 26. The School collects and holds funds on behalf of student organizations, which are accounted for in the student activities fund.
 27. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
 28. Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
 29. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
 30. All funds that meet the quantitative criteria in GASB Statement Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to the financial statement users.
 31. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us; and, to the best of our knowledge, we have disclosed to you all laws, regulations and provisions of contracts and grant agreements that we have identified may have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
 32. The Davidson Academy of Nevada is a division of the Davidson Institute for Talent Development (the Institute). The Institute is an exempt organization under Section 501(c)(3) of the Internal Revenue Code. Any activities of which we are aware that would jeopardize the Institute's tax-exempt status, and all activities subject to tax on unrelated business income or excise or other tax, have been disclosed to you. All required filings with tax authorities of the Institute are up-to-date.
 33. We acknowledge our responsibility for presenting the Budgetary Comparison Schedule – Governmental Fund (Budgetary Comparison), as required supplementary information, in accordance with GASB Statement No. 34, and we believe the Budgetary Comparison, including its form and content, is fairly presented in accordance with GASB Statement No. 34. The methods of measurement and presentation of the Budgetary Comparison have not changed from those used in
-

the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.

34. The Budgetary Comparison, included as required supplemental information, reflects the revised final budget for the year ended June 30, 2019, as approved by the governing board on May 14, 2018.
35. In 2016, the School voluntarily entered into a Resolution Agreement with the Office for Civil Rights of the U.S. Department of Education (OCR) to take actions to remedy allegations that the School's website contains barriers to access for people with disabilities, a violation of Title II of the Americans with Disabilities Act of 1990 (Title II). The School is currently in the process of implementing the remedies set forth in the Resolution Agreement, and has met all deadlines set forth in the Resolution Agreement to date. There were no unrecorded liabilities related to this matter as of June 30, 2019.
36. We have properly identified and allocated all online school costs between the School and the Institute for the year ended June 30, 2019.

Sincerely,

The Davidson Academy of Nevada



Mark R. Herron, President & CEO
The Davidson Group



Karin Dixon, Vice President, Finance & Administration
The Davidson Group

Proposed Audit Adjustment – Corrected by Management

Account	Description	Debit	Credit
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Adjusting Journal Entries

Adjusting Journal Entries JE# 1

Client Proposed CAJE #1 to correct accrued vacation as of 6/30/19

9107	Salaries - Classified/Support Staff	11,875.00	
472	Accrued Vacation		11,875.00
Total		<u>11,875.00</u>	<u>11,875.00</u>

Adjusting Journal Entries JE# 101

To reverse A/R and deferred revenue improperly grossed up as of year end

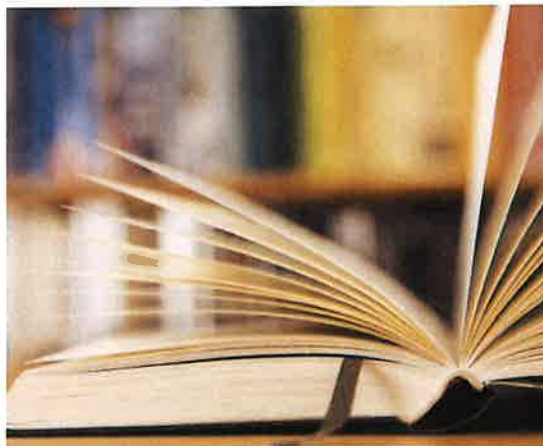
425	Unearned Tuition	19,800.00	
15000	Accounts Receivable		19,800.00
Total		<u>19,800.00</u>	<u>19,800.00</u>

NEVADA OPEN MEETING LAW

Overview of Basic Requirements

Davidson Academy Governing Board
September 16, 2019

Ann M. Alexander, Ph.D., Esq.



The Open Meeting Law (Nevada Revised Statutes Chapter 241)

- The Nevada Open Meeting Law (OML) was enacted in 1960 to ensure that the actions and deliberations of public bodies are conducted openly
- “In exacting this chapter, the Legislature finds and declares that all public bodies exist to aid in the conduct of the people’s business. It is the intent of the law that their actions be taken openly and that their deliberations be conducted openly.” NRS 241.010
- All meetings of public bodies must be open and public, and all persons must be permitted to attend any meeting of these public bodies. NRS 241.020(1)

OML Requirements Prior to, During and After Public Meeting

- **First: OML requirements PRIOR to the public meeting**
 - Drafting the agenda
 - Supporting materials
 - Notice requirements
- **Second: OML requirements DURING the public meeting**
 - Reasonable time, location, and reasonable accommodations
 - Copy of agenda and supporting materials
 - Public comment
 - Recording or transcription
- **Third: OML requirements AFTER the public meeting**
 - Minutes
 - Recording or transcription
 - Violations of OML

What is a Meeting?

- Two essential elements:
 - **Quorum** of members of a public body gathering together with EITHER:
 - **Deliberation** toward a decision, which means collectively to examine, weigh and reflect upon the reasons for or against the action, including collective discussion or exchange of facts preliminary to the ultimate decision
 - and/or
 - **Action**, which means making a decision, commitment or promise over a matter within the public body's supervision, jurisdiction, control or advisory power

Quorum + (Deliberation or Action) = Meeting

What is a Meeting?

- A quorum is **simple majority** of the total body; action requires **majority vote** of members present
- Quorum does not have to be present in-person but may participate by **electronic means** (teleconference or videoconference); public must be able to hear or observe at one physical location
- A gathering of a quorum at a social function or at a state or national seminar, conference, or convention is **not** a meeting **as long as** there is no deliberation or action
- Also **not** a meeting to receive training on legal obligations **as long as** no deliberation or action
- An attorney-client conference on potential and existing litigation is **not** a meeting **as long as** there is no action
- OML permits “closed meetings” (vs “not a meeting”) for certain matters, including **to consider** the character, alleged misconduct, professional competence, or physical or mental health of a person
 - Specific notice to person must be given, other requirements apply, no action may be taken in closed meeting

FIRST, BEFORE THE MEETING ***Meeting Agenda Requirements***

- Agenda must contain:
 - **Time, place and location** of meeting
 - **List of locations** where notice posted
 - Posted at office of public body or location of meeting **and** 3 other separate, prominent places within Nevada
 - Posted at public body website **and** at notice.nv.gov.
 - Posting must be no later than 9 AM of the **third working day** before the meeting (e.g., Monday meeting must be posted no later than 9 AM on Wednesday of prior week)
 - **Clear and complete** statement of the topics scheduled to be considered (would a member of community understand what is being discussed?)
 - **Action items** noted as “for possible action” and what possible action may be taken must be clear to public
 - **Public comment** at beginning/end or before any action item, and any time limits (no viewpoint limitations!)

Meeting Agenda Requirements (continued)

- Agenda must contain (continued):
 - **Statute authorizing closed session** if part of meeting may be closed
 - Notice that public body will make **reasonable efforts to assist and accommodate persons** with physical disabilities
 - Notice that items may be **taken out of order**, may be **combined** for consideration, and may be **removed** from the agenda or **delayed** for discussion at any time

Meeting Notice Requirements

- **Name and contact information from whom agenda and supporting materials** can be obtained
 - Supporting material is material provided to a quorum of the public body that the public body reasonably relies upon to deliberate or take action on a matter contained in a published agenda
- Notice, agenda, and supporting material must be provided at no cost to persons who have requested individual notice of meetings
 - Can be sent by regular mail
 - Can be sent electronically if requester has agreed
 - Supporting materials must be provided to the public, upon request, at the same time materials are provided to public body members (not necessarily 3 working days prior, unless that is when supporting materials are provided to Governing Board)

SECOND, DURING THE MEETING

General Meeting Requirements

- Reasonable time, location, and reasonable accommodations
 - Must make reasonable efforts to ensure that facilities for meeting are large enough to accommodate the anticipated number of attendees
- At least **one copy of agenda and supporting material** must be available at the meeting
- **Public comment**
- Meeting must be **recorded** (audio or other means of sound recording) **or transcribed by court reporter**
- **Stick to the agenda!**

THIRD, AFTER THE MEETING

Meeting Minutes

- Meeting minutes must include
 - Date, time and place of meeting
 - Members in attendance (in person or electronically) or absent
 - Substance of all matters proposed, discussed or decided, and at the request of any member, a record of each member's vote on any matter decided by vote
 - Substance of remarks made by any member of public or their written remarks if requested
 - Any other information which any member requests to be included or reflected in the minutes
- Separate meeting minutes (and recording or transcription) are also required for closed portions of meetings

Meeting Minutes and Recording

- Copy of the meeting minutes and audio-recording must be made available to a member of the public at no charge
 - Both available within 30 working days after adjournment of the meeting for inspection by the public
 - If unapproved minutes are provided, must include written statement that minutes are not yet approved and are subject to revision at the next meeting
- Meeting minutes are public records and must be kept for at least **five** years.
- Recording/transcription of meeting must be kept at least **three** years (changed from one year in 2019 Legislature)
- Meeting minutes must be approved by the public body within 45 days after the meeting or the next meeting of the public body, **whichever occurs later**

Violations of OML, including new from 2019 Legislature

- Enforcement by Office of Attorney General (OAG) or private lawsuit
- Action may be voided; civil and criminal penalties
- OAG has 14 days to notify public body that complaint has been filed
- OAG will not investigate complaints about alleged violations that occurred more than 120 days ago, **unless** alleged violation was not discoverable at time it occurred **and** alleged violation did not occur more than one year prior
- OAG may review “standing” prior to investigating an OML complaint
 - Significant interests must be affected
 - Complainant would have “standing” in a court of law
 - Must be resident of geographic area over which public body has jurisdiction, unless complainant is a business, social organization, labor organization, or other nongovernmental legal entity that has a mission or purpose to protect democratic principles or promote transparency in government
- Increased requirements for notification after investigation is concluded, including opportunity for public body to agree or disagree



A Presentation for the Governing Board

Presented by:

Morris Zlotowitz, Partner

Kimberly Hastings, Principal

September 16, 2019

Agenda

- **Summary of Audit Results – AU-C 260 Letter to the Governing Board**
- **Presentation of Audited Financial Statements**
- **Upcoming Changes to Accounting**
- **Discussion and Q&A**

Summary of Audit Results

- AU-C 260 Letter (Communication of Audit Results to the Governing Board)
 - Audit Process
 - Significant Audit Findings - None
- Other Matters – Consideration of Internal Controls
 - Financial Reporting – No material weaknesses identified

Presentation of Audited Financial Statements

- Management Discussion and Analysis
- Financial Statements – Government-Wide and Fund
- Disclosures
- Budgetary Comparison Schedule

Presentation of Audited Financial Statements

- Audit adjustments
 - Post-closing adjustments provided by management
 - Audit adjustments identified by HCVT (reclassifications for presentation purposes)
 - Adjustments passed on by management - None

Upcoming Changes to Accounting

Government Accounting Standards Board	Effective Date
GASB Statement No. 85– <i>Fiduciary Activities</i>	Fiscal years beginning after 12/15/18
GASB Statement No. 87 – <i>Leases</i>	Fiscal years beginning after 12/15/19

Final Thoughts

- Organization “tone at the top” – a commitment to sound business practices and ethics
- The Governing Board’s and Management’s focus on the financial health of the Academy must be a priority to sustain long-term program goals
- Effectiveness of programs and compliance with Nevada Department of Education requirements is critical to future revenues
- Financial Reporting Changes are Coming - the Governing Board should continuously work with Management to understand an ever-changing regulatory environment and be prepared to implement new processes to adapt and ensure compliance

Discussion and Q&A