

Agenda

Lyon County School District Board of Trustees

A Closed meeting at 6:00pm if needed, and open meeting at 6:30 pm of the Board of Trustees of Lyon County School District will be held Tuesday, January 24, 2023, beginning at 6:00 PM at the Cottonwood Elementary School, 925 Farm District Rd., Fernley, NV 89408.

The subjects to be discussed or considered or upon which any formal action may be taken are listed below. Items do not have to be taken in the order shown on this meeting notice.

1. 6:00 pm CLOSED SESSION if needed
2. 6:30 PM REGULAR OPEN MEETING and CALL TO ORDER
3. PLEDGE OF ALLEGIANCE
4. WELCOME OF GUESTS
5. APPROVAL OF AGENDA
6. APPROVAL OF MINUTES 5
7. NEW BOARD MEMBER - OATH OF OFFICE AND CODE OF CONDUCT 17
8. **(For Possible Action)** BOARD REORGANIZATION According to NRS 386.310 the Board of Trustees shall meet and organize, electing one of its members as president. Nominations are now open for Board President. 20
9. **(For Possible Action)** BOARD REORGANIZATION According to NRS 386.310 the Board of Trustees shall meet and organize, electing one of its members as clerk. Nominations are now open for Board Clerk. 24
10. **(For Possible Action)** COMMITTEE APPOINTMENTS Discussion and possible action to appoint Board representatives to the following committees: 28
 - Debt Management Commission Representative
 - NASB Legislative Representative
 - CTE Committee Representative
 - School Safety Representative
 - NIAA Representative
 - NNDA Representative
 - Lyon County Human Services Representative
11. BOARD MEMBER REPORTS
12. ATTITUDE OF GRATITUDE 33
13. SUPERINTENDENT REPORT

14. PUBLIC PARTICIPATION: The public is invited to address the Board on items not listed on the agenda. No action may be taken on any subject raised during public comment until the matter has been properly placed on an agenda for a properly noticed meeting pursuant to NRS 241 (Nevada’s Open Meeting Law).

If you wish to speak please step up to the front table, be seated, and state your name. Your comments must be limited to no more than three minutes and must fall under subjects within the Board’s jurisdiction and control. In consideration of others avoid repetition. Although this Board does not restrict comments based upon viewpoint, comments will be prohibited if the contents are willfully disruptive, slanderous, amount to personal attacks or interfere with the rights of other speakers. Comments made during this time will be monitored by the Board Chairperson.

15. **CONSENT AGENDA (FOR POSSIBLE ACTION):** Per LCSD Board Policy BDD: Board Meeting Procedures, all matters listed under the consent agenda are considered routine and may be acted upon by the Board of School Trustees with one action and without discussion. During this meeting, any member of the Board may request that an item be removed from the consent agenda, discussed, and acted upon separately.

A. Request for Leave (confidential)	
B. Personnel Reports	42
C. Supplemental Pay Schedule - Unclassified	46
D. Interlocal Agreements and Memorandums of Understanding	49
E. Travel	64
F. Department Reports	66
G. Enrollment Report	68
H. District Financial Report	72
Checks #208727-208976	
Vouchers #1203, 1208, 1228, 1229, 1230, 1259, 1261, 1262, 1268, 1281	
Total \$1,523,218.79	

16. **END OF CONSENT AGENDA: MOTION TO APPROVE**

17. ACCEPTANCE OF DONATIONS 139

18. **(For Possible Action)** Discussion and possible action regarding the June 30, 2022 Certified Annual Financial Audit. This item is being presented by Executive Director of Operations Harman Bains and Fiscal Services Officer Kyle Rodriguez. 144

19. **(For Possible Action)** Discussion and possible action regarding a letter to be sent to the Department of Taxation about the corrective action plan on the FY22 Budget per NRS 354.626. This item is being presented by Executive Director of Operations Harman Bains and Fiscal Service Officer Kyle Rodriguez. 261

20. **(For Possible Action)** Discussion and possible action regarding the appointment of an auditing firm to conduct the FY23 Certified Financial Audit. 265

This item is being presented by Executive Director of Operations Harman Bains and Fiscal Services Officer Kyle Rodriguez.

21. **(For Possible Action)** Discussion and possible action regarding a review of select LCSD board policies relating to board governance administration. **268**
Policies to review include, but may not be limited to BBA, BBAA, BBBB, BBF, BBFA, BCD, BDD, and BG. This item is being presented by the LCSD Board President.
22. **(For Possible Action)** Discussion and possible action regarding an update from the LCSD Grants Department, including recommendations. This item is being presented by Executive Director of Operations Harman Bains and Grants Manager Jeremy Lattin. **287**
23. **(For Possible Action)** Discussion and possible action regarding an update from the LCSD Facilities Committee, including project recommendations. This item is being presented by Executive Director of Operations Harman Bains and Operations and Maintenance Supervisor Kirk McCallum. **308**
24. **(For Possible Action)** Discussion and possible action regarding an update from the LCSD Work Based Learning Program. This item is being presented by Executive Director of Student Services Jim Gianotti and Work Based Learning Coordinator Nicole Taylor. **379**
25. **(For Possible Action)** Discussion and possible action regarding revisions to Policy GDH: Policy of Teaching Experience Credit as a first reading. This item is being presented by Executive Director of Human Resources Dawn Huckaby. **392**
26. **(For Possible Action)** Discussion and possible action regarding Policy IJB: Counselor Testing Duties and Development of Academic Plans as a second and final reading. This item is being presented by Executive Director of Student Services Jim Gianotti. **396**
27. **(For Possible Action)** Discussion and possible action on agenda items for future board meetings and/or information item requests, including a summary by the superintendent. This item is being presented by Board President Holly Villines and Superintendent Wayne Workman.
28. PUBLIC PARTICIPATION: The public is invited to address the Board on items not listed on the agenda. No action may be taken on any subject raised during public comment until the matter has been properly placed on an agenda for a properly noticed meeting pursuant to NRS 241 (Nevada’s Open Meeting Law).
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29. ADJOURN:

Public Comment to the Lyon County School District Board of Trustees

In the event that you are unable to attend the LCSD Board of Trustees meeting, you may submit public comment by 3:00 pm the day before the board meeting by [clicking here](#). Public comment will be forwarded to all LCSD Trustees prior to the board meeting. Please note that this link is monitored for public comment only.

If you have questions or public records requests, please contact the LCSD Communications and Public Relations Officer at (Communications@lyoncsd.org).

The notice for this meeting was posted at the Lyon County School District Administrative Office and posted to the Lyon County School District website (<http://lyoncsd.org>) and the official website of the State of Nevada (<http://notice.nv.gov>) in accordance with NRS 241.020 (3) (b).

LYON COUNTY SCHOOL DISTRICT STATEMENT OF NONDISCRIMINATION AND ACCESSIBILITY

The Lyon County School District does not discriminate on the basis of race, color, national origin, gender, disability or age in any of its policies, procedures, or practices, in compliance with Title VI of the Civil Rights Act of 1964 (pertaining to race, color, and national origin), Title IX of the Educational Amendments of 1972, section 504 of the Rehabilitation Act, the Americans with Disabilities Act, and Age Discrimination Act of 1975, and any other pertinent statute or requirement. This Non-Discrimination policy covers admission, access, treatment, and employment in the District's programs and activities, including Occupational Education. For information regarding opportunities, policies, or the filing of grievances, contact your school principal.

The Lyon County School District is pleased to provide accommodations for the handicapped or disabled. Members of the public who are disabled and require special accommodations or assistance at the meeting are requested to notify the Administrative Assistant to the Superintendent and Board of Trustees in writing at 25 E. Goldfield Ave., Yerington, NV 89447, email Margaret Heim at mheim@lyoncsd.org, or call (775) 463-6800 Ext. 10034 at least one week prior to the meeting.

Minutes

Lyon County School District Board of Trustees

A meeting of the Board of Trustees of Lyon County School District was held on December 20, 2022, beginning at 6:00 PM at Dayton Elementary School, 285 Dayton Valley Rd., Dayton, NV 89403.

1. 6:00 pm CLOSED SESSION

There was no closed session.

2. 6:30 PM REGULAR OPEN MEETING and CALL TO ORDER

President Holly Villines called the meeting to order at 6:30 pm.

3. PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was led by Trustee Mike Hogan.

4. WELCOME OF GUESTS

President Villines welcomed the guests in attendance.

Board Members in attendance:

President Holly Villines
Board Clerk Phil Cowee
Trustee Barbara Jones
Trustee Mike Hogan
Trustee Sherry Parsons
Trustee Bridget Peterson

Executive Cabinet in attendance:

Superintendent Wayne Workman
Deputy Superintendent Tim Logan
Executive Director of Student Services Heather Moyle
Executive Director of Student Services Jim Gianotti
Executive Director of Operations Harman Bains

Staff and guests in attendance:

Communications and Public Relations Officer Erika Cowger
Legal Counsel Don Lattin
DES Principal Chase Woodford
Assistant Principal Dusti Houk

DIS Principal Kevin Kranjcec
Assistant Principal Damon Etter
DHS Julie Bumgardner
Assistant Principal David Palmer
Assistant Principal Stephanie Lotito
Sutro Principal Mike Walker
Assistant Principal Corinne Burns
RES Principal Rachel Kuhn
Assistant Principal Eric Clifford
Loraine De La Torre, LCEA
Kyle Rodriguez
Rachel Stewart
Robert Cropa
Kirk McCallum
Rita Evasovic
Les Evasovic
Michelle Evasovic
Kamille Carlson
Kathy Bomba-Edgerton
Edie Shierant
Tami Barton
Bonita Stevens
Dixie Quandt
Laurel Winchester
Jamie Scherer
Greg Clausen
Neal McIntyre II
Neal McIntyre
Victoria McIntyre
Cindy Olivieri
Elisa Martinez
Margaret Heim

5. APPROVAL OF AGENDA

Clerk Cowee made a motion that the Board of Trustees approve the agenda as presented, seconded by Trustee Peterson.

President Villines reminded those present that Trustee McIntyre had stepped down and there are currently 6 board members.

Motion carried 6-0.

6. APPROVAL OF MINUTES

Trustee Peterson made a motion to approve the minutes as presented.

Trustee Parsons requested that the record reflect her opinion that what happened during the last meeting was illegal.

Clerk Cowee seconded the motion.
Motion carried 5-1. Trustee Parsons voted nay.

7. BOARD MEMBER REPORTS

The board members honored Trustee Neal McIntyre and Trustee Barbara Jones with words of gratitude and appreciation.

Trustee Jones called the work of a school board member the "best-hardest job" and said it was an honor and privilege to serve. She intends to become a substitute teacher to help the district in that way.

Trustee Parsons commented on the paragraph on the consent agenda stating that agenda items can only be removed by a board member. In the past, it stated that citizens could do this as well. She feels this was not right to change.

Trustee Peterson wished everyone a Merry Christmas and thanked the staff for their work. She also stated that no one can take anything off the consent agenda without board approval. Clerk Cowee talked about the Smith Valley Turkey processing and thanked the SV staff and students who made it possible. He also attended some basketball games. He wished everyone safe and happy holidays.

President Villines reported on an 8th-grade fundraiser and basketball games in Yerington. She appreciates the participation of the community.

8. ATTITUDE OF GRATITUDE

Board members read letters of gratitude written by students across the district.

9. SUPERINTENDENT REPORT

Superintendent Workman thanked the DES administration, staff, and nutrition services for their hospitality. He reported that the student representative for the meeting was unable to attend for a medical reason. He expressed his gratitude to Barbara Jones and Neal McIntyre for their service as trustees and he wished the students, staff, and families a merry Christmas.

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Public Comment

Dixie Quandt, Dayton resident, commented on the disbursement of property taxes in Lyon

County. She wanted to know who makes the decisions.

Greg Clausen, Wellington resident, shared his disappointment with several actions of the board. He questioned the posted location and access of the board meeting held at the Yerington Intermediate School multipurpose room and felt this and other issues discouraged public participation. His written comments are attached.

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A. Request for Early Graduation/HSE (confidential)

B. Request for Leave (confidential)

C. Personnel Reports

D. Interlocal Agreements and MOUs

E. Travel

F. Department Reports

G. District Financial Report

Checks #208454-208726, Vouchers #1132, 1133, 1135, 1137, 1141, 1145, 1139, 1170, 1194, 1192; Total \$1,086,883.26

12. END OF CONSENT AGENDA: MOTION TO APPROVE

Trustee Peterson made a motion to approve the consent agenda.

It was seconded by Clerk Cowee.

There was no further discussion and the motion carried 6-0.

13. ACCEPTANCE OF DONATIONS

Clerk Cowee made a motion to accept the generous donations made to the schools.

It was seconded by Trustee Peterson.

There was no further discussion and the motion carried 6-0.

14. (For Possible Action) Discussion and possible action regarding the FY23 LCSD Augmented Budget. This item is being presented by Executive Director of Operations Harman Bains and Fiscal Services Officer Kyle Rodriguez.

Kyle Rodriguez presented the augmented FY23 budget. The adjustments are based on the FY23 first quarter's average daily enrollment (ADE) and last year's ending fund balance along with the Pupil Centered Funding Plan (PCFP) amounts. He shared that, with the enrollment increase, the district has had a 1.1 million dollar increase to the general fund. This resource is always dependent on the quarterly ADE.

The changes or amendments reported are basic accounting amendments and have zero effect on the budget. The Special Education revenue goes directly to the general fund and is transferred to the department fund as needed. The decrease to the monthly weighted

categories, Gifted and Talented, At-Risk, English Learner, and Adult Diploma will be recorded directly into the special revenue funds. These categories were only established in November, which is why they are being captured in the amendments.

The grants fund is a self-augmenting fund and will fluctuate. It is tracked by the Department of Education. Currently, we have 9.2 million dollars in grants.

The last augmented change to the budget was to bring the bonds in line with CIP.

Clerk Cowee expressed his appreciation for the clarity of the report. He also appreciated the foresight to earn interest on the accounts as they are a significant amount.

Clerk Cowee made a motion that the Board of Trustees approve the resolutions augmenting the FY23 budget to include revisions for certified enrollment, carry forward amounts, and recommended augmentations to specific funds.

It was seconded by Trustee Peterson.

After calling for further discussion, the motion carried 6-0.

LECA President Loraine De La Torre asked for more detail on the 1.4 million dollars in additional resources. Harman Bains explained that the budget is typically based on flat enrollment, not predicted enrollment. There is an increase in enrollment which brings additional PCFP funding resources. He added that this will go toward personnel.

There was no further discussion.

15. **(For Possible Action)** Discussion and possible action regarding an update to the LCSD 5-Year Capital Improvement Plan to match the FY23 Budget. This item is being presented by Executive Director of Operations Harman Bains and Fiscal Services Officer Kyle Rodriguez.

The 5-Year Capital Improvement Plan (CIP) was presented by Harman Bains. He explained that the changes to the budget required the CIP to be updated to match it. Changes are highlighted and reflect projects that will be brought to the board with recommendations from the facilities committee at a later date. He noted that there is a new column showing the investments that have been put into place for these projects. The residential construction fund is flush, as there are district wide projects that have been completed. The committee will recommend some significant changes in January, including an increase to district HVAC systems, the Silver Springs Transportation bus yard, and personnel.

Trustee Peterson made a motion to approve the LCSD 5-year Capital Improvement Plan as a result of the FY23 budget augmentation.

It was seconded by Clerk Cowee.

President Villines called for further discussion and comment. There was none.

The motion carried 6-0.

16. **(For Possible Action)** Discussion and possible action regarding the City of Yerington Booth Parr Field property, Lyon County Assessor's Parcel 001-061-04. This item is being presented by Board Clerk Phil Cowee and Executive Director of Operations Harman Bains.

Clerk Cowee presented the item regarding the Booth Parr Field. He noted that the district has been working on it since 2018 when it looked to be a simple transfer of title, but the need for

survey and title work has complicated the process. He requested action to include this field as part of LCSD property, like all of the other properties around it. He pointed out that the City of Yerington could potentially do something else with this field and our students would not have a designated area to play, and this provides more opportunities for Yerington students. He recommended looking for donations to cover the costs of the survey work and offered to make a donation himself.

Harman Bains reported that conversations have begun with Lyon County to go over the work to be done. There is significant maintenance needed, including renewed bleachers, backstops, and fencing.

Trustee Peterson asked about the next steps for the project. An agreement with the City of Yerington will be sought in order for the district to take over the process of transferring the title.

Trustee Parsons brought up the unused vacant lot that was donated to the Boys and Girls Club, and if there was a need for this field. There was some discussion about the vacant lot being donated for the benefit of the district's families and community. The baseball field, in contrast, is the only field available for the Yerington baseball team.

Clerk Cowee made a motion for the Board of Trustees to authorize district administration to proceed with negotiations to acquire the Booth Parr Field, and to lead a donation committee to gather the funds for the survey and title work for the transfer.

It was seconded by Trustee Peterson.

With no further discussion, the motion carried 6-0.

17. **(For Possible Action)** Discussion and possible action regarding a report on the LCSD Class of 2022 Graduation Rates. This item is being presented by Executive Director of Student Services Jim Gianotti.

Jim Gianotti presented the report on the Class of 22 Graduation Rates and explained that the state changed the process of calculating the rates. They will not count the Adult Education diplomas as they have in the past. This has caused an apparent decline in the percentage. Although LCSD shows a drop from the previous year, it is one of the districts that surpassed the state's rate.

There was discussion about the factors that went into the graduation rate, the fluctuation that naturally occurs, and an appreciation for the many people pursuing the adult diploma. The teachers were commended for taking on the challenges of learning loss brought on by Covid to help students to graduate.

Trustee Peterson made a motion to approve the report on the graduation rates of the Class of 22. It was seconded by Trustee Jones.

President Villines called for further discussion.

Tom Hendrix, a resident, asked for clarification on students who drop out, and why they are not counted in the percentage. It was confirmed that they do not count. The state made that decision to change, not the school districts.

Superintendent Workman added that dropouts actually count negatively against the graduation rate.

Mr. Gianotti remarked that students on an Individual Education Plan (IEP) or who receive a special adjusted diploma, do not factor in either. These students are designated as non-graduates even though they acquire an adjusted diploma.

Greg Clausen, a resident, commented that if adult diplomas were included in the calculation, there still would have been a drop from last year's graduation rate. He asked why the state made the change in their process. It was confirmed that they are now following the federal guidelines for calculating the rate.

With no further discussion, the motion carried 6-0.

At 7:18 President Villines called for a ten-minute break. Trustee Jones left the meeting.

18. **(For Possible Action)** Discussion and possible action regarding the annual LCSD Board Self-Evaluation. This item is being presented by Board President Holly Villines.

President Villines presented the summary of the board's self-evaluation and allowed each of the board members to share their comments.

Trustee Parsons recalled the evaluation ratings from when she first came on the board. She feels the current results look more accurate.

Trustee Peterson commented that the board is doing a good job but has areas to grow. She asked if anyone wanted to add or change the board's goals, and suggested that the board members set a goal to attend legislative sessions.

President Villines called for further discussion.

Greg Clausen questioned the rating the trustees gave on the standard of communication and community relations, concerning the superintendent's communication. There was some discussion regarding the appropriateness of his questions and opinions made during this item.

Clerk Cowee pointed out what the board and school district do to promote communication with the community. He meets with businesses as they come to the area who seem pleased with the information communicated to them. The district reaches out to local businesses with the students' WBL programs, and all the members of the district leadership do a good job of communicating what's happening in the schools.

Trustee Peterson recalled how the board wanted to work on communication, and they have seen the improvements with the Public Information Officer, the emailed district highlights, the state of the district reports, and Infinite Campus announcements for staff and families, though there is always room for improvement.

With no further discussion, the motion carried 5-0.

19. **(For Possible Action)** Discussion and possible action regarding the LCSD Resolution in support of INvest 2023. This item is being presented by Superintendent Wayne Workman.

Superintendent Workman explained that the Nevada Association of School Superintendents (NASS), every other year, puts together an outline of priorities for the legislature, to improve education in the state. A resolution in support of this document is being shared with the school district trustees across the state for support. The Department of Education is considering its support and is drafting a similar document, to be supported by NASS and NASB. The idea is for the educational entities in the state to come together collectively with one voice to present to the legislature.

Trustee Parsons asked if this would cost us anything. The superintendent explained that

there is no cost to support it. However, the document itself includes the Commission on School Funding report and recommendations from the superintendents to improve school funding. It includes a plan of how to do this over the next 10 years. Adequate funding would be 3 billion and ideal would be round 6 billion.

Trustee Peterson expressed her gratitude that NASS is advocating for the teachers and students. She expressed her support of the iNVEST document.

A motion was made by Trustee Peterson that the Board of Trustees support the NASS iNVEST 2023 Resolution.

It was seconded by Clerk Cowee.

President Villines called for further discussion.

Tom Hendrix asked if there was a BDR (bill draft request) associated with the resolution and if there was time to get one in before the legislation meets.

Legal counsel, Don Lattin confirmed that there is still time. There was some discussion regarding the amounts being requested. The amount on the iNVEST document is included in the 10-year projection.

Greg Clausen asked if Lyon County School District had a BDR associated with it. Mr. Lattin explained that it does not but our Representatives have a certain amount of BDRs available to them. It is possible to request that they use one for this, but it is the Representative who sponsors it.

With no further discussion the motion carried 5-0.

20. **(For Possible Action)** Discussion and possible action to provide the superintendent informal feedback per LCSD Board Policy BDC: Board-Superintendent Relationship. This item is being presented by Board President Holly Villines.

President Villines opened up the discussion for the informal evaluation of the superintendent.

Trustee Parsons began by talking about how the board and superintendent decide what is okay. She felt that the other trustees break rules and they are supposed to follow the board guidelines.

Clerk Cowee suggested that she have a meeting with the superintendent to discuss things.

Trustee Parsons commented that she tried at the last meeting and he laughed. She added that he should be more respectful, and give decent responses.

Clerk Cowee said he had never known the superintendent to be disrespectful to anyone.

Trustee Peterson commented that he is doing a fantastic job and added that she appreciates his leadership and that he does not micromanage but allows others to do their job.

Trustee Peterson made a motion that the Board of Trustees approve the superintendent informal feedback per policy BCD.

It was seconded by Clerk Cowee.

President Villines called for further discussion.

Greg Clausen inquired if the superintendent or someone from the district asked the art teachers or students if they could have done the graphic art that West Ed was paid to do, in regards to the Portrait of a Learner (POL).

Mr. Lattin remarked that this question was not on topic. The item was to give informal feedback to the superintendent. Mr. Clausen's question then asks if the superintendent was doing his job properly in regards to the POL.

Trustee Peterson spoke about her experience at the national conference, where the POL was presented. It is a project that districts across the nation are taking on to ask students and communities what they want with education. She shared her opinion that it is a positive thing and she is grateful that the superintendent brought it to our district.

Clerk Cowee commented on the money spent on the POL. He explained that it is for professional work done by someone outside the district with expertise, and he has no problem with this.

With no further comment, the motion carried 5-0.

21. **(For Possible Action)** Discussion and possible action regarding revisions to LCSD Policy IJB: Counselor Testing Duties and Development of Academic Plans as a first reading. This item is being presented by Executive Director of Student Services Jim Gianotti.

Policy IJB: Counselor Testing Duties and Development of Academic Plans has been revised and presented by Jim Gianotti for approval. The expectation doesn't change, or deplete the policy, it simply updates the policy.

Trustee Peterson made a motion that the Board of Trustees approve the revisions to policy IJB: Counselor Testing Duties and Development of Academic Plans as a first reading.

It was seconded by Clerk Cowee.

President Villines called for further discussion. There was none. The motion carried 5-0.

22. **(For Possible Action)** Discussion and possible action on agenda items for future board meetings and/or information item requests, including a summary by the superintendent. This item is being presented by Board President Holly Villines and Superintendent Wayne Workman.

January 24, 2023, at Cottonwood Elementary School

Oath of Office of new Trustees

Reorganization of the Board of Trustees and assign committees

FY22 Certified Financial Audit

Plan of Corrective Action due to audit

Audit firm designation

Facilities committee update

Grants update

Policy IJB second and final reading

Clerk Cowee would also like an update on the WBL program

23. **PUBLIC PARTICIPATION:** The public is invited to address the Board on items not listed on the agenda. No action may be taken on any subject raised during public comment until the matter has been properly placed on an agenda for a properly noticed meeting pursuant to NRS 241 (Nevada's Open Meeting Law).

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interfere with the rights of other speakers. Comments made during this time are monitored by the Board Chairperson.

Public participation

Greg Clausen BDRs allowed by entity under one BDR per year for schools per session

- Lattin it is authorized to go to the representative. Go through them to see if proposal.
- is the school district an authorized

Lorraine De La Torre, LCEA president, suggested using display boards for people to see where the school board is meeting. She also suggested that someone from the district attend the Stagecoach Advisory committee and Silver Springs meeting every month for outreach and updating the community.

Clerk Cowee commented on the committees and the new representative, Tom Hendrix, who could be invited to go and share.

24. ADJOURN:

Adjourn: 8:06

The notice for this meeting was posted at Lyon County School District Administrative Office, posted to Lyon County School District website (<http://lyoncsd.org>) and the official website of the State of Nevada (<http://notice.nv.gov>) in accordance with NRS 241.020 (3) (b).

For the Board of Trustees

LYON COUNTY SCHOOL DISTRICT STATEMENT OF NONDISCRIMINATION AND ACCESSIBILITY

THE LYON COUNTY SCHOOL DISTRICT DOES NOT DISCRIMINATE ON THE BASIS OF RACE, COLOR, NATIONAL ORIGIN, GENDER, DISABILITY OR AGE IN ANY OF ITS POLICIES, PROCEDURES, OR PRACTICES, IN COMPLIANCE WITH TITLE VI OF THE CIVIL RIGHTS ACT OF 1964 (PERTAINING TO RACE, COLOR, AND NATIONAL ORIGIN), TITLE IX OF THE EDUCATIONAL AMENDMENTS OF 1972, SECTION 504 OF THE REHABILITATION ACT, THE AMERICANS WITH DISABILITIES ACT, AND AGE DISCRIMINATION ACT OF 1975, AND ANY OTHER PERTINENT STATUTE OR REQUIREMENT. THIS NON-DISCRIMINATION POLICY COVERS ADMISSION, ACCESS, TREATMENT, AND EMPLOYMENT IN THE DISTRICT'S PROGRAMS AND ACTIVITIES, INCLUDING OCCUPATIONAL EDUCATION. FOR INFORMATION REGARDING OPPORTUNITY POLICIES, OR THE FILING OF GRIEVANCES, CONTACT YOUR SCHOOL PRINCIPAL. THE LYON COUNTY SCHOOL DISTRICT IS PLEASED TO PROVIDE ACCOMMODATIONS FOR THE HANDICAPPED OR DISABLED. MEMBERS OF THE PUBLIC WHO ARE DISABLED AND REQUIRE SPECIAL ACCOMMODATIONS OR ASSISTANCE AT THE MEETING ARE REQUESTED TO NOTIFY MARGARET HEIM, ADMINISTRATIVE ASSISTANT TO THE SUPERINTENDENT AND BOARD OF TRUSTEES, IN WRITING AT 25 E. GOLDFIELD AVENUE, YERINGTON, NEVADA 89447; E-MAIL AT MHEIM@LYONCSD.ORG; OR BY CALLING (775) 463-6800 EXT. 10034, AT LEAST ONE WEEK PRIOR TO THE MEETING.

PUBLIC COMMENT — PUBLIC PARTICIPATION: “LOCK PARENTS AND CITIZENS OUT!”

President Villines / Superintendent Workman,

Lyon County School District (LCSD) Board of Trustees (BoT) “Locked Door” Tactics

Wow, and we thought the failure to record the Consent Agenda disagreement on Sep 27 was as disappointing as this Board could get, but this Board continues to disappoint. . . .

(As an aside, answers to simple questions as to Why this recording “Gap” occurred and How it will not recur remain unanswered, and accordingly, this Board and Administration will be held Accountable using NRS 239 — and, as another aside, this Board Approved the Sep 27 Agenda as presented which included language that permitted any citizen to pull any Consent Agenda Item for discussion, but that was missed by this Board and its counsel. . . .)

So, let’s highlight the new lows from this Board’s Nov 15 Meeting — there were at least four issues related to Public Notification and Access:

- 1.** Location was posted online as Yerington Intermediate School (YIS), which is located at **215 Pearl Street**, in Yerington. However, this Board decided to hold its Meeting at Yerington High School (YHS) which is located at **114 Pearl Street**. This change was not updated on your website, so it came across as the classic “Lock the Doors!” tactic to discourage Public Participation.
- 2.** No signs / signage to indicate any, let alone a new, location.
- 3.** YIS doors were locked at 6:35pm when entry was attempted! The YIS camera captured attempts to open and knock on locked doors as well as to “buzz in.” After several minutes and attempts to open and knock on the YIS door, it was noticed that the lights were on at the YHS across the street — but again, no signs in sight.
- 4.** When YHS entry was attempted, its doors were locked as well! If it had not been for a kindly custodian who heard attempts to open the doors, perhaps the seeming mission of this Board to discourage Public Participation as much as possible would have been accomplished.

(As yet another aside, please note that this Board’s Draft Minutes for its Nov 15 Meeting — which this Board has Approved as presented tonight — stated the Meeting was held at **215 Pearl Street** — clearly incorrect.)

LCSD BoT Meeting 2023 Locations

And, while we are talking about Board Meeting locations — Why has Smith Valley been removed from list of sites for 2023. . . ?

Updated / Standing Request for Transparency and Public Participation

So, let's review the bidding. . . .

- This Board moved its Meeting without telling Lyon County parents and citizens.
- This Board did not use signs to tell parents and citizens where the meeting was moved to.
- This Board locked the doors for attendees who were only minutes late.

So, I must ask, Why does this Board continue to fear — and make as difficult as possible — the participation of Lyon County parents and citizens in their schools. . . ?

Clearly, the Standing Request becomes more important: That this Board permit virtual meetings as well as written Public Comment via email just as the Nevada Legislature, the Lyon County Board of Commissioners, and other Nevada school districts do. . . .

Thank you.

Best regards,
Greg Clausen
District V / Wellington

N.B. Submitted to President Villines Dec 20, 2022 per Aug 25 Board "Requirements" and per NRS 241.035.1(d):

"Each public body shall keep written minutes of each of its meetings, including . . . a copy of the prepared remarks if the member of the general public submits a copy for inclusion."



Lyon County School District
Board of School Trustees

Oath of Office

I, (state your name), do solemnly swear that I will support the Constitution of the United States, The Constitution of the State of Nevada and the laws thereof, and the policies of the Lyon County School District. During my term, I will faithfully and impartially discharge the responsibilities of the Office of School Board Member to the best of my ability.

17

Signature of New Board Member

Date

Printed Name of New Board Member

Board President

Date

Superintendent

Date

BOARD MEMBER CODE OF CONDUCT

As a member of my local school board, I will strive to improve public education and to that end I will:

1. Attend all regularly scheduled Board meetings insofar as possible and devote time, thought and study to become informed concerning the issues to be considered at those meetings so that I may render effective and creditable service;
2. Recognize that I should work with other Board members to establish effective policies only after full discussion at publicly held Board meetings and uphold board policies, administrative regulations, and state and federal laws;
3. Render all decisions based on the available facts and my independent judgment and refuse to surrender that judgment to individuals, special interest groups, agencies, or outside pressures;
4. Encourage the free expression of opinion by all Board members and will participate in board discussions in an open, honest and respectful manner, honoring differences of opinion or perspective. I will be diligent in following Roberts Rules of Order to ensure that my behavior in an open and public meeting will contribute positively to running a successful meeting.
5. Delegate authority for administration of the schools to the superintendent. I recognize that it is not my responsibility to run the schools but to see that they are well run; to understand that the basic function of a trustee is policymaking and not administration;
6. Communicate to other Board members and the superintendent expressions of public reaction to Board policies and school programs;
7. Model continuous learning and work to ensure good governance by taking advantage of board member development opportunities, such as those sponsored by my state and national school board associations, and encourage my fellow board members to do the same;
8. Support the employment of those persons best qualified to serve as school staff and insist on a regular and impartial evaluation of all staff;
9. Avoid being placed in a position of conflict of interest and refrain from using my Board position for personal or partisan gain;
10. Take no private action that will compromise the Board or administration and respect the confidentiality of information relating to district employees or students that is privileged under applicable law and maintain the confidentiality of all matters discussed in executive/closed session;
11. Remember always that my first and greatest concern must be the educational welfare of the students attending the public schools;

12. Respectfully listen to those who communicate with the board, seeking to understand their views, while recognizing my responsibility to represent the interests of the entire community. I will also direct complaints to the superintendent and other appropriate staff members;

13. Strive for a positive working relationship with the superintendent, respecting the superintendent's authority to advise the board, implement board policy, and administer the district. I will strive to contact the superintendent before board meetings for more information on agenda items or to address concerns;

14. Present personal criticism of district operations to the superintendent, not to district staff or to the board in open meeting;

15. Remember that as an individual I have no legal authority outside the meeting of the board and I will conduct myself on the basis of this fact. I will develop professional relationships with the school staff, the community, and communication media as an individual.

Board Member Printed Name

Date

Board Member Signature

Policy #BBF
Revised: 03/23/21

	Board President	District	Board Clerk	District
2023				
2022	Holly Villines	5 Mason/Smith Valleys	Phil Cowee	3 Dayton
2021	Holly Villines	5 Yerington	Phil Cowee	3 Dayton
2020	Neal McIntyre	2 Fernley	Holly Villines	5 Yerington
2019	Neal McIntyre	2 Fernley	Holly Villines	5 Yerington
2018	Bridget Peterson	6 Dayton	Holly Villines	5 Yerington
2017	Bridget Peterson	6 Dayton	Holly Villines	5 Yerington
2016	Jason Sanderson	7 MV SV	Bridget Peterson	6 Dayton
2015	Neal McIntyre	2 Fernley	Jason Sanderson	7 MV SV
2014	Neal McIntyre	2 Fernley	Charles Shirley	4 Silver Springs
2013	John Stevens	3 Dayton	Charles Shirley	4 Silver Springs
2012	Jason Sanderson	7 MV SV	Neal McIntyre	2 Fernley
2011	John Stevens	3 Dayton	Jason Sanderson	7 MV SV
2010	Neal McIntyre	2 Fernley	John Stevens	3 Dayton
2009	Charles Shirley	4 Silver Springs	Neal McIntyre	2 Fernley
2008	Maureen Willis	5 Yerington	Terry Hall	5 Dayton
2007	Russ Colletta	7 MV SV	Maureen Willis	5 Yerington
2006	Jerry Peterson	3 Dayton	Russ Colletta	7 MV SV
2005	James Huckaby	2 Fernley	Jerry Peterson	3 Dayton

BOARD ORGANIZATION/BOARD ORGANIZATIONAL MEETING

No later than the next regular meeting following January 1, the Board will organize itself for the year.

The organizational meeting will consist of, but not be limited to, the following actions:

1. Election of a Board President;
2. Election of Board Clerk;
3. Appointment of NASB Director;
4. Appointment of Debt Management Commission Representative;
5. Provision for a time and place for regular meetings;
6. Other organizational actions prescribed by law or by Board practice.

The incumbent Board President will preside until a successor is elected, whereupon the successor will assume the President. In the event no incumbent President or Clerk remains on the Board, or neither is able to continue to serve as an officer, the Board will select a temporary President to conduct the election. In the absence of the President and Clerk, the past President will preside.

BOARD OFFICERS

At its first scheduled meeting after January 1, the Board will elect one of its members to serve as President and one to serve as Clerk. No member of the Board may serve as President more than four years in succession. If a Board member is unable to continue to serve as an officer, a replacement will be elected immediately. The replacement officer will serve the remainder of the officer's term until the following January.

The Board President will:

1. Assist the superintendent in establishing the agenda for regular Board meetings;
2. Call special meetings when required;
3. Preside at all meetings of the Board and enforce the rules of order;
4. Sign official documents that require the signature of the President;
5. Represent the District and the Board at official functions, unless this duty is delegated by the Board President to another Board member;
6. Appoint all committees [and will be an ex-officio member of all such committees] unless otherwise ordered by the Board;
7. Have the right to discuss issues and vote.

In the absence, incapacitation or death of the President, the Clerk will perform the duties of President and, when so acting, will have the President's powers. The Clerk will perform other functions as designated by the Board.

The superintendent will designate a staff member to serve as Board secretary and will directly supervise and evaluate the secretary. The secretary to the Board will take notes at Board meetings, compile minutes, and perform related work as assigned by the superintendent or requested by the Board President. These duties will include, but not be limited to, the following:

1. Record the disposition of all matters on which the Board considered action;
2. Prepare and distribute minutes in advance for approval at the next Board meeting;
3. Maintain properly authenticated official copies of the minutes;
4. Maintain the official record of Board policies.

Board or District Spokesperson

The Board may appoint one of its members, usually the President, or another person to make authorized statements to the public or the media when the Board deems that, under the circumstances, the District's position should be articulated by a single voice. The spokesperson serves at the Board's direction and may be removed or replaced at any time by action of the Board.

Policy #BCB
Adopted 09/25/07

	Board President	District	Board Clerk	District
2023				
2022	Holly Villines	5 Mason/Smith Valleys	Phil Cowee	3 Dayton
2021	Holly Villines	5 Yerington	Phil Cowee	3 Dayton
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1. Election of a Board President;
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3. Appointment of NASB Director;
4. Appointment of Debt Management Commission Representative;
5. Provision for a time and place for regular meetings;
6. Other organizational actions prescribed by law or by Board practice.

The incumbent Board President will preside until a successor is elected, whereupon the successor will assume the President. In the event no incumbent President or Clerk remains on the Board, or neither is able to continue to serve as an officer, the Board will select a temporary President to conduct the election. In the absence of the President and Clerk, the past President will preside.

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The Board President will:

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2. Call special meetings when required;
3. Preside at all meetings of the Board and enforce the rules of order;
4. Sign official documents that require the signature of the President;
5. Represent the District and the Board at official functions, unless this duty is delegated by the Board President to another Board member;
6. Appoint all committees [and will be an ex-officio member of all such committees] unless otherwise ordered by the Board;
7. Have the right to discuss issues and vote.

In the absence, incapacitation or death of the President, the Clerk will perform the duties of President and, when so acting, will have the President's powers. The Clerk will perform other functions as designated by the Board.

The superintendent will designate a staff member to serve as Board secretary and will directly supervise and evaluate the secretary. The secretary to the Board will take notes at Board meetings, compile minutes, and perform related work as assigned by the superintendent or requested by the Board President. These duties will include, but not be limited to, the following:

1. Record the disposition of all matters on which the Board considered action;
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Policy #BCB
Adopted 09/25/07

BOARD COMMITTEES

The Board president may appoint standing committees when necessary. Special committees may be appointed by the Board for specific purposes to serve until their assignment is completed. The entire Board may meet as a committee-of-the-whole.

The function of special committees will be fact-finding, deliberative and advisory rather than legislative or administrative. The committee will make recommendations directly to the Board as a whole, which alone may take action. Committee meetings may be called by the Board President, the committee President, or any committee member. Nevada Open Meeting Law will be followed by all committees appointed by the Board.

Committee-of-the-whole meetings, called “work sessions,” may be held. Committee-of-the-whole meetings may be called by the President or two-thirds of Board members.

All meetings of special committees and of committees-of-the-whole will be publicly announced and the public will be permitted to attend. The Board and its committees may sit in closed sessions to discuss matters when such sessions are required or permitted by law.

All matters referred to a committee will be thoroughly investigated. A committee will not have the power to act for the Board except as the Board has specifically authorized, but will make recommendations to the Board. Committee recommendations and reports will become an official part of Board minutes.

A Board committee may appoint, subject to Board approval, advisory members from the staff, student body or community. Advisory members will be instructed in the committee’s functions and their status. These members may not be included in considering whether a quorum of the committee is present, nor may they vote on recommendations to be made to the Board. Either an advisory member or an ex-officio member may present a written minority report to the Board.

Board Committees

Debt Management Representative:

The Debt Management Commission is governed by Nevada Revised Statutes. They must meet in February and August per NRS. Any other meeting would be due to an entity wanting to issue bonds. The meetings normally take about 30 minutes and occur at the County Clerk's office in Yerington. Typically there are between 2-6 meetings per year. Per NRS this should be a 2 year assignment. *Contact Harman Bains, 775-463-6800 ext. 10055, hbains@lyoncsd.org*

2020 - Holly Villines; alternate Kimber Crabtree

2021 - Holly Villines; alternate Kimber Crabtree

2022 - Holly Villines; alternate Phil Cowee

2023 -

NASB Legislative Representative:

The NASB Representative is called a Director and attends all Board of Director meetings. These meetings occur 5-6 times per year and last around 2-3 hours per meeting. The meetings tend to be scheduled with weekends that NASB has scheduled training opportunities for all school board members. The majority of the Director meetings happen in Reno with 1 meeting usually held in Las Vegas in September. There are also multiple teleconference calls that happen throughout the year. These occur as needed. The teleconference calls usually last around 30 minutes. Directors will be sent agendas and appendices to read a few days before the meetings. Directors vote on issues that come before NASB and are sometimes asked to take information back for their districts to vote on. While serving as the Director you will be asked to participate in various NASB committees. For example, to plan training opportunities, review and nominate members for NIAA & other appointments, evaluate the Executive Director, research and promote school trust lands, and other committees. According to the NASB bylaws this appointment to NASB Director should be a 2 year commitment. Should the Director be unable to attend meetings, the alternate Director should attend in their stead.

(NVASB.org) *Contact NASB, Rick Harris, rharris@nvasb.org*

2020 - John Stevens; alternate Kimber Crabtree

2021 - Phil Cowee; alternate Barbara Jones

2022 - Bridget Peterson; alternate Barbara Jones

2023

CTE Committee Representative:

The CTE committee meets three times a year during the school calendar. The meetings are held in Silver Springs and last usually two hours. The fall and winter meetings are used to discuss new ideas to improve CTE programs. The spring meeting is to determine how best to write for the Perkins grant (which programs should ask for federal funding).

The annual NACTE state meeting, at Lake Tahoe, in late July, is three days long. Committee members stay up to date on NRS, Federal and State Department of ED changes. Members must also be knowledgeable of CTE programs in Lyon County Schools and their locations. It also helps to have a working knowledge of each program and make site visits.

The Nevada Dept. of Education also asks that members of the CTE Advisory Board represent the various pathways of CTE (Business & Marketing; Agriculture & Natural Resources; Skilled & Technical Sciences; Education, Hospitality & Human Services; Information & Media Technology) as teachers, principals, parents, students, and business & industry managers/owners so as to incorporate all ideas when it comes to preparing our students for Career and Technical professions. *Contact Jim Gianotti 775-463-6800 ext. 10055, jimgianotti@lyoncsd.org*

2020 – John Stevens; alternate Sherry Parsons

2021 – Phil Cowee; alternate Sherry Parsons

2022 – Phil Cowee; alternate Sherry Parsons

2023 -

School Safety Representative:

NRS 388.241 2a specifies that our District Safety Committee must include a member of the board of trustees. (NRS 388.229 – 388.245). This member will serve on a committee of 8-10 people who will annually review our district’s safety plan. We have worked with the sheriff’s office, pool pact and Jeff Kaye/School Safety Ops to continually update our district safety plan. The committee comes together to review the plan annually. This committee membership should not take more than a couple hours/year. *Contact Tim Logan 775-463-6800 ext. 10034, tlogan@lyoncsd.org*

2020 - Sherry Parsons; alternate Barbara Jones

2021 – Sherry Parsons; alternate Barbara Jones

2022 - Sherry Parsons; alternate Barbara Jones

2023 -

NIAA Representative:

The governing body of the NIAA is a Board of Control. This Board of Control consists of nine voting representatives from the four administrative regions. The Board of Control will make revisions, deletions, and additions to regulations regarding athletics in the state of Nevada.

The NIAA Board of control elects a president and vice-president for a term of two years at its February meeting of odd numbered years. The Board shall hold regular meetings throughout the year to conduct the affairs of the NIAA.

The only time the LCSD NIAA representative would need to go to meetings would be if we felt we needed to present information relating to Lyon County athletics. In the meetings, our NIAA representative would simply make public comment and listen to discussion.

There is an opportunity for a member of our school board to be elected to serve on the NIAA Board of Control. The NASB Directors vote to fill the opening on the NIAA Board of Control. *Contact Lori Lotts, Administrative Assistant, 775-453-1012, llotts@niaa.com*

2020 – Neal McIntyre; alternate Bridget Peterson
2021 – Neal McIntyre; alternate Bridget Peterson
2022 – Neal McIntyre; alternate Bridget Peterson
2023 -

NNDA Representative:

Northern Nevada Development Authority (NNDA) is the recognized Economic Development Authority for the Sierra Region of Nevada which is comprised of Carson City, Douglas County, Lyon County and the Comstock District. The agency is a non-profit organization funded by the State, the counties and cities within the region and through “investor partners” which is the business community of the region. NNDA provides a broad economic development program which recognizes the “eco-system” that our economy represents. NNDA is very active in most areas of development with the goal of supporting and enhancing the best possible climate for business success. (NNDA.org) *Contact Robert Hooper, 775-883-4413*

2020 – Bridget Peterson; alternate Barbara Jones
2021 – Bridget Peterson; alternate Barbara Jones
2022 – Phil Cowee; alternate Bridget Petersons
2023 -

Lyon County Human Services:

A school board trustee will represent the school district on the Human Services advisory board. The advisory board typically meets once each quarter in Silver Springs. There are occasional work sessions. (lyon-county.org) *Contact Shayla Holmes 775-577-5009 ext. 330, sholmes@lyon-county.org*

2020 - Kimber Crabtree; alternate Holly Villines
2021 – Kimber Crabtree; alternate Barbara Jones
2022 – Barbara Jones; alternate Neal McIntyre
2023 -

Attitude of Gratitude

My name is Delilah Gayle and I am successful at _____
student name

Cottonwood elementary because of Mrs. Elson.
school name teacher/staff member's name

I want to thank him/her for showing me how to
use a bar graph and tally
charts and pie charts.

Signed: _____
student signature





Attitude of Gratitude

My name is Jazlyn and I am successful at
my school, Silver Stage Elementary because of
MS Norcross.

I want to thank him/her for

teaching me to never give
up, which I did many times.
I also want to thank her
for helping me get better
at math, without her, I
would not know that much.
She taught me how to do
division which



Sutro Elementary



Attitude of Gratitude

My name is Arlen and I am successful at Sutro Elementary School
because of Mrs. Lehl.

35

I want to thank him/her for
Teaching me and getting me Smarter.
When ever we do Math we do
Strategies - that you can just
do the answers really fast. Mrs
Lehl is the Best teacher.



ATTITUDE OF GRATITUDE

My name is Peyton and I am successful at Riverview Elementary School because of Mrs. Castro.

I want to thank him/her for teaching me so much and that's

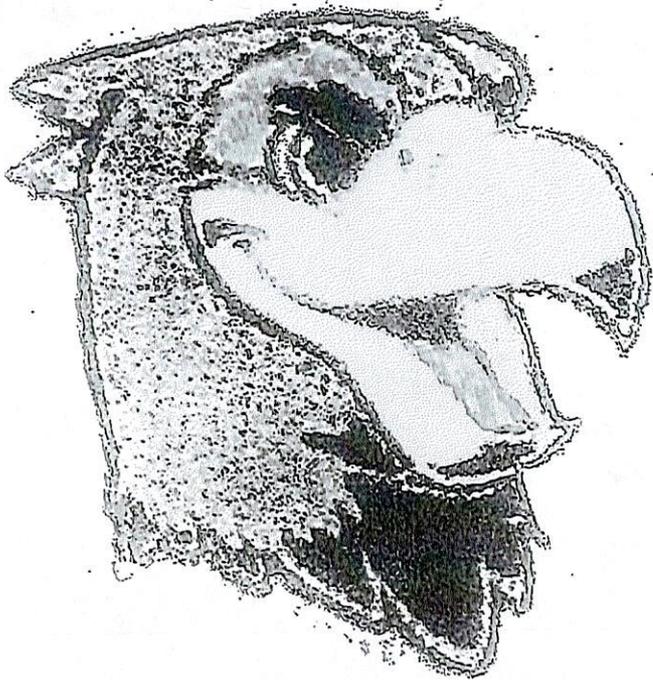
all I asked for, was to have a

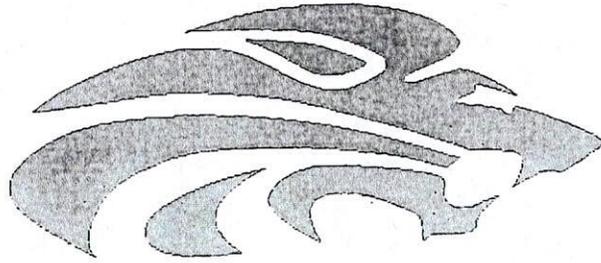
good teacher for forth grade!

thank you Mrs. Castro for

all that you taught me!

Signed: Peyton Abate





Attitude of Gratitude

My name is Lizbeth Avila and I am successful at Yerington High School
because of Mrs. Sexson.

37

I want to thank him/her for

Helping me understand more about agriculture and making the class more
enjoyable.

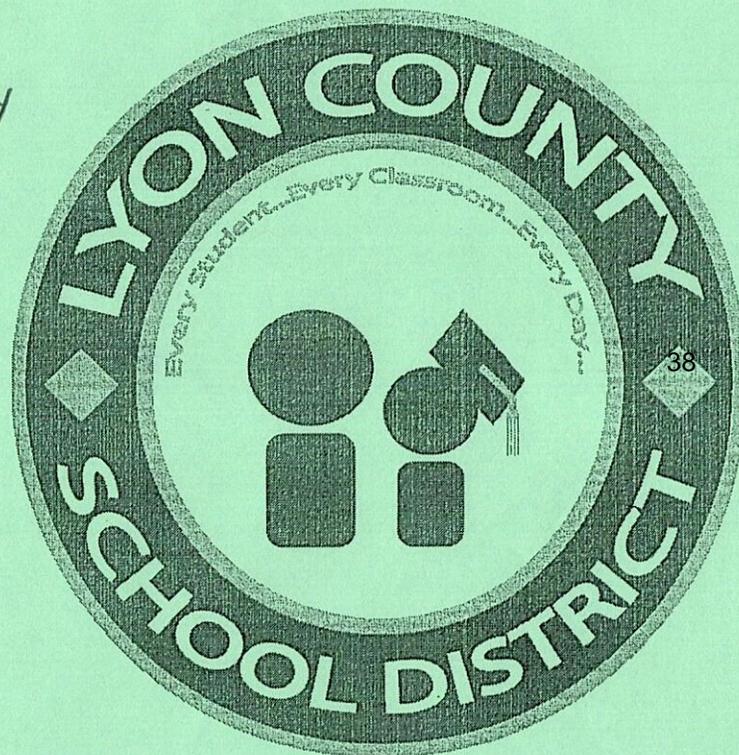


Attitude of Gratitude

My name is Cassandra Cleland and I am successful at
student name

Dayton High School because of Strey.
school name teacher/staff member's name

I want to thank him/her for always pushing me. Mrs. Strey
helps me be the better me, in leadership,
even in real world situations, she is
always trying to teach us common sense
and respect. She is always pushing me
out of my comfort zone and teaching
me skills I never knew I needed.
Also she helps me work harder and
earn what I do. Thank you Strey!



Signed:

Cassandra Cleland

student signature

Attitude of Gratitude

My name is Jasmine Schwab and I am successful at

student name

Fis

school name

because of

Mrs. Turner FES

teacher/staff member's name

I want to thank him/her for being an amazing teacher in Kindergarten.

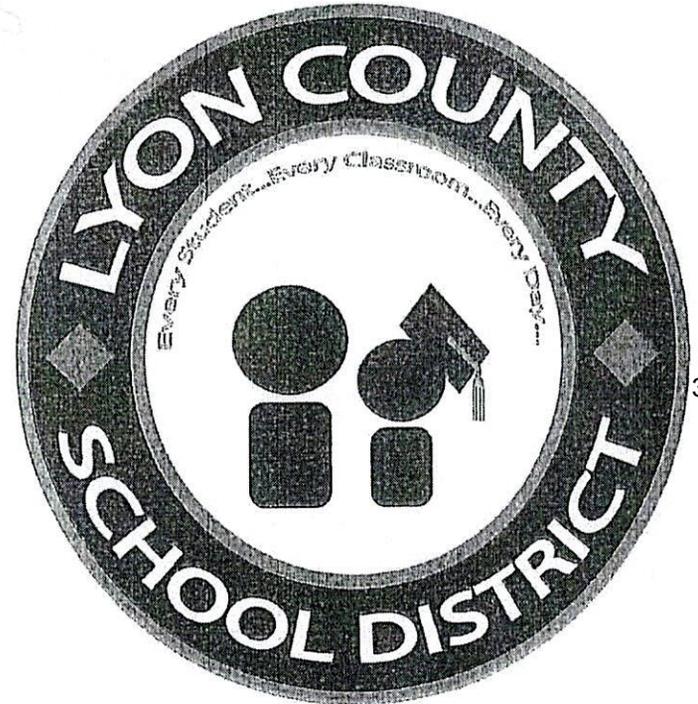
You are truly an amazing teacher. You helped me a lot back when I needed it the most. I can't

say how much I thank you enough for being such a great person.

Thank you so so much.

Signed: Jasmine Schwab

student signature



Attitude of Gratitude

My name is Shelby Utley and I am successful at _____
student name

FIS because of Mrs. Dickson.
school name teacher/staff member's name

I want to thank him/her for always making sure I understood
the work, and if I didn't then she would explain
it in more than one way so I could choose
which works best for me. She was also
always there for me when I needed her. I
am so glad I had her as a teacher, and
I hope her students this year have as much
fun in her class as I did.

Signed: Shelby Utley
student signature



Attitude of Gratitude

My name is Kyle Edwards and I am successful at
student name

Family Interiors because of Mrs. Billie Cottonwood
school name teacher/staff member's name

I want to thank him/her for teaching me how to write,
read, math and most of all art, thanks for reading
around to us it was very fun having you
as a teacher thanks for teaching me
everything I know.



Signed: Kyle Edwards
student signature

LYON COUNTY SCHOOL DISTRICT LICENSED

PERSONNEL REPORT LIC 0101 – January 24, 2023

That the Board of Trustees approves the following recommendations:

HIRINGS:

SCHOOL/SITE	POSITION	NEW	EST	FUNDED BY and BOARD APPROVAL DATE {if new position}	EFF. DATE	NAME OF RECOMMENDED EMPLOYEE
Fernley Intermediate	Teacher		X	Intern	1/9/23	Christy Humphrey
Fernley High	Teacher		X	Intern	1/17/23	Kelsey Lee

SEPARATIONS:

SCHOOL/SITE	POSITION	EFF. DATE	EMPLOYEE
Fernley Intermediate	Teacher	1/20/23	Mallore Baltzell

OTHER CONSIDERATIONS:

SCHOOL/SITE	POSITION	REQUEST	REASON	EFF. DATE	EMPLOYEE

LYON COUNTY SCHOOL DISTRICT

CLASSIFIED

PERSONNEL REPORT CL 0101– January 24, 2023

That the Board of Trustees approves the following recommendations:

HIRINGS:

SCHOOL/SITE	POSITION	NEW	EST.	FUNDED BY and BOARD APPROVAL DATE	EFF. DATE	Name of Recommended Employee
Yerington Elementary	Paraprofessional	X		IEP Requirement	12/20/22	Cloe Wilkinson
Dayton Transportation	Bus Driver		X	Substitute	12/21/22	Carl Ericsson

SEPARATIONS:

SCHOOL/SITE	POSITION	EFF. DATE	EMPLOYEE
Silver Springs Transportation	Bus Driver	12/30/22	Jennifer Thompson
District Office	Grants Coordinator	12/29/22	Megan Donlevy
Adult Ed/Yerington High	Adult Ed Paraprofessional	12/19/22	Samantha Lorentz
Silver Stage Middle	School Secretary	1/24/23	Crystal Viscarret
Yerington High	Maintenance Level III	5/1/23	Aubrey Dale Corkern

OTHER CONSIDERATIONS:

SCHOOL/SITE	POSITION	REQUEST	REASON	EFF. DATE	EMPLOYEE
Silver Stage Middle	Secretary Aide	Transfer from SMS Secretary Aide	Open Position	1/17/23	Megan Dallimore

LYON COUNTY SCHOOL DISTRICT

Administrative

That the Board of Trustees approves the following recommendations:

SEPARATIONS:

SCHOOL/SITE	POSITION	EFF. DATE	EMPLOYEE
District Office	Executive Director of Special Services	6/30/23	Marva Clevon

**Lyon County School District
Board Memo**

Date: January 24, 2023
To: Board of School Trustees
From: Wayne Workman, Superintendent
Re: Changes to Supplemental Pay Schedule for Unclassified Employees

Requested by:

Wayne Workman, Superintendent

Recommendation

That the Board of Trustees approve changes to the Supplemental Pay Schedule for Unclassified Employees.

Background Information

LCSD has a need to attract and retain employees in a very difficult hiring market. The district currently pays certain unclassified positions minimum wage and tutors are paid \$25/hour. Staff is recommending increasing the minimum wage positions to \$12.75/hour and increasing teaching tutors to \$60/hour for licensed tutors which is equivalent to the summer school teacher tutor wage. For non-licensed tutors, staff recommends an increase from minimum wage (\$10.50/hour) to \$12.75/hour. The rationale for these changes is the need to support students with tutoring, assisting students with remediation. Our students have a need for additional support in the aftermath of the pandemic. The increase to the rate of pay for tutors will be paid from a Nevada Department of Education grant. The positions are not covered under a collective bargaining unit and wages are set by the Board of Trustees.

Budget Considerations

The estimated financial impact:

Minimum wage to \$12.75 is an estimated increase of \$75,938

Licensed and Non-licensed tutors paid via grant funds is an estimated increase of \$262,500

Attachments:

N/A

Respectfully Submitted,

Dawn Huckaby, Executive Director of Human Resources and Harman Bains, Executive Director of Operations

LYON COUNTY SCHOOL DISTRICT

Supplemental Pay Schedule for Unclassified Positions

School Year Licensed Positions Rate **effective duration of assignment Aug-Jun**

Substitute Teacher		
Emergency Subs (NDE requires HS diploma/GED)		\$100.00 daily
Regular licensed subs with		
NDE Substitute License		\$110.00 daily
NDE Substitute License + STEDI/LCSD certificate		\$120.00 daily
Long-Term licensed subs (20 consecutive days in same assignment)		
NDE Substitute License		\$ 130.00 daily
NDE Substitute License + STEDI/LCSD certificate		\$ 160.00 daily
Long-Term licensed sub in open position		
NDE Substitute License + STEDI/LCSD certificate		\$ 170.00 daily
Home Bound Teacher		\$ 25.00 hourly
Adult Education Teacher		\$ 25.00 hourly
Driver Education Teacher		\$ 25.00 hourly
Pre-approved work beyond contract day		\$ 25.00 hourly
Licensed Teacher Tutor		\$ 25 60.00 hourly

Summer School/ESY Rates

June 2023

Summer School Administration (admin license)	\$ 75.00 hourly
Summer School Instructor (substitute teacher, Provisional, Standard license)	\$ 60.00 hourly
Summer School Licensed Teacher Tutor	\$ 60.00 hourly
Summer School Paraprofessional - classroom or bus	\$ 25.00 hourly
Summer School Certified Nurse	\$ 40.00 hourly
Summer School RN	\$30.00 hourly
Summer School LPN	\$28.00 hourly
Summer School Health Aide	\$26.00 hourly
Summer School Homebound Teacher	\$60.00 hourly
Summer School Sign Language Interpreter (EIPA score dependent)	\$25.00 hourly
Summer School OT/PT, Speech Therapist	\$72.00 hourly
Summer School Bus Driver	\$25.00 hourly

Substitute Rates

Flat rate based on

Grounds Helper	(95% Grade 2, Step 1)	\$ 12.95 hourly
Custodian	(95% Grade 3, Step 1)	\$ 14.69 hourly
Courier	(95% Grade 3, Step 1)	\$ 14.69 hourly
Maintenance	(95% Grade 3, Step 1)	\$ 14.69 hourly
Paraprofessional – classroom or bus	(95% Grade 4, Step 1)	\$ 15.41 hourly
Tech Aide	(95% Grade 4, Step 1)	\$ 15.41 hourly
Bus Driver	(95% Grade 4, Step 1)	\$ 15.41 hourly
Sign Language Interpreter (EIPA 0-1.9)	(95% Grade 4, Step 1)	\$ 15.41 hourly
Secretary	(95% Grade 5, Step 1)	\$ 16.52 hourly
Driver Trainer	(95% Grade 5, Step 1)	\$ 16.52 hourly
School Health Aide	(95% Grade 5, Step 1)	\$ 16.52 hourly
Sign Language Interpreter (EIPA 2-3.9)	(95% Grade 7, Step 1)	\$ 16.98 hourly
LPN and RN	(95% Grade 8, Step 1)	\$ 17.82 hourly
Mechanic	(95% Grade 11, Step 1)	\$ 22.46 hourly
Computer Technician	(95% Grade 11, Step 1)	\$ 22.46 hourly
Classified Specialist (NDE sub license required)		\$120.00 daily

Temporary/Special Positions Hourly Rate

effective through duration of assignment

Temporary Office Clerk	(NV minimum wage)	\$ 10.50 12.75 hourly
Groundskeeper – Student Summer helper	(95% Grade 2, Step 1)	\$ 12.95 hourly
Bus Driver Trainee	(NV minimum wage)	\$ 10.50 12.75 hourly
Lunchroom/Playground Supervisor Aide	(NV minimum wage)	\$ 10.50 12.75 hourly
Staff Training Presenter		\$35.00/hourly

Staff Training Attendee		\$ 25.00 hourly
Special Projects		\$ 25.00 hourly
Specialist Therapists		\$ 31.00 hourly
Non-licensed Tutor Aide	(NV minimum wage)	\$ 10.50 12.75 hourly

Grant funded positions could cause the rates to change based on grant requirements and duration.

**LYON COUNTY SCHOOL DISTRICT
MEMORANDUM OF UNDERSTANDING
REGARDING USE OF LCSD SCHOOL BUSES**

THIS AGREEMENT made on this 20th day of December 2022 by and between the BOARD OF TRUSTEES OF THE LYON COUNTY SCHOOL DISTRICT, a body corporate, hereinafter referred to as "District," and UpWard Bound Programs, hereinafter referred to as "Organization."

WHEREAS, the District owns certain school buses that the Organization desires to use in connection with Activities and Events organized by the UpWard Bound Programs and;

WHEREAS, the District is willing to permit use of said school buses by the Organization under the terms and conditions set forth below.

NOW, THEREFORE, BE IT RESOLVED in consideration of the mutual covenants and conditions set forth herein, District and Organization hereby agree as follows:

1. The District hereby permits the use of school buses TO BE USED BY Organization as fully set forth in this Agreement.
2. The term of this Agreement shall be for a period commencing at 12:00 a.m. on the 1st day of January 2023 and expiring on 11:59 p.m. on the 30th day of June 2023. The District shall retain and maintain absolute ownership and control of said school buses and Organization's use of said school buses shall in no way interfere with District's use of the school buses.
3. In consideration of the foregoing, Organization agrees to promptly pay to District \$2.54 per mile for each actual mile logged by said buses and \$27.25 per hour for each District driver used by Organization during the term of this Agreement. Only District drivers will be allowed to drive the buses. If there is a change in operating costs for District, then Organization agrees to pay the adjusted cost per mile for actual miles logged provided that District provides thirty (30) days written notice prior to the effective date of the cost adjustment. In the event Organization does not use said buses for its contemplated programs, there will be no charge to Organization.
4. The District agrees to maintain the said equipment at its own expense including but not limited to lubrication, fuel, tires, repairs, and cleaning; provided, however, Organization shall perform all emergency on the road maintenance while the buses are in Organization's possession, and further be responsible for returning any inoperable buses to the District's designated maintenance or storage area.
5. Organization will provide adequate adult supervision of children under their care and control, and agree that any District employee who is functioning in a position that they normally fill as an employee of the District will not be required or requested to function as a chaperone for Organization.
6. Organization will provide at least ten (10) days notice should any child being transported under the conditions of this agreement be less than 5 years old or weigh less than 60 pounds, so that District may provide a suitable bus (if available) for transport of such children. Organization shall also provide at least ten (10) days notice if any child with special needs that requires additional safety measures shall be transported under the conditions of this agreement, and it shall be the responsibility of the Organization to provide adequate adult supervision of such children.

7. District will maintain absolute and final authority over the departure of school buses, and reserves the right to cancel any departure due to inclement weather or poor road conditions. Any such cancellation that results in a financial loss to Organization shall not be the responsibility of the District.
8. Organization shall indemnify, hold District harmless and defend District from any and all liability and claims, including but not limited to costs and attorneys' fees, which may result from the negligent and/or intentional acts of Organization and its employees. District shall indemnify, hold Organization harmless, and defend Organization up to the statutory limits set forth in NRS Chapter 41 for any and all liability and claims including costs and attorneys fees, which may result from the negligent or intentional act of District's employees or agents.
9. In the event any bus is damaged while in possession of Organization as a result of negligent and/or intentional acts of the Organization and its employees, Organization shall be responsible to repair and/or pay to the District the fair market value of said bus prior to such damage, if repair is not practically or economically feasible.
10. The University shall maintain for its officers and employees self-insurance for general liability through Nevada Tort in amounts sufficient to meet its obligations under NRS Ch.41.

~~The Organization shall furnish automobile liability insurance on each bus used in the above outlined programs. Such insurance shall name District as an additional insured and shall provide District with thirty (30) days notice of cancellation of the policy. Organization shall also name District as an additional insured on its excess liability policy or policies.~~

~~Organization shall maintain a One Million Dollar (\$1,000,000) Automobile Liability policy, a One Million Dollar (\$1,000,000) General Liability Policy, and a Three Million Dollar (\$3,000,000) Umbrella Liability policy. Organization shall provide District with Certificates of Insurance and additional insured endorsement(s) reflecting the above coverage and limits.~~

11. Upon the expiration of this lease agreement, Organization shall promptly restore possession of all the school buses to District in as good a condition as when received, ordinary wear and tear excepted.
12. This Agreement shall be binding upon the parties hereto and their successors in interest.
13. This Agreement shall be governed by the laws of the State of Nevada.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed the day and year first above written.

LYON COUNTY SCHOOL DISTRICT
"DISTRICT"

By _____
LCSD Board of Trustees President

Upward Bound Programs
"ORGANIZATION"

By _____
Director Upward Bound Programs

**Lyon County School District
Consent Agenda Item**

Date: January 24, 2022
To: Board of School Trustees
From: Wayne Workman, Superintendent
Re: Smith Valley Library Interlocal Agreement

Recommendation

That the Board of Trustees approve the changes to the Interlocal Agreement for the joint use of the Smith Valley Library.

Background Information

Lyon CSD and the Lyon County Library System have had a joint use agreement in place since construction of the Smith Valley Library in 2003. Originally the 20-year agreement included design, construction, and startup operational provisions. This revision is to clarify and continue the partnership and services provided to the students of Smith Valley Schools and the community. The revision is pertinent to current practices and has been shortened to a 4-year term to allow for more timely review.

Budget Considerations

N/A

Discussed at Prior Meetings

N/A

Attachments:

Joint Use Agreement with Smith Valley

*Respectfully Submitted,
Harman Bains, Director of Operations*

INTERLOCAL AGREEMENT

EXTENDING THE JOINT USE AGREEMENT FOR THE SMITH VALLEY LIBRARY

THIS Agreement, made and entered into this _____ day of _____, 2023, by and between LYON COUNTY, a political subdivision of the State of Nevada (hereinafter County), for the benefit of the Lyon County Library System, and the LYON COUNTY SCHOOL DISTRICT, a political subdivision of the State of Nevada (hereinafter District). For purposes of this Agreement, reference to Lyon County Library, unless otherwise clearly stated, shall include County.

WITNESSETH:

WHEREAS, County and District are public agencies authorized pursuant to NRS 277.180 to contract with each other to perform any governmental service;

WHEREAS, County and District desire to operate a library which will be jointly used by County and District;

WHEREAS, the joint use of the library by County and District is in the best interests of the citizens of Lyon County;

WHEREAS, District and County have jointly operated the library located at Smith Valley School since the parties entered into an agreement to do so in 2003, and the parties desire to extend the Agreement and jointly operate and use the Smith Valley Library on the terms provided herein;

WHEREAS, County, District, and the Smith Valley Friends of the Library, a tax exempt organization, committed funding to establish and support the operation of the joint use library. The County and District agree to commit funding for the continued joint use and operation of the Smith Valley Library;

WHEREAS, the parties will provide more efficient services by entering into this Agreement.

NOW THEREFORE, based upon the mutual covenants and conditions and the promises set forth herein, the parties hereby agree as follows:

I. General:

A. The Library in order to meet the Nevada minimum public standards for libraries shall be open for use to District students, faculty and administrators and shall be open to members of the general public a minimum of 20 hours per week in accordance with and NRS statues and policies and procedures developed by the parties.

B. The parties intend to equitably fund the operation of this joint use library. The parties agree to act in good faith to achieve the equitable funding of the library.

C. The primary purpose of the Library shall be to serve the informational needs of the students, faculty and general public equally. Use of this facility for public and District activities and hours may be scheduled by the mutual agreement of the parties and pursuant to the District's policies and procedures for use of District facilities. Any conflicts shall be mediated by the Joint Use Library Council.

D. Standards for the operation of the Library shall be generally consistent with the standards established for the operation of other County library facilities, including hours of operation, staff qualifications, materials selection guidelines and circulation policies, giving due consideration to the function of the library as a school library, and further subject to the provisions of this agreement and the operations manual. District may enforce District policies and its Code of Conduct for its students in the library during school hours.

II. Ownership of the Building:

A. District maintains ownership of the building.

B. All modifications or additions to the facility must meet the approval of the Lyon County Library Board of Trustees and the Lyon County School Board.

III. Furnishings, Equipment, and Supplies:

A. The parties agree that each party will provide movable furniture and appropriate Library accessory items, including but not limited to: book shelves, tables, chairs and study carrels. Each party owns the items they provide for the useful life of the item. All such items must remain in this joint use facility until either the item is replaced or the joint use is terminated, whichever occurs first.

B. The parties shall negotiate in good faith to determine responsibility for the acquisition, repair and maintenance of equipment. In general, equipment related to the standard operation of the branch library shall be the responsibility of County and equipment related to the standard operation of the school library shall be the responsibility of District.

C. Each party shall have a continuing obligation to provide such equipment, furnishings, library materials and supplies necessary for the proper operations of the library.

IV. Automation and Telecommunication:

A. The library will use the automated circulation and on-line catalog system that is presently used in the County public library system. The appropriate equipment and amount of equipment will be determined and purchased by County, unless otherwise agreed by the parties.

B. If requested, the district shall provide, at no cost to county, a T-1 line and other telecommunications equipment necessary to operate the automated circulation system, the public access computers, and on-line catalog system.

C. The Lyon County Library will supply Wi-Fi for use by the public.

V. Staffing:

A. The parties agree to provide staffing in accordance with state law.

B. District agrees to have at least one qualified employee present whenever the school is using the library.

C. County agrees to provide the staffing necessary to operate the library pursuant to the hours in the operations manual. County agrees to provide the services of a qualified staff member in accordance with minimum public library standards/NRS.

D. A review of staffing levels will be conducted annually by the joint library advisory council with possible recommendations to the Library Board of Trustees and the Smith Valley Principal in order to determine appropriate levels for the operation of the library. Staffing may be adjusted as necessitated by usage, demand or financial constraints.

E. All employees at the joint-use library shall meet the qualifications of employment required by their respective employers, including any required background checks. All employees must meet the minimum requirements of NRS 391.100. Nothing in this Agreement shall be construed to abrogate or enlarge any collective bargaining Agreement of the parties.

F. The Library Director shall be responsible for the overall supervision and scheduling of the County staff. The Smith Valley School Principal is responsible for supervision and scheduling of District staff.

G. No employee at the library may be an employee of both District and County. No employee shall be deemed an employee of both District and County because of employment at the joint use library.

VI. Maintenance and Repair:

A. District shall be responsible for maintaining the physical library facility, including but not limited to all heating, ventilation and air-conditioning equipment, plumbing, carpeting, interior and exterior paint, as applicable; built-ins. Costs will be shared by the County and the District for painting or carpet replacement that fall outside the District's regularly scheduled maintenance or replacement policy.

B. District shall be responsible for janitorial services during the school year and the County shall be responsible for janitorial services during the summer.

C. Utility costs for electricity and telecommunications shall be shared by the District and the County based on hours of public and school use.

D. County shall be responsible for the maintenance, repair, and replacement of library equipment provided by County. Any cost incurred pursuant to this paragraph shall be paid by County.

E. Except as otherwise provided in this Agreement, the party which owns, or is responsible for providing any particular items or equipment shall be responsible for maintaining it in serviceable, operating condition or replacing it as necessary.

VII. Materials Collections:

A. The materials collections of the library will be selected and acquired according to the County and District Materials Policies in effect at the time of selection and acquisition. In the event of a

disagreement over specific acquisitions, a final resolution will be determined by the joint library advisory council.

VIII. Ownership of Property and Materials:

A. Each party shall own any and all personal property it pays for pursuant to the terms of this Agreement. Upon expiration or termination of this Agreement, County shall own all of the personal property and District shall own the building.

IX. Operations:

A. District and Library Board shall jointly develop an operations manual that is site specific for the joint use library facility, which, once completed and approved by both parties, is included herein by reference, to govern daily operations of the facility. Such operations manual may be amended from time-to-time by the mutual written consent of the joint library advisory council. The operations manual shall be in compliance with all applicable District policies and regulations and Lyon County Library Policies and Procedures.

B. The Library Director shall be responsible for responding to all complaints of the public pertaining to the operation of the library. The Principal shall be responsible for responding to complaints concerning the physical premises, including premises security, and student behavior.

C. The Community Meeting Room in the library will follow the policy set forth in the Lyon County School District, Community Use of School District Facilities—LCSD policy KG with the exception that non-profit, non-fee based community users shall be exempt from fees.

X. Budget and Finance:

A. The joint library advisory council shall recommend any budget or financial matters to the Library Board and School Board which the advisory council deems necessary to carry out the terms of this Agreement and to efficiently operate the joint use library. The budget for this facility will be included in the annual budgets prepared by the parties.

B. The parties retain the right to audit the accounts of the other party relating to the library operations.

XI. Term:

A. This Agreement shall be effective for a period of four (4) years from the date of approval of the Agreement by all parties.

XII. Termination:

A. Either party may terminate this agreement for the following reasons: (1) by mutual agreement of the parties; (2) If for any reason state and/or federal funding ability to satisfy the terms of this Agreement is withdrawn, limited, or impaired; (3) Unilaterally by either party without cause which is effective on December 31 of the second year after the terminating party has provided notice of its intent to unilaterally terminate the contract.

B. At termination of the Agreement for any reason, County shall have ninety (90) days to remove its equipment, supplies, materials and other property from the library. The County is entitled to keep the Library open to the public for a period of forty-five (45) days after termination.

C. District shall own the building and real property and County shall own the personal property at the termination of this Agreement unless otherwise agreed to by the parties.

XIII. Joint Library Advisory Council:

A. A joint library advisory council shall be created for the purpose of analyzing the policies of the library to insure prompt attention to potential problems or concerns. The group shall be advisory in nature and shall report to the Library Director and the Smith Valley School Principal. The Trustees of the School District and Library District have final authority in any matter related to operation of the joint use library.

B. The joint library advisory council shall have five voting members: one faculty member from Smith Valley Schools chosen by the Principal; one parent of a student at Smith Valley Schools chosen by the PTA or parent group; one Library Board of Trustees member designated by the Library Board; one member of the public from Smith Valley, chosen by the Smith Valley Advisory Board; and, the library director or an appointed designee. Each member shall serve a term of four (4) years. There are no term limits.

C. The Library Advisory council may select from its members a chairman, vice-chairman and a secretary. The term for these offices shall be one (1) year.

D. All meetings of the joint library advisory council shall be conducted in accordance with the Nevada Open Meeting law. The Library Director, or designee, is responsible for preparing and posting the agenda, compiling any information necessary for the meeting. The secretary shall be responsible for the minutes.

E. The library advisory council shall meet and report to their respective Boards at least one (1) time per year or as necessary.

XIV. Insurance:

A. District agrees, at its sole expense, to maintain property insurance on the building to the same extent that it insures its other facilities, and in an amount no less than the cost of the building and improvements. District shall maintain property insurance on its personal property in the library.

B. County shall maintain property insurance on its personal property located in the library.

C. Both parties agree to maintain liability and workers' compensation insurance necessary to cover the operations at the joint use facility. The minimum amount of such public liability coverage shall be two million dollars (\$2,000,000.00).

D. County and District hereby mutually waive their respective rights of recovery against each other for any loss insured by property insurance coverage existing for the benefit of the respective parties.

E. The County's responsibility shall be primary or designated as primary in respect of the acts and omission of its employees and the general operation of the library.

F. The District's responsibility shall be primary or designated as primary in respect of the acts and omissions of its employees and any school related activities.

XV. Indemnification:

A. To the fullest extent of NRS Chapter 41 liability limitations, each party shall indemnify, hold harmless and defend, not excluding the other's right to participate, the other from and against all liability, claims, actions, damages, losses, and expenses, including but not limited to reasonable attorneys' fees and costs, arising out of any alleged negligent or willful acts of omission of the party, its officers, employees and agents. Such obligations shall not be construed to negate, abridge or otherwise reduce any other right or obligation of indemnity which would otherwise exist as to any person or party described in this paragraph.

B. The indemnification obligation under this Paragraph is conditioned upon receipt of written notice by the indemnifying party within thirty (30) days of the indemnified party's actual notice of any actual or pending claim or cause of action. The indemnifying party shall not be liable to hold harmless any attorneys' fees or costs for the indemnified party's chosen right to participate with legal counsel.

XVI. Independent Public Agencies:

A. The parties are associated with each other for the purposes as set forth in this Contract, and in respect to performance of services pursuant to this Contract, each party is and shall be a public agency separate and distinct from the other party and, subject only to the terms of this Contract, shall have the sole right to supervise, manage, operate, control, and direct performance of the details incident to its duties under this Contract. Nothing contained in this Contract shall be deemed or construed to create a partnership or joint venture, to create relationships of an employer-employee or principal-agent, or to otherwise create any liability for one agency whatsoever with respect to the indebtedness, liabilities, and obligations of the other agency or any other party.

XVII. Cooperation:

A. The parties hereto agree to provide to the other such mutual assistance and cooperation to enable the terms and conditions of this Contract to be carried out with the least expenditure of time, personnel and funds.

XVIII. Integration:

A. This Contract embodies the entire understanding between the parties. There are no terms, covenants or conditions, express or implied, other than those set forth herein. This Contract supersedes all earlier negotiations, understandings and Contracts between the parties and represents the sole intentions of the parties.

XIX. Amendment:

A. This Contract may only be amended by a Contract between the parties, in writing, and executed with the same formality of this Contract.

XX. Interpretation:

A. This Contract shall be interpreted according to the laws of the State of Nevada.

XXI. Severability:

A. If any provision contained in this Contract is held to be unenforceable by a court of law or equity, this Contract shall be construed as if such provision did not exist and the nonenforceability of such provision shall not be held to render any other provision or provisions of this contract unenforceable.

XXII. Waiver of Breach:

A. Failure to declare a breach of the actual waiver of any particular breach of the Contract or its material or nonmaterial terms by either party shall not operate as a waiver by such party of any of its remedies or rights as to any other breach.

XXIII. Notices:

Whenever a notice is required or permitted to be given, it shall be given in writing and delivered to the other party either personally or by regular mail to:

County:

Library Director

20 Nevin Way

Yerington, NV 89447

District:
Superintendent
25 E. Goldfield Ave.
Yerington, NV 89447

THIS Contract approved and accepted by the Board of Lyon County Commissioners acting through its duly authorized chairman, this _____ day of _____, 2023.

BOARD OF LYON
COUNTY COMMISSIONERS

CHAIRMAN

Attest: _____
Clerk

THIS Contract approved and accepted by the Lyon County School District Board of Trustees acting through its duly authorized chairman, this _____ day of _____, 2023.

LYON COUNTY SCHOOL DISTRICT

CHAIRMAN

Attest: _____
Clerk

**Staff Travel Report
to
School Board of Trustees**

Your recent request to travel has been approved. Within two weeks of the date of the conference, the following report is due in the office of the Deputy Superintendent via Margaret Heim.

Please **TYPE** the following information.

Staff Member: Alger Morrison

School: DHS

Assignment: Professional Development

Conference Attended: Association for Career Technical Education

Location of Conference: Las Vegas

Dates Attended: 11-29-22 to 12-3-22

General Overview:

I attended the Association For Career and Technical Education conference in Las Vegas. This was a great opportunity for me to learn about best practices, collaborate with other teachers, and gather information about cutting-edge technology I can use in the classroom and lab. This was my first time attending a professional development conference for educators and I found it very interesting and informative.

How will this impact student learning in a positive way?

I attended sessions on Virtual Reality (VR) learning, 3D printing, work-based learning, trade unions & apprenticeships, and building durable skills for CTE. VR learning is a great way to expose students to various trades. Without having the lab equipment and materials, VR learning brings students extremely accurate simulations of what it is like to work in various trades. Take welding, for example. Students can simulate welding with VR technology that is training and testing students on what to expect in real-world scenarios. With VR technology, students can be exposed to different trades without the inherent dangers and risks associated with construction trades. Moreover, 3D printing is the cutting-edge future for design and manufacturing. The sessions I attended will help students effectively use our 3D printing technology. I also attended trade union & apprenticeship sessions to share with students the phenomenal opportunities that are available to them. Lastly, I attended work-based learning sessions to better engage with local businesses and help get students real-world experience.

How will I implement what I learned and how will I share this information with my colleagues?

I have already shared information with the school district's work-based learning coordinator, Nicole Taylor, on approaching local businesses. We have already attended a local trade union with students on a field trip to help students prepare for work after graduation. I have also collaborated with other CTE teachers who did not attend the conference about different sessions. Specifically, one session on "Shark Tank" was shared with culinary teacher Cameron Childers on how to encourage students to innovate and work in group settings.

Other Comments:

After attending the conference I have the following conclusions:

1. In the future we need to incorporate VR learning into the lab for Building Trades so students can simulate trades like HVAC, Plumbing, Electrical, & Rigging.
2. We have purchased Solid Professor for Drafting & Design to help students better utilize our 3D printers
3. Need to build more relationships with local business and trade unions to help students explore their opportunities post graduation.


Site Principal/Supervisor Approval


Deputy Superintendent Approval

Date 1/12/23

Date 1.18.23

Information Technology
Service Ticket Report
12/01/22 - 12/31/22

Created 12/01/2022 - 12/31/2022

Ticket Type		DO	AdultEd	SSDO-PDC	PLC	B&G	CES	DES	DHS	DIS	ERHS	EVES	FES	FHS	FIS	RES	SES	SMS	SSES	SSHS	SSMS	SVS	YES	YHS	YIS	Total
Urgent		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
High		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Medium		11	0	0	0	0	2	1	0	1	0	6	4	3	0	0	3	2	0	1	2	0	3	1	1	41
Normal		18	0	1	4	0	14	14	25	51	0	13	22	52	37	24	37	162	13	27	27	10	16	16	28	611
Project		1	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	1	0	3
Total		30	0	1	4	0	16	15	25	52	0	20	26	55	37	24	40	164	13	28	29	10	19	18	29	655

Closed 12/01/2022 - 12/31/2022

Ticket Type		DO	AdultEd	SSDO-PDC	PLC	B&G	CES	DES	DHS	DIS	ERHS	EVES	FES	FHS	FIS	RES	SES	SMS	SSES	SSHS	SSMS	SVS	YES	YHS	YIS	Total
Urgent	Closed	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Canceled	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Resolved	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
High	Closed	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Canceled	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Resolved	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Medium	Closed	11	0	0	0	0	3	1	0	1	0	6	3	4	0	0	3	2	0	1	1	0	3	1	0	40
	Canceled	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Resolved	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	11	0	0	0	0	3	1	0	1	0	6	3	4	0	0	3	2	0	1	1	0	3	1	0	40
Normal	Closed	15	0	0	3	0	10	13	17	28	0	14	22	49	31	31	36	151	14	11	30	5	16	8	23	527
	Canceled	0	0	0	1	0	0	1	1	2	0	0	1	2	0	0	0	3	0	0	0	0	0	0	0	11
	Resolved	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	15	0	0	4	0	10	14	18	30	0	14	23	51	31	31	36	154	14	11	30	5	16	8	23	538
Project	Closed	4	0	0	0	0	0	0	1	1	0	0	0	1	0	0	1	0	0	0	0	0	0	0	0	8
	Canceled	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Resolved	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	4	0	0	0	0	0	0	1	1	0	0	0	1	0	0	1	0	0	0	0	0	0	0	0	8
Total	Closed	30	0	0	3	0	13	14	18	30	0	20	25	54	31	31	40	153	14	12	31	5	19	9	23	575
	Canceled	0	0	0	1	0	0	1	1	2	0	0	1	2	0	0	0	3	0	0	0	0	0	0	0	11
	Resolved	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	30	0	0	4	0	13	15	19	32	0	20	26	56	31	31	40	156	14	12	31	5	19	9	23	586

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Closed by Site/District Tech

Technician Type		DO	AdultEd	SSDO-PDC	PLC	B&G	CES	DES	DHS	DIS	ERHS	EVES	FES	FHS	FIS	RES	SES	SMS	SSES	SSHS	SSMS	SVS	YES	YHS	YIS	Total
Site Tech		0	0	0	0	0	1	3	1	0	0	1	7	4	0	3	5	1	0	0	0	0	3	0	5	34
I. T. Tech		30	0	0	3	0	11	12	17	29	0	19	18	51	29	28	35	151	13	12	30	4	15	8	15	530
Oasis Support		0	0	0	0	0	1	0	1	1	0	0	1	1	2	0	0	2	1	0	1	1	1	1	3	17

Information Technology
Service Ticket Report
12/01/22 - 12/31/22

Open as of 12/31/2022

Ticket Type		DO	AdultEd	SDDO-PDC	PLC	B&G	CES	DES	DHS	DIS	ERHS	EVES	FES	FHS	FIS	RES	SES	SMS	SSES	SSHS	SSMS	SVS	YES	YHS	YIS	Total
Urgent	Open	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Pending	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	On Hold	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
High	Open	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Pending	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	On Hold	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Medium	Open	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	1
	Pending	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	On Hold	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	1
Normal	Open	0	0	1	0	0	3	3	5	8	0	1	1	6	3	3	3	3	4	20	9	19	13	31	29	165
	Pending	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	0	1	0	0	0	0	2
	On Hold	0	0	0	0	0	4	7	54	94	0	2	6	59	27	12	23	39	12	21	28	0	5	9	9	411
	Total	0	0	1	0	0	7	10	59	102	0	3	7	65	30	16	26	42	16	41	38	19	18	40	38	578
Project	Open	0	0	0	0	0	0	0	1	0	1	0	2	3	0	0	0	0	0	0	1	0	0	1	0	3
	Pending	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	On Hold	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	1	0	3
	Total	0	0	0	0	0	0	1	0	1	0	1	0	2	3	0	0	0	0	1	0	0	0	1	0	3
Total	Open	0	0	1	0	0	3	3	5	9	2	1	8	6	3	3	3	4	20	10	19	13	33	30	176	
	Pending	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	0	1	0	0	0	0	2	
	On Hold	0	0	0	0	0	4	8	54	94	0	2	6	59	27	12	23	39	12	22	28	0	5	10	9	414
	Total	0	0	1	0	0	7	11	59	103	0	4	7	67	33	16	26	42	16	42	39	19	18	43	39	592

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Yearly Closed Comparison	DO	AdultEd	SDDO-PDC	PLC	B&G	CES	DES	DHS	DIS	ERHS	EVES	FES	FHS	FIS	RES	SES	SMS	SSES	SSHS	SSMS	SVS	YES	YHS	YIS	Total
2022	343	11	21	18	0	304	216	332	357	5	259	236	782	340	309	294	1269	226	281	302	128	214	241	291	6779
2021	369	31	30	2	3	260	249	366	258	16	218	225	700	351	323	297	498	247	168	179	154	211	297	277	5729
2020	511	116	0	9	1	261	199	299	271	29	231	212	645	313	263	261	321	230	218	233	226	299	358	229	5735
2019	199	17	1	5	2	184	233	369	310	44	222	185	492	402	251	155	302	183	190	215	125	213	380	159	4838
Total	1422	175	52	34	6	1009	897	1366	1196	94	930	858	2619	1406	1146	1007	2390	886	857	929	633	937	1276	956	23081

Enrollment for Quarter Ending December 31, 2022

To : Board of School Trustees
From: Wayne Workman, Superintendent
Date : January 24, 2023
Re: Enrollment Report

Requested By

Wayne Workman, Superintendent

STATEMENT:

Attached is the enrollment report for the second fiscal quarter ending December 31, 2022. Currently, our weighted student enrollment used for Distributed School Account funding has increased by 46 students from the first quarter ending on September 30, 2022.

EDUCATIONAL CONSIDERATIONS:

Not applicable.

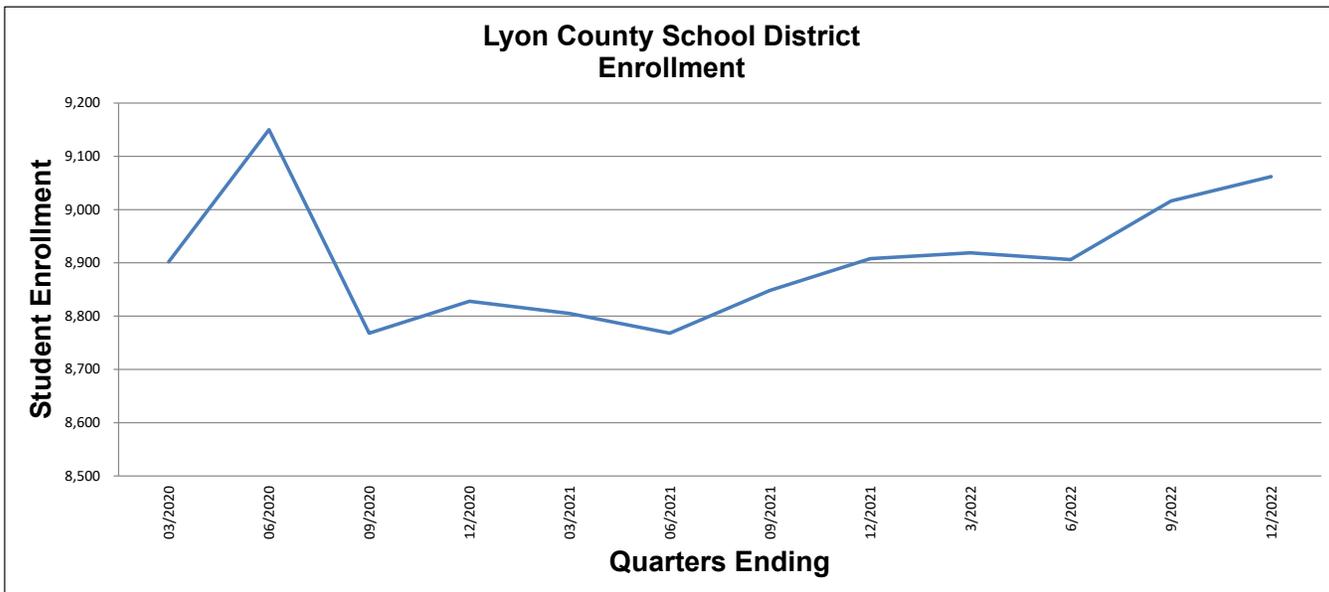
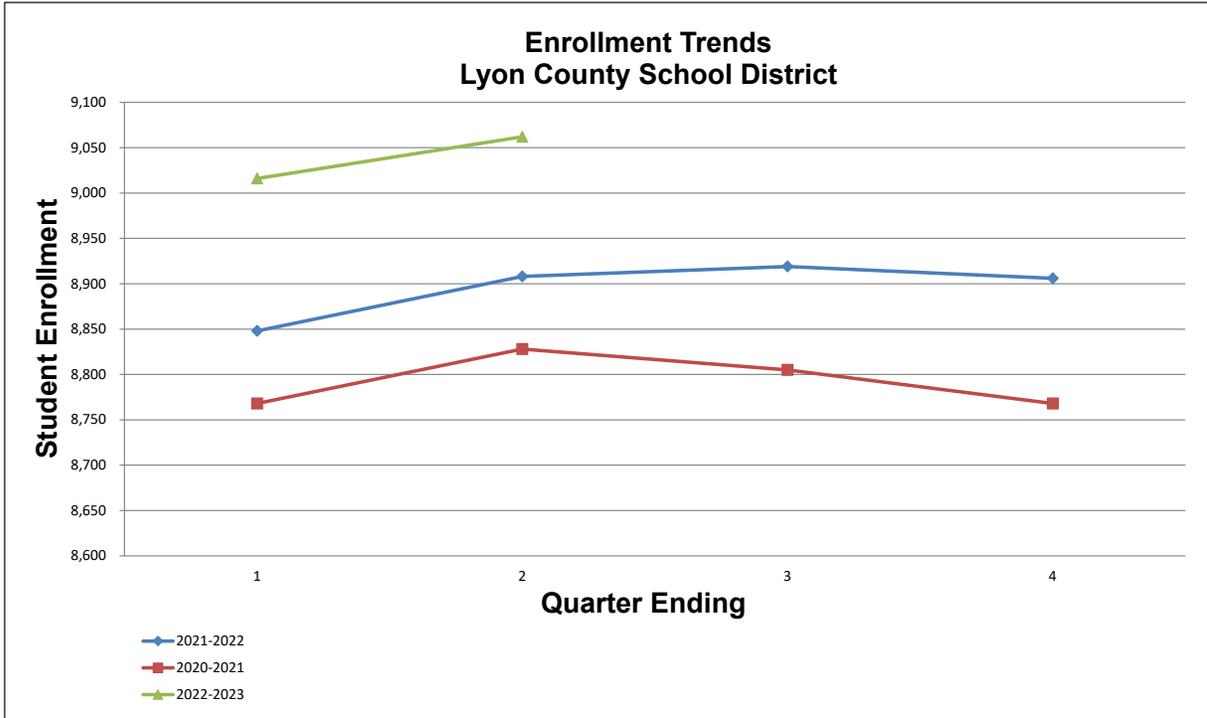
BUDGET CONSIDERATIONS:

Not applicable.

Respectfully submitted,
Wayne Workman, Superintendent

Prepared by,
Cheryl Veil - Administrative Secretary

LYON COUNTY SCHOOL DISTRICT Enrollment for Quarter Ending December 31, 2022



LYON COUNTY SCHOOL DISTRICT
Average Daily Enrollment for Quarter Ending December 31, 2022

School	2020-2021				2021-2022				2022-2023				Validation Day Comparison		Current Year Comparison	
	1st	2nd	3rd	4th	1st	2nd	3rd	4th	1st	2nd	3rd	4th	21-22 to 22-23		1st to Current	
	9/30	12/31	3/31	6/30	9/30	12/31	3/31	6/30	9/30	12/31	3/31	6/30	Change	%	Change	%
DES	431	429	427	422	430	440	449	448	433	440			3	0.6%	7	1.6%
SES	373	407	382	388	392	405	412	411	403	401			11	3.0%	(2)	-0.5%
RES	396	394	411	415	434	438	422	421	409	419			(25)	-5.8%	10	2.5%
DIS	433	426	425	425	377	379	376	373	376	379			(1)	-0.2%	3	0.7%
DHS	686	676	659	652	714	717	714	708	742	744			28	4.2%	2	0.3%
Dayton	2,319	2,332	2,304	2,302	2,347	2,379	2,373	2,362	2,363	2,383	-	-	16	0.7%	20	0.9%
FES	429	436	449	450	438	480	469	480	423	425			(15)	-3.4%	2	0.5%
CES	573	587	599	597	576	598	588	598	579	586			3	0.5%	7	1.2%
EVES	505	518	521	527	504	516	511	516	556	555			52	9.6%	(1)	-0.2%
FIS	613	622	617	615	620	625	627	625	634	643			14	2.2%	9	1.5%
SMS	672	670	678	671	649	665	660	665	643	641			(6)	-0.9%	(2)	-0.3%
FHS	1,216	1,207	1,195	1,169	1,236	1,198	1,221	1,198	1,301	1,298			65	5.6%	(3)	-0.2%
Fernley	4,007	4,039	4,060	4,030	4,023	4,082	4,078	4,082	4,136	4,148	-	-	113	2.8%	12	0.3%
SSES	335	355	351	351	349	351	356	352	365	370			16	4.6%	5	1.5%
SSMS	309	313	312	313	337	341	344	343	330	326			(7)	-2.4%	(4)	-1.3%
SSHS	322	318	304	293	324	321	312	305	337	334			13	4.4%	(3)	-0.9%
Silver Spg	967	986	967	957	1,010	1,012	1,012	1,000	1,032	1,030	-	-	22	2.2%	(2)	-0.2%
SVES	93	96	103	103	97	100	100	102	106	105			9	9.3%	(1)	-1.1%
SVHS	128	129	127	122	105	104	100	98	102	100			2	2.0%	(2)	-1.6%
Smith Val	221	225	230	225	202	204	200	200	208	205	-	-	11	5.4%	(3)	-1.4%
YES	449	445	443	447	451	446	451	464	474	490			23	4.3%	16	3.6%
YIS	403	410	415	416	410	411	407	408	401	406			(9)	-2.3%	5	1.2%
YHS	390	383	377	381	399	399	392	382	392	393			(7)	-1.8%	1	0.3%
Yerington	1,242	1,239	1,235	1,244	1,259	1,256	1,250	1,254	1,267	1,289	-	-	8	0.6%	22	1.7%
ERHS	11	8	9	9	7	8	7	8	10	7			3	24.0%	(3)	-27.4%
TOTAL	8,768	8,828	8,805	8,768	8,848	8,940	8,919	8,906	9,016	9,062	-	-	172	2.0%	46	0.5%

Change frc (382) 60 (23) (38) 81 92 (21) (13) 110 46 - - -

LYON COUNTY SCHOOL DISTRICT
Enrollment for Friday, December 31, 2022

Area	Dayton					Fernley					Silver Springs			Smith Valley		Yerington			Other	TOTAL	
School	DES	SES	RES	DIS	DHS	FES	CES	EVES	FIS	SMS	FHS	SSES	SSMS	SSHS	SVES	SVHS	YES	YIS	YHS		ERHS
Pre-K	0	15	8			12	15	16				11	-				19				96
K	55	45	60			69	117	94				65	-		15		90				610
1	66	64	53			79	98	110				64	-		19		95				647
2	72	63	66			85	109	105				80	-		17		89				686
3	65	58	55			79	125	102				70	-		14		103				672
4	54	46	71			101	121	128				81	-		10		95				707
5	61	45	53							306			70		14			90			638
6	65	66	53	-						337			86		16			94			717
7				190						308			78			17		111		-	704
8				190						334			92			12		110		0	738
9					180						345			100		19			105	2	749
10					232						327			84		17			103	1	764
11					161						346			68		21			96	2	693
12					163						272			80		14			87	2	616
Ungraded					9						9			3					2	-	23
Enrolled School	440	401	419	379	744	425	586	555	643	641	1,298	370	326	334	105	100	490	406	393	7	9,062
Area					2,383						4,149			1,030		205			1,289	7	9,062
Weighted School	417.7	377.2	391.3	379.4	743.6	392.8	533.1	511.3	643.0	641.4	1,298.0	339.9		333.7	99.2	100.1	446.8	405.8	392.8	6.7	8,779.6
Area					2,309.2						4,019.5			999.5		199.3			1,245.4	6.7	8,779.6

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1203

12/07/2022

Fiscal Year: 2022-2023

Vendor Remit Name	Vendor #	Account	Description	Amount
AMAZON BUSINESS				
		100.104.0000.000.2213.610.10000.00.00	General Supplies	\$113.29
		Check #: 208727		
		100.104.0000.000.2213.615.10000.00.00	Snacks, Food & Beverages	\$48.31
		Check #: 208727		
		100.121.0000.000.2410.610.10201.10.00	General Supplies	\$269.38
		Check #: 208727		
		100.121.0000.100.1000.610.10201.10.00	General Supplies	\$723.33
		Check #: 208727		
		100.122.0000.000.2220.610.10202.10.00	General Supplies	\$21.98
		Check #: 208727		
		100.122.0000.100.1000.610.10202.10.00	General Supplies	\$118.93
		Check #: 208727		
		100.127.0000.100.1000.610.10210.10.00	General Supplies	\$0.83
		Check #: 208727		
		100.129.0000.000.2410.610.10209.10.00	General Supplies	\$52.01
		Check #: 208727		
		100.129.0000.000.2620.610.10209.10.00	General Supplies	\$266.25
		Check #: 208727		
		100.129.0000.100.1000.610.10209.10.00	General Supplies	\$345.64
		Check #: 208727		
		100.133.0000.000.2410.610.10303.10.00	General Supplies	\$26.70
		Check #: 208727		
		100.133.0000.000.2620.610.10303.10.00	General Supplies	\$119.90
		Check #: 208727		
		100.133.0000.100.1000.610.10303.10.00	General Supplies	\$36.99
		Check #: 208727		
		100.135.0000.000.2410.610.10305.31.00	General Supplies	\$39.99
		Check #: 208727		
		100.135.0000.100.1000.610.10305.31.00	General Supplies	\$462.13
		Check #: 208727		
		100.135.0000.100.1000.640.10305.31.00	Books and Periodicals	\$41.99
		Check #: 208727		

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1203

12/07/2022

Fiscal Year: 2022-2023

Vendor Remit Name	Vendor #	Account	Description	Amount
		100.136.0000.000.2410.610.10208.31.00	General Supplies	\$245.45
		Check #: 208727		
		100.136.0000.100.1000.610.10208.31.00	General Supplies	\$744.63
		Check #: 208727		
		100.161.0000.000.2410.610.10601.32.00	General Supplies	\$80.47
		Check #: 208727		
		100.161.0000.000.2620.610.10601.32.00	General Supplies	\$63.63
		Check #: 208727		
		100.161.0000.193.1000.610.10601.32.00	General Supplies	\$239.91
		Check #: 208727		
		100.161.0000.194.1000.610.10601.32.00	General Supplies	\$12.66
		Check #: 208727		
		100.161.0000.920.1000.610.10601.32.00	General Supplies	\$70.04
		Check #: 208727		
		100.162.0000.000.2100.610.10602.50.00	General Supplies	\$24.99
		Check #: 208727		
		100.162.0000.000.2130.610.10602.50.00	General Supplies	\$668.85
		Check #: 208727		
		100.170.0000.000.2730.614.10000.00.00	Parts	\$587.79
		Check #: 208727		
		280.633.0000.000.2100.610.10206.10.00	General Supplies	\$55.70
		Check #: 208727		
		280.633.0000.000.2100.610.10209.10.00	General Supplies	\$259.84
		Check #: 208727		
		280.633.0000.000.2100.610.10210.10.00	General Supplies	\$593.84
		Check #: 208727		
		280.633.0000.000.3300.610.10206.10.00	General Supplies	\$489.61
		Check #: 208727		
		280.709.0000.000.2213.640.10000.00.00	Books and Periodicals	\$12.38
		Check #: 208727		
			Vendor Total:	\$6,837.44
OFFICE DEPOT	15366			
		100.101.0000.000.2320.610.10000.00.00	General Supplies	\$101.90
		Check #: 208728		

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1203

12/07/2022

Fiscal Year: 2022-2023

Vendor Remit Name	Vendor #	Account	Description	Amount
		100.101.0000.000.2510.610.10000.00.00	General Supplies	\$57.06
		Check #: 208728		
			Vendor Total:	\$158.96
			Grand Total:	\$6,996.40

End of Report

LYON COUNTY SCHOOL DISTRICT VOUCHER

Voucher No: 1208

Voucher Date: 12/07/2022

Prepared By:

Hettie McDonald

Printed: 12/07/2022 07:30:18 AM

LYON COUNTY SCHOOL DISTRICT is hereby authorized to draw warrants against LYON COUNTY SCHOOL DISTRICT funds for the sum of \$67,377.50 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2022 to June 30, 2023 (period cannot overlap fiscal year end.)

I certify that this claim is just and correct, and the services and/or materials herein represented have been received during the period listed above. All items are properly coded and not in excess of the budget.

Holly Villines President

Phil Cowee Clerk

Mike Hogan Member

Barbara Jones Member

Sherry Parsons Member

Bridget Peterson Member

Neal E. McIntyre Member

LYON COUNTY SCHOOL DISTRICT

Fund		Amount
100	General Fund	\$52,144.34
230	Adult Education	\$229.77
280	Federal Funds	\$12,153.39
285	Medicaid Funds	\$2,850.00
		<hr/>
		\$67,377.50

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1208

12/07/2022

Fiscal Year: 2022-2023

Vendor Remit Name	Vendor #	Account	Description	Amount
4M PROMOTIONS INC	97139	280.633.0000.000.3300.610.10305.31.00	FY19 Title IA SMS Budget Load	\$516.99
		Check #: 208729		
			Vendor Total:	\$516.99
A T & T MONTHLY STATEMENT	99712	230.231.0000.610.1000.533.10000.00.00	Telephone - Land Line phone services	\$23.65
		Check #: 208730		
			Vendor Total:	\$23.65
A T & T MONTHLY STATEMENT	99712	100.164.0000.000.2410.533.10604.32.00	Telephone - Land Line phone services	\$225.97
		Check #: 208731		
			Vendor Total:	\$225.97
A T & T MONTHLY STATEMENT	99712	100.135.0000.000.2410.533.10305.31.00	Telephone - Land Line phone services	\$75.05
		Check #: 208732		
			Vendor Total:	\$75.05
A T & T MONTHLY STATEMENT	99712	100.126.0000.000.2410.533.10206.10.00	Telephone - Land Line phone services	\$59.48
		Check #: 208733		
			Vendor Total:	\$59.48
ACE HARDWARE	200	100.108.0000.000.2620.610.10000.00.00	General Supplies	\$304.81
		Check #: 208734		
		100.122.0000.000.2620.610.10202.10.00	General Supplies	\$359.55
		Check #: 208734		
		100.132.0000.000.2620.610.10302.20.00	General Supplies	\$490.00
		Check #: 208734		
			Vendor Total:	\$1,154.36
ADVANCED CLASSROOM TECH	102814	280.633.0000.000.2100.652.10208.31.00	FY21 Grants Budget Loads--Title I	\$5,991.00
		Check #: 208735		
			Vendor Total:	\$5,991.00

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1208

12/07/2022

Fiscal Year: 2022-2023

Vendor Remit Name	Vendor #	Account	Description	Amount
ADVANCED INTEGRATED PEST MANAGEMENT		100.122.0000.000.2620.430.10202.10.00	Repairs and Maintenance Services Check #: 208736	\$199.00
		100.134.0000.000.2620.610.10304.20.00	General Supplies Check #: 208736	\$262.00
			Vendor Total:	\$461.00
ALHAMBRA WATER	97540	100.107.0000.000.2580.615.10000.00.00	Snacks, Food & Beverages Check #: 208737	\$37.96
			Vendor Total:	\$37.96
ALL IN GRAPHIX		100.135.0000.000.2410.610.10305.31.00	General Supplies Check #: 208738	\$600.00
			Vendor Total:	\$600.00
ARAMARK UNIFORM SERVICES		100.121.0000.000.2620.422.10201.10.00	Janitorial / Custodial Services Check #: 208739	\$65.02
		100.127.0000.000.2620.422.10210.10.00	Janitorial / Custodial Services Check #: 208739	\$337.12
		100.132.0000.000.2620.610.10302.20.00	General Supplies Check #: 208739	\$317.84
		100.136.0000.000.2620.422.10208.31.00	Janitorial / Custodial Services Check #: 208739	\$76.47
		100.136.0000.000.2620.610.10208.31.00	General Supplies Check #: 208739	\$347.35
			Vendor Total:	\$1,143.80
ASCD_99490	99490	100.127.0000.000.2410.810.10210.10.00	Dues and Fees Check #: 208740	\$89.00
			Vendor Total:	\$89.00
BAUMBACK, SANDY	102125			

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1208

12/07/2022

Fiscal Year: 2022-2023

Vendor Remit Name	Vendor #	Account	Description	Amount
		100.170.0000.000.2710.519.10000.00.00 Check #: 208741	Student Transportation Purchased From Other Source	\$190.00
			Vendor Total:	\$190.00
BLICK ART MATERIALS	5590			
		100.133.0000.100.1000.610.10303.10.00 Check #: 208742	General Supplies	\$19.95
		100.135.0000.100.1000.610.10305.31.00 Check #: 208742	General Supplies	\$293.04
		100.164.0000.188.1000.610.10604.32.00 Check #: 208742	General Supplies	\$80.60
			Vendor Total:	\$393.59
BURNEY'S COMMERCIAL SERV.	2495			
		100.122.0000.000.2620.430.10202.10.00 Check #: 208743	Repairs and Maintenance Services	\$2,791.74
			Vendor Total:	\$2,791.74
CINDERLITE TRUCKING CORP	3830			
		100.108.0000.000.2620.610.10000.00.00 Check #: 208744	General Supplies	\$499.59
			Vendor Total:	\$499.59
CLARK PEST CONTROL				
		100.108.0000.000.2630.340.10601.32.00 Check #: 208745	Other Professional Services	\$114.00
		100.108.0000.000.2630.340.10605.32.00 Check #: 208745	Other Professional Services	\$114.00
			Vendor Total:	\$228.00
DECKER, INC.	5403			
		100.108.0000.000.2620.610.10000.00.00 Check #: 208746	General Supplies	\$515.11
			Vendor Total:	\$515.11
DELTA FIRE SYSTEMS, INC.				
		100.108.0000.000.2620.430.10602.50.00 Check #: 208747	Repairs and Maintenance Services	\$4,018.70

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1208

12/07/2022

Fiscal Year: 2022-2023

Vendor Remit Name	Vendor #	Account	Description	Amount
		100.108.0000.000.2620.430.10604.32.00	Repairs and Maintenance Services	\$7,287.10
		Check #: 208747		
			Vendor Total:	\$11,305.80
DEMCO LIBRARY SERVICES	5499			
		100.129.0000.000.2220.610.10209.10.00	General Supplies	\$86.53
		Check #: 208748		
			Vendor Total:	\$86.53
FATBEAM, LLC				
		100.107.0000.000.2580.535.10000.00.00	Data Communications, Internet, Video, T-lines, etc	\$435.00
		Check #: 208749		
			Vendor Total:	\$435.00
FERGUSON ENTERPRISES, INC	99119			
		100.108.0000.000.2620.610.10000.00.00	General Supplies	\$136.79
		Check #: 208750		
			Vendor Total:	\$136.79
GOPHER CONSTRUCTION, INC.	8660			
		100.108.0000.000.2620.610.10209.10.00	General Supplies	\$183.25
		Check #: 208751		
			Vendor Total:	\$183.25
GOPHER SPORT	8661			
		100.135.0000.100.1000.610.10305.31.00	General Supplies	\$51.45
		Check #: 208752		
			Vendor Total:	\$51.45
MAHAN, CRIZAN				
		100.170.0000.000.2710.519.10000.00.00	Student Transportation Purchased From Other Source	\$120.00
		Check #: 208753		
			Vendor Total:	\$120.00
MERRELL, PEGGY				
		280.633.0000.000.2100.610.10305.31.00	FY21 Grants Budget Loads-Title I	\$47.37
		Check #: 208754		
			Vendor Total:	\$47.37

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1208

12/07/2022

Fiscal Year: 2022-2023

Vendor Remit Name	Vendor #	Account	Description	Amount
N2Y, INC.	102398	280.639.0000.200.1000.653.10304.20.00 Check #: 208755	Web-based and similar programs	\$934.98
			Vendor Total:	\$934.98
ORDUNA, FELICIANA	101671	100.170.0000.000.2710.519.10000.00.00 Check #: 208756	Student Transportation Purchased From Other Source	\$170.00
			Vendor Total:	\$170.00
PACIFIC COAST BREAKER		100.162.0000.000.2620.610.10602.50.00 Check #: 208757	General Supplies	\$96.20
			Vendor Total:	\$96.20
PACIFIC STATES COMMUNICATIONS OF NV, INC		100.104.0000.000.2210.610.10000.00.00 Check #: 208758	General Supplies	\$459.14
			Vendor Total:	\$459.14
PAR, INC.	94764	280.639.0000.200.2140.610.10000.00.00 Check #: 208759	General Supplies	\$184.80
			Vendor Total:	\$184.80
PBIS REWARDS		280.633.0000.000.2100.653.10302.20.00 Check #: 208760	Web-based and similar programs	\$1,659.25
			Vendor Total:	\$1,659.25
PRIME ACTUARIAL CONSULTING, LLC	99369	100.102.0000.000.2570.340.10000.00.00 Check #: 208761	Other Professional Services	\$3,900.00
			Vendor Total:	\$3,900.00
PRO ED	100494	280.639.0000.200.2140.653.10000.00.00 Check #: 208762	Web-based and similar programs	\$2,208.80

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1208

12/07/2022

Fiscal Year: 2022-2023

Vendor Remit Name	Vendor #	Account	Description	Amount
		280.639.0000.200.2150.610.10000.00.00 Check #: 208762	General Supplies	\$310.20
			Vendor Total:	\$2,519.00
PROGRESS PUBLICATIONS INC	16785			
		100.121.0000.100.1000.610.10201.10.00 Check #: 208763	General Supplies	\$790.00
			Vendor Total:	\$790.00
PSI SERVICES LLC				
		100.101.0000.610.1000.351.10907.41.00 Check #: 208764	Data Processing and Coding Services	\$129.00
			Vendor Total:	\$129.00
QUADIENT LEASING USA, INC				
		100.101.0000.000.2500.442.10000.00.00 Check #: 208765	Rental of Equipment and Vehicles	\$352.26
			Vendor Total:	\$352.26
RENNER EQUIPMENT COMPANY	17400			
		100.108.0000.000.2630.610.10000.00.00 Check #: 208766	General Supplies	\$34.99
		100.162.0000.000.2620.610.10602.50.00 Check #: 208766	General Supplies	\$647.80
			Vendor Total:	\$682.79
RICOH AMERICAS CORP	102825			
		100.101.0000.000.2510.430.10000.00.00 Check #: 208767	Repairs and Maintenance Services	\$83.29
		100.122.0000.100.1000.430.10202.10.00 Check #: 208767	Repairs and Maintenance Services	\$682.52
		100.126.0000.100.1000.430.10206.10.00 Check #: 208767	Repairs and Maintenance Services	\$872.85
		100.127.0000.100.1000.610.10210.10.00 Check #: 208767	General Supplies	\$8.39
		100.129.0000.100.1000.430.10209.10.00 Check #: 208767	Repairs and Maintenance Services	\$157.75

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1208

12/07/2022

Fiscal Year: 2022-2023

Vendor Remit Name	Vendor #	Account	Description	Amount
		100.132.0000.100.1000.430.10302.20.00 Check #: 208767	Repairs and Maintenance Services	\$583.55
		100.133.0000.100.1000.430.10303.10.00 Check #: 208767	Repairs and Maintenance Services	\$696.74
		100.134.0000.000.2410.430.10304.20.00 Check #: 208767	Repairs and Maintenance Services	\$1,579.78
		100.134.0000.000.2410.610.10304.20.00 Check #: 208767	General Supplies	\$45.00
		100.135.0000.100.1000.430.10305.31.00 Check #: 208767	Repairs and Maintenance Services	\$442.77
		100.136.0000.000.2410.430.10208.31.00 Check #: 208767	Repairs and Maintenance Services	\$244.47
		100.136.0000.100.1000.430.10208.31.00 Check #: 208767	Repairs and Maintenance Services	\$419.15
		100.163.0000.100.1000.430.10603.32.00 Check #: 208767	Repairs and Maintenance Services	\$16.58
		100.164.0000.100.1000.430.10604.32.00 Check #: 208767	Repairs and Maintenance Services	\$641.82
			Vendor Total:	\$6,474.66
RICOH USA, INC		100.126.0000.000.2410.442.10206.10.00 Check #: 208768	Rental of Equipment and Vehicles	\$202.49
			Vendor Total:	\$202.49
SCHOLASTIC CLASSROOM MAGAZINES	102740	100.136.0000.100.1000.640.10208.31.00 Check #: 208769	Books and Periodicals	\$597.70
			Vendor Total:	\$597.70
SCHOOL MATE	18452	100.122.0000.100.1000.610.10202.10.00 Check #: 208770	General Supplies	\$105.00
			Vendor Total:	\$105.00
SLAKEY BROTHERS INC.	19350			

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1208

12/07/2022

Fiscal Year: 2022-2023

Vendor Remit Name	Vendor #	Account	Description	Amount
		100.135.0000.100.1000.430.10305.31.00 Check #: 208782	Repairs and Maintenance Services	\$637.50
		100.136.0000.000.2410.442.10208.31.00 Check #: 208782	Rental of Equipment and Vehicles	\$348.68
		100.161.0000.100.1000.430.10601.32.00 Check #: 208782	Repairs and Maintenance Services	\$2,771.60
		100.161.0000.100.1000.442.10601.32.00 Check #: 208782	Rental of Equipment and Vehicles	\$2,106.00
		100.162.0000.000.2410.442.10602.50.00 Check #: 208782	Rental of Equipment and Vehicles	\$147.38
		100.162.0000.103.1000.610.10602.50.00 Check #: 208782	General Supplies	\$57.20
		100.162.0000.170.1000.610.10602.50.00 Check #: 208782	General Supplies	\$57.20
		100.163.0000.000.2410.442.10603.32.00 Check #: 208782	Rental of Equipment and Vehicles	\$477.00
		100.163.0000.100.1000.430.10603.32.00 Check #: 208782	Repairs and Maintenance Services	\$659.88
		230.231.0000.610.1000.443.10000.00.00 Check #: 208782	Copier Leases	\$206.12
			Vendor Total:	\$8,748.25
WILLIAM V. MACGILL & CO.	22793			
		100.127.0000.000.2100.610.10210.10.00 Check #: 208783	General Supplies	\$105.81
		100.127.0000.000.2130.610.10210.10.00 Check #: 208783	General Supplies	\$48.00
		100.135.0000.000.2130.610.10305.31.00 Check #: 208783	General Supplies	\$80.44
			Vendor Total:	\$234.25
XEROX CORPORATION				
		100.101.0000.000.2500.442.10000.00.00 Check #: 208784	Rental of Equipment and Vehicles	\$85.34

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1208

12/07/2022

Fiscal Year: 2022-2023

Vendor Remit Name	Vendor #	Account	Description	Amount
		100.101.0000.000.2510.430.10000.00.00	Repairs and Maintenance Services	\$149.99
		Check #: 208784		
		100.106.0000.000.2515.442.10000.00.00	Rental of Equipment and Vehicles	\$42.68
		Check #: 208784		
			Vendor Total:	\$278.01
			Grand Total:	\$67,377.50

End of Report

LYON COUNTY SCHOOL DISTRICT VOUCHER

Voucher No: 1228

Voucher Date: 12/14/2022

Prepared By:

Michelle Miller

Printed: 12/14/2022 07:40:06 AM

LYON COUNTY SCHOOL DISTRICT is hereby authorized to draw warrants against LYON COUNTY SCHOOL DISTRICT funds for the sum of \$10,388.25 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2022 to June 30, 2023 (period cannot overlap fiscal year end.)

I certify that this claim is just and correct, and the services and/or materials herein represented have been received during the period listed above. All items are properly coded and not in excess of the budget.

Holly Villines President

Phil Cowee Clerk

Mike Hogan Member

Barbara Jones Member

Sherry Parsons Member

Bridget Peterson Member

Neal E. McIntyre Member

LYON COUNTY SCHOOL DISTRICT

Fund		Amount
100	General Fund	\$3,363.64
260	Gifts and Donations	\$873.54
280	Federal Funds	\$6,151.07
		\$10,388.25

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1228

12/14/2022

Fiscal Year: 2022-2023

Vendor Remit Name	Vendor #	Account	Description	Amount
AMAZON BUSINESS				
		100.101.0000.000.2510.610.10000.00.00 Check #: 208785	General Supplies	\$116.34
		100.103.0000.300.1000.610.10604.32.00 Check #: 208785	General Supplies	\$1,119.72
		100.122.0000.100.1000.610.10202.10.00 Check #: 208785	General Supplies	\$25.89
		100.123.0000.000.2410.610.10203.10.00 Check #: 208785	General Supplies	\$9.98
		100.123.0000.000.2620.610.10203.10.00 Check #: 208785	General Supplies	\$160.12
		100.123.0000.100.1000.610.10203.10.00 Check #: 208785	General Supplies	\$9.48
		100.125.0000.000.2130.610.10205.10.00 Check #: 208785	General Supplies	\$205.10
		100.125.0000.000.2410.610.10205.10.00 Check #: 208785	General Supplies	\$47.89
		100.125.0000.100.1000.610.10205.10.00 Check #: 208785	General Supplies	\$118.37
		100.125.0000.100.1000.640.10205.10.00 Check #: 208785	Books and Periodicals	\$259.56
		100.125.0000.100.1000.650.10205.10.00 Check #: 208785	Supplies-Information Technology-related	\$119.98
		100.128.0000.100.1000.610.10211.10.00 Check #: 208785	General Supplies	\$239.72
		100.134.0000.100.1000.610.10304.20.00 Check #: 208785	General Supplies	\$175.75
		100.136.0000.000.2410.610.10208.31.00 Check #: 208785	General Supplies	\$193.93
		100.136.0000.000.2620.610.10208.31.00 Check #: 208785	General Supplies	\$47.90
		100.136.0000.100.1000.610.10208.31.00 Check #: 208785	General Supplies	\$305.13

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1228

12/14/2022

Fiscal Year: 2022-2023

Vendor Remit Name	Vendor #	Account	Description	Amount
		100.163.0000.196.1000.610.10603.32.00 Check #: 208785	General Supplies	\$129.84
		260.083.0000.200.1000.610.10203.10.00 Check #: 208785	General Supplies	\$873.54
		280.633.0000.000.2100.610.10202.10.00 Check #: 208785	General Supplies	\$11.89
		280.633.0000.000.2100.610.10304.20.00 Check #: 208785	FY18 Title IA SSMS Budget Load	\$843.91
		280.659.0000.000.2100.640.10000.00.00 Check #: 208785	Books and Periodicals	\$851.23
		280.659.0000.100.1000.610.10000.00.00 Check #: 208785	FY18 Grants Budget Loads-TIII-IMM	\$1,799.80
		280.709.0000.000.2213.640.10000.00.00 Check #: 208785	Books and Periodicals	\$57.59
		280.735.0000.000.1000.610.10000.00.00 Check #: 208785	General Supplies	\$1,542.27
			Vendor Total:	<u>\$9,264.93</u>
STAPLES ADVANTAGE	99736			
		100.126.0000.100.1000.610.10206.10.00 Check #: 208786	General Supplies	\$78.94
		280.633.0000.000.2100.610.10205.10.00 Check #: 208786	General Supplies	\$1,044.38
			Vendor Total:	<u>\$1,123.32</u>
			Grand Total:	<u>\$10,388.25</u>

End of Report

LYON COUNTY SCHOOL DISTRICT VOUCHER

Voucher No: 1229

Voucher Date: 12/14/2022

Prepared By:

Jeannie McDonald

Printed: 12/14/2022 08:44:22 AM

LYON COUNTY SCHOOL DISTRICT is hereby authorized to draw warrants against LYON COUNTY SCHOOL DISTRICT funds for the sum of \$223,024.34 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2022 to June 30, 2023 (period cannot overlap fiscal year end.)

I certify that this claim is just and correct, and the services and/or materials herein represented have been received during the period listed above. All items are properly coded and not in excess of the budget.

Holly Villines President

Phil Cowee Clerk

Mike Hogan Member

Barbara Jones Member

Sherry Parsons Member

Bridget Peterson Member

Neal E. McIntyre Member

LYON COUNTY SCHOOL DISTRICT

Fund		Amount
100	General Fund	\$105,794.64
250	Special Education	\$39,854.70
280	Federal Funds	\$21,537.00
360	Bond Issues	\$55,838.00
		<hr/>
		\$223,024.34

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1229

12/14/2022

Fiscal Year: 2022-2023

Vendor Remit Name	Vendor #	Account	Description	Amount
BOYS & GIRLS CLUB OF MASON VALLEY	97650	280.767.0000.000.2100.340.10000.00.00	Other Professional Services	\$1,636.28
		0		
		280.767.0000.000.2100.340.10201.10.00	FY21 Grant Budget Load- 21st CCLC	\$6,294.67
		0		
		280.767.0000.000.2100.340.10202.10.00	FY21 Grant Budget Load- 21st CCLC	\$7,451.33
		0		
		280.767.0000.000.2100.340.10211.10.00	FY21 Grant Budget Load- 21st CCLC	\$6,154.72
		0		
			Vendor Total:	\$21,537.00
CONNECTIONS SPEECH&LANGUAGE SERVICES LLC		250.101.0000.200.2150.340.10000.00.00	Other Professional Services	\$20,407.20
		0		
			Vendor Total:	\$20,407.20
CR ENGINEERING	102406	100.108.0000.000.2620.340.10000.00.00	Other Professional Services	\$16,200.00
		0		
			Vendor Total:	\$16,200.00
JIM MENESINI PETROLEUM		100.170.0000.000.2730.626.10000.00.00	Gasoline	\$26,057.34
		0		
			Vendor Total:	\$26,057.34
LUMOS AND ASSOCIATES, INC	11860	360.021.0000.000.4300.340.10000.00.00	Other Professional Services	\$38,343.00
		0		
			Vendor Total:	\$38,343.00
PAUL CAVIN ARCHITECT LLC		360.021.0000.000.4300.340.10601.32.00	Other Professional Services	\$17,495.00
		0		
			Vendor Total:	\$17,495.00
STATE OF NEVADA_98141	98141	100.102.0000.000.2329.210.10000.00.00	Group Insurance	\$52,851.90
		0		

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1229

12/14/2022

Fiscal Year: 2022-2023

Vendor Remit Name	Vendor #	Account	Description	Amount
			Vendor Total:	\$52,851.90
TAHOE SUPPLY CO.	11238			
		100.133.0000.000.2620.430.10303.10.00 0	Repairs and Maintenance Services	\$212.50
		100.134.0000.000.2620.610.10304.20.00 0	General Supplies	\$4,106.90
		100.161.0000.000.2620.610.10601.32.00 0	General Supplies	\$1,032.68
		100.164.0000.000.2620.610.10604.32.00 0	General Supplies	\$5,333.32
			Vendor Total:	\$10,685.40
THE STEPPING STONES GROUP LLC				
		250.101.0000.200.2150.340.10000.00.00 0	Other Professional Services	\$19,447.50
			Vendor Total:	\$19,447.50
			Grand Total:	\$223,024.34

End of Report

LYON COUNTY SCHOOL DISTRICT VOUCHER

Voucher No: 1230

Voucher Date: 12/14/2022

Prepared By:

Walter McDonald

Printed: 12/14/2022 09:54:58 AM

LYON COUNTY SCHOOL DISTRICT is hereby authorized to draw warrants against LYON COUNTY SCHOOL DISTRICT funds for the sum of \$218,766.14 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2022 to June 30, 2023 (period cannot overlap fiscal year end.)

I certify that this claim is just and correct, and the services and/or materials herein represented have been received during the period listed above. All items are properly coded and not in excess of the budget.

Holly Villines President

Phil Cowee Clerk

Mike Hogan Member

Barbara Jones Member

Sherry Parsons Member

Bridget Peterson Member

Neal E. McIntyre Member

LYON COUNTY SCHOOL DISTRICT

Fund		Amount
100	General Fund	\$71,810.65
230	Adult Education	\$821.11
250	Special Education	\$3,223.73
280	Federal Funds	\$142,460.54
290	Food Service Funds	\$450.11
		<hr/> <hr/>
		\$218,766.14

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1230

12/14/2022

Fiscal Year: 2022-2023

Vendor Remit Name	Vendor #	Account	Description	Amount
A T & T MONTHLY STATEMENT	99712	100.127.0000.000.2410.533.10210.10.00 Check #: 208787	Telephone – Land Line phone services	\$157.57
			Vendor Total:	\$157.57
ACE HARDWARE	200	100.170.0000.000.2700.610.10000.00.00 Check #: 208788	General Supplies	\$44.35
			Vendor Total:	\$44.35
ADVANCED INTEGRATED PEST MANAGEMENT		100.121.0000.000.2620.422.10201.10.00 Check #: 208789	Janitorial / Custodial Services	\$537.00
		100.122.0000.000.2620.430.10202.10.00 Check #: 208789	Repairs and Maintenance Services	\$150.00
			Vendor Total:	\$687.00
ALHAMBRA WATER	97540	100.101.0000.000.2500.615.10000.00.00 Check #: 208790	Snacks, Food & Beverages	\$60.93
		100.104.0000.000.2213.615.10000.00.00 Check #: 208790	Snacks, Food & Beverages	\$17.98
		100.106.0000.000.2515.340.10000.00.00 Check #: 208790	Other Professional Services	\$55.94
		100.170.0000.000.2710.411.10000.00.00 Check #: 208790	Water / Sewer	\$440.59
		290.180.0000.000.3100.615.10000.00.00 Check #: 208790	Snacks, Food & Beverages	\$59.98
			Vendor Total:	\$635.42
ALL ABOUT VISION, LLC	94550	250.105.0000.200.2155.340.10000.00.00 Check #: 208791	Other Professional Services	\$2,600.00
			Vendor Total:	\$2,600.00
ALL IN GRAPHIX				

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1230

12/14/2022

Fiscal Year: 2022-2023

Vendor Remit Name	Vendor #	Account	Description	Amount
		100.161.0000.000.2410.610.10601.32.00 Check #: 208792	General Supplies	\$270.00
			Vendor Total:	\$270.00
AUTO & TRUCK ELECTRIC,INC	1382	100.170.0000.000.2730.614.10000.00.00 Check #: 208793	Parts	\$750.00
		100.170.0000.000.2730.617.10000.00.00 Check #: 208793	Batt & Antifreeze	\$1,460.00
			Vendor Total:	\$2,210.00
BOOKSOURCE		100.122.0000.100.1000.640.10202.10.00 Check #: 208794	Books and Periodicals	\$568.08
			Vendor Total:	\$568.08
BOYS & GIRLS CLUB OF TRUCKEE MEADOWS	102901	280.767.0000.000.2100.340.10000.00.00 Check #: 208795	Other Professional Services	\$15,022.49
		280.767.0000.000.2100.340.10203.10.00 Check #: 208795	FY21 Grant Budget Load- 21st CCLC	\$3,219.01
		280.767.0000.000.2100.340.10206.10.00 Check #: 208795	FY21 Grant Budget Load- 21st CCLC	\$14,108.34
		280.767.0000.000.2100.340.10209.10.00 Check #: 208795	FY21 Grant Budget Load- 21st CCLC	\$19,627.93
		280.767.0000.000.2100.340.10303.10.00 Check #: 208795	Other Professional Services	\$20,140.88
		280.767.0000.000.2100.610.10203.10.00 Check #: 208795	FY21 Grant Budget Load- 21st CCLC	\$408.57
			Vendor Total:	\$72,527.22
BROWN MILBERY INC	2280	100.108.0000.000.2620.610.10000.00.00 Check #: 208796	General Supplies	\$305.40
		100.161.0000.383.1000.610.10601.32.00 Check #: 208796	General Supplies	\$98.00

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1230

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Vendor Remit Name	Vendor #	Account	Description	Amount
			Vendor Total:	\$403.40
BRYSON SALES & SERVICE	2380	100.170.0000.000.2730.614.10000.00.00	Parts	\$5,324.31
		Check #: 208797		
			Vendor Total:	\$5,324.31
BURNEY'S COMMERICAL SERV.	2495	290.185.0000.000.3100.430.10000.00.00	Repairs and Maintenance Services	\$52.00
		Check #: 208798		
			Vendor Total:	\$52.00
BUSWEST		100.170.0000.000.2730.614.10000.00.00	Parts	\$3,059.98
		Check #: 208799		
			Vendor Total:	\$3,059.98
CANALES, FRANK		280.667.0000.000.2213.340.10000.00.00	Other Professional Services	\$200.00
		Check #: 208800		
			Vendor Total:	\$200.00
CAPITAL CITY AUTO PARTS	102852	100.170.0000.000.2730.614.10000.00.00	Parts	\$576.62
		Check #: 208801		
			Vendor Total:	\$576.62
CENGAGE LEARNING	100780	100.103.0000.300.1000.651.10603.32.00	Supplies - Technology - Software	\$3,612.40
		Check #: 208802		
			Vendor Total:	\$3,612.40
CINDERLITE TRUCKING CORP	3830	100.108.0000.000.2620.610.10000.00.00	General Supplies	\$961.33
		Check #: 208803		
			Vendor Total:	\$961.33
CLARK PEST CONTROL				

Lyon County School District

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Vendor Remit Name	Vendor #	Account	Description	Amount
		100.108.0000.000.2630.340.10601.32.00 Check #: 208804	Other Professional Services	\$114.00
			Vendor Total:	\$114.00
COMMITTEE FOR CHILDREN				
		100.104.0000.000.2210.651.10000.00.00 Check #: 208805	Supplies - Technology - Software	\$409.00
			Vendor Total:	\$409.00
CONCENTRA				
		100.170.0000.000.2710.340.10000.00.00 Check #: 208806	Other Professional Services	\$176.00
			Vendor Total:	\$176.00
DELTA FIRE SYSTEMS, INC.				
		100.108.0000.000.2620.430.10303.10.00 Check #: 208807	Repairs and Maintenance Services	\$2,067.00
			Vendor Total:	\$2,067.00
FERNLEY HIGH SCHOOL				
		100.101.0000.920.1000.519.10601.32.00 Check #: 208808	Student Transportation Purchased From Other Source	\$871.62
			Vendor Total:	\$871.62
FRATTO, LORRAINE R				
		100.102.0000.000.2570.334.10000.00.00 Check #: 208809	Training & Development - Admin Non-Licensed	\$600.00
			Vendor Total:	\$600.00
FRONTIER	21702			
		100.101.0000.000.2320.533.10000.00.00 Check #: 208810	Telephone - Land Line phone services	\$607.10
		100.163.0000.000.2410.533.10603.32.00 Check #: 208810	Telephone - Land Line phone services	\$517.67
			Vendor Total:	\$1,124.77
FRONTIER	21702			

Lyon County School District

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Vendor Remit Name	Vendor #	Account	Description	Amount
		100.122.0000.000.2410.533.10202.10.00 Check #: 208811	Telephone – Land Line phone services	\$303.47
			Vendor Total:	\$303.47
FRONTIER	21702			
		100.162.0000.000.2410.533.10602.50.00 Check #: 208812	Telephone – Land Line phone services	\$169.12
			Vendor Total:	\$169.12
FRONTIER	21702			
		100.132.0000.000.2410.533.10302.20.00 Check #: 208813	Telephone – Land Line phone services	\$225.65
			Vendor Total:	\$225.65
GALAZ, RAMON				
		100.170.0000.000.2710.810.10000.00.00 Check #: 208814	Dues and Fees	\$50.00
			Vendor Total:	\$50.00
GOLF TEAM PRODUCTS INC	100898			
		100.161.0000.920.1000.610.10601.32.00 Check #: 208815	General Supplies	\$496.40
			Vendor Total:	\$496.40
GOPHER SPORT	8661			
		280.639.0000.200.1000.610.10000.00.00 Check #: 208816	General Supplies	\$472.10
			Vendor Total:	\$472.10
GRAINGER	99826			
		100.108.0000.000.2620.610.10000.00.00 Check #: 208817	General Supplies	\$964.12
		100.108.0000.000.2620.610.10209.10.00 Check #: 208817	General Supplies	\$371.82
			Vendor Total:	\$1,335.94
GROVE, SHERI				
		280.639.0000.200.2150.653.10000.00.00 Check #: 208818	Web-based and similar programs	\$144.00

Lyon County School District

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Vendor Remit Name	Vendor #	Account	Description	Amount
				Vendor Total:
HEALTHY COMMUNITIES COALITION				\$144.00
		280.748.0000.000.2100.340.10000.00.00	Other Professional Services	\$38,831.76
		Check #: 208819		
				Vendor Total:
INLAND SUPPLY CO., INC.	10000			\$38,831.76
		100.170.0000.000.2700.610.10000.00.00	General Supplies	\$80.17
		Check #: 208820		
				Vendor Total:
KIMBALL MIDWEST	96824			\$80.17
		100.170.0000.000.2730.614.10000.00.00	Parts	\$539.73
		Check #: 208821		
				Vendor Total:
KONICA MINOLTA BUSINESS	101796			\$539.73
		100.101.0000.000.2500.442.10000.00.00	Rental of Equipment and Vehicles	\$4,517.74
		Check #: 208822		
				Vendor Total:
LUNDBERG, JAYNE				\$4,517.74
		280.639.0000.200.2150.653.10000.00.00	Web-based and similar programs	\$144.00
		Check #: 208823		
				Vendor Total:
LYON COUNTY SCHOOL DIST._99346	99346			\$144.00
		280.633.0000.000.2100.610.10000.00.00	General Supplies	\$28.30
		Check #: 208824		
				Vendor Total:
LYON COUNTY SHERIFF	P101			\$28.30
		280.742.0000.000.2100.340.10000.00.00	Other Professional Services	\$24,772.30
		Check #: 208825		
				Vendor Total:
M.F. BARCELLOS, INC	1560			\$24,772.30

Lyon County School District

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Vendor Remit Name	Vendor #	Account	Description	Amount
		100.108.0000.000.2620.623.10602.50.00	Bottled Gas	\$3,364.43
		Check #: 208826		
		100.170.0000.000.2730.613.10000.00.00	Oil & Lubricants	\$1,760.00
		Check #: 208826		
			Vendor Total:	\$5,124.43
MAGNATAG PRODUCTS	12334			
		100.129.0000.000.2410.610.10209.10.00	General Supplies	\$2,309.43
		Check #: 208827		
			Vendor Total:	\$2,309.43
MASON VALLEY EQUIPMENT	12600			
		100.170.0000.000.2730.614.10000.00.00	Parts	\$542.08
		Check #: 208828		
			Vendor Total:	\$542.08
MYSTERY SCIENCE INC.				
		100.133.0000.100.1000.610.10303.10.00	General Supplies	\$1,599.00
		Check #: 208829		
			Vendor Total:	\$1,599.00
NAPA AUTO & TRUCK PARTS_99614	99614			
		100.170.0000.000.2730.614.10000.00.00	Parts	\$784.72
		Check #: 208830		
			Vendor Total:	\$784.72
NEVADA DRUG & ALCOHOL TESTING INC	101753			
		100.170.0000.000.2710.340.10000.00.00	Other Professional Services	\$883.24
		Check #: 208831		
			Vendor Total:	\$883.24
NOVOA, ANGEL				
		280.735.0000.000.2700.510.10000.00.00	Student Transportation Services	\$322.50
		Check #: 208832		
			Vendor Total:	\$322.50
O'REILLY AUTO PARTS	102278			
		100.163.0000.000.2620.610.10603.32.00	General Supplies	\$19.99
		Check #: 208833		

Lyon County School District

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Vendor Remit Name	Vendor #	Account	Description	Amount
		100.170.0000.000.2730.614.10000.00.00	Parts	\$428.59
		Check #: 208833		
			Vendor Total:	\$448.58
OLIVER, SHANNON		100.170.0000.000.2710.810.10000.00.00	Dues and Fees	\$111.25
		Check #: 208834		
			Vendor Total:	\$111.25
ORKIN PEST CONTROL		100.106.0000.000.2515.610.10000.00.00	General Supplies	\$82.00
		Check #: 208835		
			Vendor Total:	\$82.00
PACIFIC STATES COMMUNICATIONS OF NV, INC		100.107.0000.000.2580.350.10000.00.00	Technical Services	\$1,692.50
		Check #: 208836		
			Vendor Total:	\$1,692.50
PAGNIELLO, ALYCE		250.105.0000.000.2321.610.10000.00.00	General Supplies	\$32.26
		Check #: 208837		
			Vendor Total:	\$32.26
PBIS REWARDS		280.633.0000.000.2100.610.10203.10.00	General Supplies	\$1,825.00
		Check #: 208838		
			Vendor Total:	\$1,825.00
PETERBILT TRUCK PARTS & EQUIPMENT LLC	21060	100.170.0000.000.2730.614.10000.00.00	Parts	\$1,772.50
		Check #: 208839		
		100.170.0000.000.2730.617.10000.00.00	Batt & Antifreeze	\$113.94
		Check #: 208839		
			Vendor Total:	\$1,886.44
PS SAFETY CONNECTION LLC				

Lyon County School District

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Vendor Remit Name	Vendor #	Account	Description	Amount
		280.633.0000.000.3300.610.10205.10.00 Check #: 208840	General Supplies	\$550.00
			Vendor Total:	\$550.00
QUADIENT POSTAGE FUNDING		100.133.0000.000.2410.531.10303.10.00 Check #: 208841	Postage	\$954.53
			Vendor Total:	\$954.53
SANTOS, MAREN		100.170.0000.000.2710.810.10000.00.00 Check #: 208842	Dues and Fees	\$92.97
			Vendor Total:	\$92.97
SCHOOL SPECIALTY_103213	103213	100.104.0000.000.2213.610.10000.00.00 Check #: 208843	General Supplies	\$5,567.73
			Vendor Total:	\$5,567.73
SHRED-IT USA		100.101.0000.000.2320.421.10000.00.00 Check #: 208844	Garbage / Disposal	\$150.94
		100.106.0000.000.2515.421.10000.00.00 Check #: 208844	Garbage / Disposal	\$42.00
		100.129.0000.100.1000.421.10209.10.00 Check #: 208844	Garbage / Disposal	\$74.61
		100.134.0000.000.2410.421.10304.20.00 Check #: 208844	Garbage / Disposal	\$50.00
		100.161.0000.000.2410.421.10601.32.00 Check #: 208844	Garbage / Disposal	\$50.00
		100.163.0000.000.2410.421.10603.32.00 Check #: 208844	Garbage / Disposal	\$25.00
			Vendor Total:	\$392.55
SIERRA NEVADA JOURNEYS		280.742.0000.440.1000.610.10206.10.00 Check #: 208845	General Supplies	\$1,700.00

Lyon County School District

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Vendor Remit Name	Vendor #	Account	Description	Amount
				Vendor Total:
SILVER SPRINGS G.I.D	19181	100.108.0000.000.2620.411.10205.10.00	Water / Sewer	\$1,700.00
		Check #: 208846		\$798.00
		100.108.0000.000.2620.411.10304.20.00	Water / Sewer	\$525.00
		Check #: 208846		\$693.00
		100.108.0000.000.2620.411.10605.32.00	Water / Sewer	\$693.00
		Check #: 208846		\$693.00
				Vendor Total:
SILVER SPRINGS MUTUAL WATER CO	19183	100.108.0000.000.2620.411.10000.00.00	Water / Sewer	\$2,016.00
		Check #: 208847		\$10.00
		100.108.0000.000.2620.411.10205.10.00	Water / Sewer	\$1,306.56
		Check #: 208847		\$723.28
		100.108.0000.000.2620.411.10304.20.00	Water / Sewer	\$723.28
		Check #: 208847		\$2,441.72
		100.108.0000.000.2620.411.10605.32.00	Water / Sewer	\$2,441.72
		Check #: 208847		\$63.00
		100.170.0000.000.2730.411.10000.00.00	Water / Sewer	\$63.00
		Check #: 208847		\$63.00
				Vendor Total:
SINNING, MEGHAN		250.105.0000.000.2321.580.10000.00.00	Staff Travel	\$4,544.56
		Check #: 208848		\$374.08
				Vendor Total:
SLAKEY BROTHERS INC.	19350	100.108.0000.000.2620.610.10604.32.00	General Supplies	\$374.08
		Check #: 208849		\$539.64
				Vendor Total:
SOFTWARE 4 SCHOOLS		100.161.0000.000.2410.610.10601.32.00	General Supplies	\$539.64
		Check #: 208850		\$673.95

Lyon County School District

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Vendor Remit Name	Vendor #	Account	Description	Amount
		100.161.0000.914.1000.610.10601.32.00 Check #: 208850	General Supplies	\$399.00
			Vendor Total:	\$1,072.95
STEVENS, BONITA		100.170.0000.000.2710.810.10000.00.00 Check #: 208851	Dues and Fees	\$50.00
			Vendor Total:	\$50.00
SWANK MOVIE LICENSING USA		280.633.0000.000.2100.610.10209.10.00 Check #: 208852	General Supplies	\$584.00
			Vendor Total:	\$584.00
TAHOE FENCE CO., INC	101980	100.101.0000.000.2620.520.10000.00.00 Check #: 208853	Insurance (Other Than Employee Benefits)	\$2,550.00
			Vendor Total:	\$2,550.00
TAYLOR, JANICE		280.735.0000.000.2700.510.10000.00.00 Check #: 208854	Student Transportation Services	\$142.50
			Vendor Total:	\$142.50
VERIZON WIRELESS_21703	21703	100.101.0000.000.2310.535.10000.00.00 Check #: 208855	Data Communications, Internet, Video, T-lines, etc	\$124.76
		100.101.0000.000.2510.534.10000.00.00 Check #: 208855	Telephone - Cell phone services	\$514.86
		100.101.0000.000.2520.534.10000.00.00 Check #: 208855	Telephone - Cell phone services	\$35.73
		100.104.0000.000.2210.534.10000.00.00 Check #: 208855	Telephone - Cell phone services	\$45.25
		100.104.0000.000.2210.535.10000.00.00 Check #: 208855	Data Communications, Internet, Video, T-lines, etc	\$327.78
		100.107.0000.000.2580.534.10000.00.00 Check #: 208855	Telephone - Cell phone services	\$706.44

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Vendor Remit Name	Vendor #	Account	Description	Amount
		100.108.0000.000.2620.534.10000.00.00 Check #: 208855	Telephone - Cell phone services	\$870.25
		100.125.0000.000.2410.533.10205.10.00 Check #: 208855	Telephone - Land Line phone services	\$106.10
		100.170.0000.000.2710.534.10000.00.00 Check #: 208855	Telephone - Cell phone services	\$480.60
		250.105.0000.000.2321.535.10000.00.00 Check #: 208855	Data Communications, Internet, Video, T-lines, etc	\$172.26
		290.180.0000.000.3100.534.10000.00.00 Check #: 208855	Telephone - Cell phone services	\$130.13
			Vendor Total:	\$3,514.16
WALKER LAKE DISPOSAL INC.	102157			
		100.108.0000.000.2620.421.10305.31.00 Check #: 208856	Garbage / Disposal	\$572.00
		290.180.0000.000.3100.421.10000.00.00 Check #: 208856	Garbage / Disposal	\$208.00
			Vendor Total:	\$780.00
WELLS FARGO VENDOR FINANCIAL SERVICES				
		100.161.0000.100.1000.442.10601.32.00 Check #: 208857	Rental of Equipment and Vehicles	\$581.84
			Vendor Total:	\$581.84
WOODBURN PRESS				
		280.633.0000.000.2100.610.10209.10.00 Check #: 208858	General Supplies	\$216.86
			Vendor Total:	\$216.86
XCAST LABS, INC.				
		100.107.0000.000.2580.533.10000.00.00 Check #: 208859	Telephone - Land Line phone services	\$40.45
		100.121.0000.000.2410.533.10201.10.00 Check #: 208859	Telephone - Land Line phone services	\$40.37
		100.122.0000.000.2410.533.10202.10.00 Check #: 208859	Telephone - Land Line phone services	\$40.37

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Vendor Remit Name	Vendor #	Account	Description	Amount
		100.123.0000.000.2410.533.10203.10.00 Check #: 208859	Telephone - Land Line phone services	\$40.37
		100.125.0000.000.2410.533.10205.10.00 Check #: 208859	Telephone - Land Line phone services	\$40.37
		100.126.0000.000.2410.533.10206.10.00 Check #: 208859	Telephone - Land Line phone services	\$40.37
		100.127.0000.000.2410.533.10210.10.00 Check #: 208859	Telephone - Land Line phone services	\$40.37
		100.128.0000.000.2410.533.10211.10.00 Check #: 208859	Telephone - Land Line phone services	\$40.37
		100.129.0000.000.2410.533.10209.10.00 Check #: 208859	Telephone - Land Line phone services	\$40.37
		100.132.0000.000.2410.533.10302.20.00 Check #: 208859	Telephone - Land Line phone services	\$40.37
		100.133.0000.000.2410.533.10303.10.00 Check #: 208859	Telephone - Land Line phone services	\$40.37
		100.134.0000.000.2410.533.10304.20.00 Check #: 208859	Telephone - Land Line phone services	\$40.37
		100.135.0000.000.2410.533.10305.31.00 Check #: 208859	Telephone - Land Line phone services	\$40.37
		100.136.0000.000.2410.533.10208.31.00 Check #: 208859	Telephone - Land Line phone services	\$40.37
		100.161.0000.000.2410.533.10601.32.00 Check #: 208859	Telephone - Land Line phone services	\$40.37
		100.162.0000.000.2410.533.10602.50.00 Check #: 208859	Telephone - Land Line phone services	\$40.37
		100.163.0000.000.2410.533.10603.32.00 Check #: 208859	Telephone - Land Line phone services	\$40.37
		100.164.0000.000.2410.533.10604.32.00 Check #: 208859	Telephone - Land Line phone services	\$40.37
		100.165.0000.000.2410.533.10605.32.00 Check #: 208859	Telephone - Land Line phone services	\$40.37
		100.170.0000.000.2710.533.10000.00.00 Check #: 208859	Telephone - Land Line phone services	\$40.37

Lyon County School District

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Vendor Remit Name	Vendor #	Account	Description	Amount
		230.231.0000.610.1000.533.10601.41.00 Check #: 208859	Telephone - Land Line phone services	\$40.37
		230.231.0000.610.1000.533.10907.41.00 Check #: 208859	Telephone - Land Line phone services	\$40.37
		230.231.0000.610.1000.533.10909.41.00 Check #: 208859	Telephone - Land Line phone services	\$40.37
			Vendor Total:	<u>\$928.59</u>
XEROX CORPORATION		250.105.0000.000.2321.430.10000.00.00 Check #: 208860	Repairs and Maintenance Services	\$27.52
		250.105.0000.000.2321.442.10000.00.00 Check #: 208860	Rental of Equipment and Vehicles	\$17.61
			Vendor Total:	<u>\$45.13</u>
YERINGTON AUTO PARTS	23100	100.170.0000.000.2730.614.10000.00.00 Check #: 208861	Parts	\$1,861.87
			Vendor Total:	<u>\$1,861.87</u>
YERINGTON THEATRE FOR THE ARTS	100157	230.231.0000.610.1000.441.10909.41.00 Check #: 208862	Renting Land and Buildings	\$700.00
			Vendor Total:	<u>\$700.00</u>
			Grand Total:	<u>\$218,766.14</u>

End of Report

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Vendor Remit Name	Vendor #	Account	Description	Amount
AMAZON BUSINESS				
		100.104.0000.000.2213.610.10000.00.00	General Supplies Check #: 208864	\$23.50
		100.122.0000.100.1000.610.10202.10.00	General Supplies Check #: 208864	\$261.51
		100.122.0000.100.1000.640.10202.10.00	Books and Periodicals Check #: 208864	\$46.47
		100.123.0000.000.2410.610.10203.10.00	General Supplies Check #: 208864	\$87.81
		100.125.0000.000.2220.640.10205.10.00	Books and Periodicals Check #: 208864	\$187.29
		100.126.0000.000.2410.610.10206.10.00	General Supplies Check #: 208864	\$191.40
		100.127.0000.000.2410.610.10210.10.00	General Supplies Check #: 208864	\$325.71
		100.127.0000.000.2410.890.10210.10.00	Miscellaneous Expenditures Check #: 208864	\$79.99
		100.127.0000.100.1000.610.10210.10.00	General Supplies Check #: 208864	\$25.11
		100.127.0000.100.1000.650.10210.10.00	Supplies-Information Technology-related Check #: 208864	\$179.98
		100.128.0000.100.1000.610.10211.10.00	General Supplies Check #: 208864	\$214.03
		100.128.0000.100.1000.650.10211.10.00	Supplies-Information Technology-related Check #: 208864	\$40.97
		100.129.0000.000.2410.640.10209.10.00	Books and Periodicals Check #: 208864	\$4.00
		100.133.0000.000.2410.610.10303.10.00	General Supplies Check #: 208864	\$377.94
		100.133.0000.100.1000.610.10303.10.00	General Supplies Check #: 208864	\$347.37
		100.161.0000.000.2410.610.10601.32.00	General Supplies Check #: 208864	\$571.34

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1259

12/21/2022

Fiscal Year: 2022-2023

Vendor Remit Name	Vendor #	Account	Description	Amount
		100.161.0000.100.1000.610.10601.32.00 Check #: 208864	General Supplies	\$216.53
		100.161.0000.190.1000.640.10601.32.00 Check #: 208864	Books and Periodicals	\$593.27
		100.161.0000.191.1000.610.10601.32.00 Check #: 208864	General Supplies	\$96.18
		100.161.0000.192.1000.610.10601.32.00 Check #: 208864	General Supplies	\$36.95
		100.161.0000.196.1000.610.10601.32.00 Check #: 208864	General Supplies	\$170.31
		100.162.0000.000.2410.610.10602.50.00 Check #: 208864	General Supplies	\$139.99
		100.162.0000.170.1000.610.10602.50.00 Check #: 208864	General Supplies	\$829.74
		100.165.0000.000.2620.610.10605.32.00 Check #: 208864	General Supplies	\$218.46
		100.165.0000.100.1000.610.10605.32.00 Check #: 208864	General Supplies	\$100.43
		100.170.0000.000.2700.610.10000.00.00 Check #: 208864	General Supplies	\$1,088.94
		250.133.0000.200.1000.610.10303.10.00 Check #: 208864	General Supplies	\$37.99
		250.165.0000.200.1000.610.10605.32.00 Check #: 208864	General Supplies	\$67.98
		280.633.0000.000.2100.610.10206.10.00 Check #: 208864	General Supplies	\$50.86
		280.633.0000.000.3300.610.10206.10.00 Check #: 208864	General Supplies	\$129.95
		280.735.0000.000.1000.610.10000.00.00 Check #: 208864	General Supplies	\$281.53
			Vendor Total:	\$7,023.53
AMAZON BUSINESS		100.102.0000.000.2570.610.10000.00.00 Check #: 208865	General Supplies	\$109.77

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1259

12/21/2022

Fiscal Year: 2022-2023

Vendor Remit Name	Vendor #	Account	Description	Amount
				Vendor Total: \$109.77
STAPLES ADVANTAGE	99736			
		100.165.0000.100.1000.610.10605.32.00	General Supplies	\$816.72
		Check #: 208866		
				Vendor Total: \$816.72
				Grand Total: \$7,950.02

End of Report

LYON COUNTY SCHOOL DISTRICT VOUCHER

Voucher No: 1261

Voucher Date: 12/21/2022

Prepared By:

Debbie McDonald

Printed: 12/22/2022 09:27:44 AM

LYON COUNTY SCHOOL DISTRICT is hereby authorized to draw warrants against LYON COUNTY SCHOOL DISTRICT funds for the sum of \$783,054.70 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2022 to June 30, 2023 (period cannot overlap fiscal year end.)

I certify that this claim is just and correct, and the services and/or materials herein represented have been received during the period listed above. All items are properly coded and not in excess of the budget.

Holly Villines President

Phil Cowee Clerk

Mike Hogan Member

Barbara Jones Member

Sherry Parsons Member

Bridget Peterson Member

Neal E. McIntyre Member

LYON COUNTY SCHOOL DISTRICT

Fund		Amount
100	General Fund	\$329,085.20
280	Federal Funds	\$3,697.50
290	Food Service Funds	\$327,282.08
310	Residential Construction Tax	\$53,332.72
360	Bond Issues	\$1,641.79
703	Workers Compensation	\$68,015.41
		\$783,054.70

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1261

12/21/2022

Fiscal Year: 2022-2023

Vendor Remit Name	Vendor #	Account	Description	Amount
CCMSI		703.102.0000.000.2310.340.10000.00.00 0	Other Professional Services	\$64,848.75
			Vendor Total:	\$64,848.75
CHARTWELLS		290.180.0000.000.3100.570.10000.00.00 0	Food Service Management	\$80,699.79
		290.180.0000.000.3100.630.10000.00.00 0	Food	\$210,639.17
			Vendor Total:	\$291,338.96
CLARK & ASSOCIATES OF NEVADA, INC.		703.102.0000.000.2310.340.10000.00.00 0	Other Professional Services	\$3,166.66
			Vendor Total:	\$3,166.66
CURRICULUM ASSOC INC	4800	100.104.0000.100.1000.641.10000.00.00 0	Textbooks	\$299.88
			Vendor Total:	\$299.88
GENE WATSON	22210	100.108.0000.000.2620.422.10000.00.00 0	Janitorial / Custodial Services	\$1,334.32
			Vendor Total:	\$1,334.32
IMAGINE LEARNING, LLC		100.104.0000.100.1000.653.10000.00.00 0	Web-based and similar programs	\$525.00
		100.213.0000.100.1000.610.10208.31.00 0	General Supplies	\$525.00
			Vendor Total:	\$1,050.00
LUMOS AND ASSOCIATES, INC	11860	310.034.0000.000.4300.340.10601.32.00 0	Other Professional Services	\$667.50
		360.021.0000.000.4600.450.10303.10.00 0	Construction Services	\$948.75
			Vendor Total:	\$1,616.25

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1261

12/21/2022

Fiscal Year: 2022-2023

Vendor Remit Name	Vendor #	Account	Description	Amount
NEVADA DEPARTMENT OF AGRICULTURE	14535	290.180.0000.000.3100.630.10000.00.00 0	Food	\$35,943.12
				Vendor Total: <u>\$35,943.12</u>
OASIS ONLINE		100.107.0000.000.2580.352.10000.00.00 0	Other Technical Services	\$16,500.00
				Vendor Total: <u>\$16,500.00</u>
PELLETT CONSTRUCTION, LLC		310.034.0000.000.4600.450.10601.32.00 0	Construction Services	\$52,665.22
		360.022.0000.000.4600.450.10601.32.00 0	Construction Services	\$693.04
				Vendor Total: <u>\$53,358.26</u>
SKY FIBER INTERNET		100.107.0000.000.2580.535.10000.00.00 0	Data Communications, Internet, Video, T-lines, etc	\$58,121.00
				Vendor Total: <u>\$58,121.00</u>
SOLIANT HEALTH, LLC		280.639.0000.200.1000.340.10000.00.00 0	Other Professional Services	\$3,697.50
				Vendor Total: <u>\$3,697.50</u>
TRANE U.S. INC		100.108.0000.000.2620.731.10000.00.00 0	Machinery	\$251,780.00
				Vendor Total: <u>\$251,780.00</u>
				Grand Total: <u>\$783,054.70</u>

End of Report

LYON COUNTY SCHOOL DISTRICT VOUCHER

Voucher No: 1262

Voucher Date: 12/21/2022

Prepared By:

Debbie McDonald

Printed: 12/21/2022 11:11:37 AM

LYON COUNTY SCHOOL DISTRICT is hereby authorized to draw warrants against LYON COUNTY SCHOOL DISTRICT funds for the sum of \$195,711.97 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2022 to June 30, 2023 (period cannot overlap fiscal year end.)

I certify that this claim is just and correct, and the services and/or materials herein represented have been received during the period listed above. All items are properly coded and not in excess of the budget.

Holly Villines President

Phil Cowee Clerk

Mike Hogan Member

Barbara Jones Member

Sherry Parsons Member

Bridget Peterson Member

Neal E. McIntyre Member

LYON COUNTY SCHOOL DISTRICT

Fund		Amount
100	General Fund	\$114,413.07
230	Adult Education	\$206.12
240	State Grants	\$212.00
250	Special Education	\$39,960.41
280	Federal Funds	\$39,502.97
290	Food Service Funds	\$1,417.40
		<hr/> \$195,711.97

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1262

12/21/2022

Fiscal Year: 2022-2023

Vendor Remit Name	Vendor #	Account	Description	Amount
A T & T MONTHLY STATEMENT	99712	100.108.0000.000.2620.532.10000.00.00 Check #: 208867	Voice/Voicemail	\$18.95
			Vendor Total:	\$18.95
A T & T MONTHLY STATEMENT	99712	100.164.0000.000.2410.533.10604.32.00 Check #: 208868	Telephone - Land Line phone services	\$111.91
			Vendor Total:	\$111.91
A T & T MONTHLY STATEMENT	99712	100.128.0000.000.2410.533.10211.10.00 Check #: 208869	Telephone - Land Line phone services	\$92.41
			Vendor Total:	\$92.41
A T & T MONTHLY STATEMENT	99712	100.170.0000.000.2710.534.10000.00.00 Check #: 208870	Telephone - Cell phone services	\$228.49
			Vendor Total:	\$228.49
ADVANCED CHILD BEHAVIOR SOLUTIONS,LLC	102918	280.639.0000.200.2240.340.10000.00.00 Check #: 208871	Other Professional Services	\$17,156.70
			Vendor Total:	\$17,156.70
ADVANCED CLASSROOM TECH	102814	100.136.0000.100.1000.610.10208.31.00 Check #: 208872	General Supplies	\$778.00
			Vendor Total:	\$778.00
ADVANCED INTEGRATED PEST MANAGEMENT		100.125.0000.000.2620.610.10205.10.00 Check #: 208873	General Supplies	\$262.00
		100.132.0000.000.2620.610.10302.20.00 Check #: 208873	General Supplies	\$150.00
		100.134.0000.000.2620.610.10304.20.00 Check #: 208873	General Supplies	\$425.00

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1262

12/21/2022

Fiscal Year: 2022-2023

Vendor Remit Name	Vendor #	Account	Description	Amount
		100.136.0000.000.2620.610.10208.31.00	General Supplies	\$305.00
		Check #: 208873		
		100.136.0000.000.2630.610.10208.31.00	General Supplies	\$155.00
		Check #: 208873		
		100.163.0000.000.2620.430.10603.32.00	Repairs and Maintenance Services	\$150.00
		Check #: 208873		
			Vendor Total:	\$1,447.00
ALL IN GRAPHIX		280.633.0000.000.2100.610.10601.32.00	FY19 Title IA FHS Budget Load	\$4,680.00
		Check #: 208874		
			Vendor Total:	\$4,680.00
ALPINE LOCK, INC	98481	100.121.0000.000.2620.430.10201.10.00	Repairs and Maintenance Services	\$462.30
		Check #: 208875		
		100.121.0000.000.2620.610.10201.10.00	General Supplies	\$48.15
		Check #: 208875		
			Vendor Total:	\$510.45
APPERSON, INC	101056	100.163.0000.000.2410.610.10603.32.00	General Supplies	\$160.88
		Check #: 208876		
			Vendor Total:	\$160.88
APPLE COMPUTER_1112	1112	100.165.0000.000.2410.650.10605.32.00	Supplies-Information Technology-related	\$1,357.00
		Check #: 208877		
			Vendor Total:	\$1,357.00
ARAMARK UNIFORM SERVICES		100.127.0000.000.2620.422.10210.10.00	Janitorial / Custodial Services	\$84.28
		Check #: 208878		
			Vendor Total:	\$84.28
BALTZELL, MALLOREE		100.133.0000.000.2410.580.10303.10.00	Staff Travel	\$49.28
		Check #: 208879		

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1262

12/21/2022

Fiscal Year: 2022-2023

Vendor Remit Name	Vendor #	Account	Description	Amount
			Vendor Total:	\$49.28
BARNES & NOBLE INC.	1673	280.659.0000.000.2100.640.10000.00.00	Books and Periodicals	\$662.70
		Check #: 208880		
			Vendor Total:	\$662.70
BAUMBACK, SANDY	102125	100.170.0000.000.2710.519.10000.00.00	Student Transportation Purchased From	\$190.00
		Check #: 208881	Other Source	
			Vendor Total:	\$190.00
BROWN MILBERY INC	2280	100.135.0000.000.2620.610.10305.31.00	General Supplies	\$601.08
		Check #: 208882		
			Vendor Total:	\$601.08
BRYAN, ALICE		290.184.1611.000.0000.000.10000.00.00	Daily Sales--School Lunch Program	\$100.00
		Check #: 208883		
			Vendor Total:	\$100.00
BURNS, CORRINE		100.127.0000.000.2410.610.10210.10.00	General Supplies	\$76.71
		Check #: 208884		
			Vendor Total:	\$76.71
CLARKSON, SUSAN		280.639.0000.200.2213.331.10000.00.00	Training & Development--Instruct Licensed	\$269.00
		Check #: 208885	Personnel	
			Vendor Total:	\$269.00
COTTONWOOD ELEMENTARY - STUDENT FUND		100.129.0000.000.2410.610.10209.10.00	General Supplies	\$54.94
		Check #: 208886		
			Vendor Total:	\$54.94
D & S WASTE REMOVAL, INC	4960			

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1262

12/21/2022

Fiscal Year: 2022-2023

Vendor Remit Name	Vendor #	Account	Description	Amount
		100.108.0000.000.2620.421.10000.00.00 Check #: 208887	Garbage / Disposal	\$496.18
		100.108.0000.000.2620.421.10202.10.00 Check #: 208887	Garbage / Disposal	\$790.48
		100.108.0000.000.2620.421.10304.20.00 Check #: 208887	Garbage / Disposal	\$527.00
		100.108.0000.000.2620.421.10602.50.00 Check #: 208887	Garbage / Disposal	\$892.94
		100.108.0000.000.2620.421.10603.32.00 Check #: 208887	Garbage / Disposal	\$1,369.77
		100.170.0000.000.2730.421.10000.00.00 Check #: 208887	Garbage / Disposal	\$258.99
		290.182.0000.000.3100.421.10000.00.00 Check #: 208887	Garbage / Disposal	\$1,317.40
			Vendor Total:	\$5,652.76
DAYTON BOUNCERS		280.633.0000.000.2100.610.10201.10.00 Check #: 208888	General Supplies	\$300.00
			Vendor Total:	\$300.00
DAYTON HIGH SCHOOL.		100.164.0000.100.1000.610.10604.32.00 Check #: 208889	General Supplies	\$150.00
		100.164.0000.196.1000.610.10604.32.00 Check #: 208889	General Supplies	\$1,615.00
			Vendor Total:	\$1,765.00
DECKER, INC.	5403	280.639.0000.200.1000.610.10208.31.00 Check #: 208890	General Supplies	\$1,363.84
			Vendor Total:	\$1,363.84
DELTA FIRE SYSTEMS, INC.		100.108.0000.000.2620.430.10206.10.00 Check #: 208891	Repairs and Maintenance Services	\$375.00

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1262

12/21/2022

Fiscal Year: 2022-2023

Vendor Remit Name	Vendor #	Account	Description	Amount
		100.108.0000.000.2620.430.10209.10.00 Check #: 208891	Repairs and Maintenance Services	\$7,757.00
		100.108.0000.000.2620.430.10303.10.00 Check #: 208891	Repairs and Maintenance Services	\$1,205.00
			Vendor Total:	<u>\$9,337.00</u>
DEMCO LIBRARY SERVICES	5499			
		100.161.0000.000.2220.610.10601.32.00 Check #: 208892	General Supplies	\$122.09
			Vendor Total:	<u>\$122.09</u>
DEPARTMENT OF PUBLIC SAFETY	14394			
		100.102.0000.000.2570.340.10000.00.00 Check #: 208893	Other Professional Services	\$845.25
			Vendor Total:	<u>\$845.25</u>
DOLL, TERI				
		280.633.0000.000.2100.610.10210.10.00 Check #: 208894	General Supplies	\$48.84
			Vendor Total:	<u>\$48.84</u>
DONNELLEY SPORTS	97433			
		100.161.0000.920.1000.610.10601.32.00 Check #: 208895	General Supplies	\$2,961.57
		100.162.0000.920.1000.610.10602.50.00 Check #: 208895	General Supplies	\$648.84
			Vendor Total:	<u>\$3,610.41</u>
DUDE.BE NICE, LLC				
		100.161.0000.000.2410.610.10601.32.00 Check #: 208896	General Supplies	\$2,081.00
			Vendor Total:	<u>\$2,081.00</u>
DURAND, EDWARD				
		100.163.0000.000.2410.610.10603.32.00 Check #: 208897	General Supplies	\$111.57
			Vendor Total:	<u>\$111.57</u>

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1262

12/21/2022

Fiscal Year: 2022-2023

Vendor Remit Name	Vendor #	Account	Description	Amount
EAST VALLEY ELEMENTARY - STUDENT FUNDS				
		280.742.0000.440.1000.610.10206.10.00	General Supplies	\$1,035.00
		Check #: 208898		
			Vendor Total:	\$1,035.00
ESGI, LLC	103143			
		100.123.0000.103.1000.610.10203.10.00	General Supplies	\$235.00
		Check #: 208899		
			Vendor Total:	\$235.00
ESSENTIAL SKILLS SOFTWARE, INC				
		100.136.0000.100.1000.651.10208.31.00	Supplies - Technology - Software	\$275.00
		Check #: 208900		
			Vendor Total:	\$275.00
ETERNAL IMAGE SIGN & DESIGN	96742			
		100.165.0000.000.2620.610.10605.32.00	General Supplies	\$225.00
		Check #: 208901		
			Vendor Total:	\$225.00
FALLON GLASS & SIGN ,INC	102469			
		100.129.0000.000.2620.610.10209.10.00	General Supplies	\$370.00
		Check #: 208902		
		100.165.0000.000.2620.430.10605.32.00	Repairs and Maintenance Services	\$192.00
		Check #: 208902		
		100.165.0000.000.2620.610.10605.32.00	General Supplies	\$86.70
		Check #: 208902		
			Vendor Total:	\$648.70
FOLLETT LIBRARY RESOURCES	7820			
		100.135.0000.100.1000.640.10305.31.00	Books and Periodicals	\$52.80
		Check #: 208903		
			Vendor Total:	\$52.80
FP MAILING SOLUTIONS				
		100.134.0000.000.2410.442.10304.20.00	Rental of Equipment and Vehicles	\$128.11
		Check #: 208904		

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1262

12/21/2022

Fiscal Year: 2022-2023

Vendor Remit Name	Vendor #	Account	Description	Amount
				Vendor Total:
FUN AND FUNCTION				\$128.11
		250.161.0000.200.1000.610.10601.32.00	General Supplies	
		Check #: 208905		\$90.39
				Vendor Total:
GLOBAL EQUIPMENT COMPANY_97390	97390			\$90.39
		100.161.0000.000.2620.610.10601.32.00	General Supplies	
		Check #: 208906		\$615.56
				Vendor Total:
GRAINGER	99826			\$615.56
		100.108.0000.000.2620.610.10000.00.00	General Supplies	
		Check #: 208907		\$704.80
				Vendor Total:
GREATAMERICA FINANCIAL SERVICES				\$704.80
		100.165.0000.000.2410.442.10605.32.00	Rental of Equipment and Vehicles	
		Check #: 208908		\$212.71
				Vendor Total:
GTG PACKAGING				\$212.71
		100.135.0000.000.2620.610.10305.31.00	General Supplies	
		Check #: 208909		\$1,676.00
				Vendor Total:
HAAS, CHRISTINA				\$1,676.00
		100.132.0000.100.1000.610.10302.20.00	General Supplies	
		Check #: 208910		\$75.59
				Vendor Total:
HARRIS WELDING SUPPLY				\$75.59
		100.161.0000.384.1000.610.10601.32.00	General Supplies	
		Check #: 208911		\$623.75
				Vendor Total:
HAYNES, TOMMY				\$623.75

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1262

12/21/2022

Fiscal Year: 2022-2023

Vendor Remit Name	Vendor #	Account	Description	Amount
		280.735.0000.000.2700.510.10000.00.00	Student Transportation Services	\$1,150.00
		Check #: 208912		
			Vendor Total:	\$1,150.00
HEGGERTY		250.133.0000.200.1000.610.10303.10.00	General Supplies	\$106.00
		Check #: 208913		
			Vendor Total:	\$106.00
HENRIKSEN BUTLER NEVADA, LLC		100.161.0000.000.2410.610.10601.32.00	General Supplies	\$121.00
		Check #: 208914		
			Vendor Total:	\$121.00
HERMITAGE ART		100.162.0000.000.2410.810.10602.50.00	Dues and Fees	\$11.98
		Check #: 208915		
			Vendor Total:	\$11.98
HIDALGO, NICOLE		100.165.0000.190.1000.610.10605.32.00	General Supplies	\$66.44
		Check #: 208916		
			Vendor Total:	\$66.44
HOME DEPOT	9654	100.127.0000.000.2620.610.10210.10.00	General Supplies	\$285.32
		Check #: 208917		
		100.128.0000.000.2620.610.10211.10.00	General Supplies	\$5.69
		Check #: 208917		
		100.164.0000.000.2620.610.10604.32.00	General Supplies	\$101.80
		Check #: 208917		
		240.308.0000.310.1000.610.10602.50.00	General Supplies	\$212.00
		Check #: 208917		
			Vendor Total:	\$604.81
HOUGHTON MIFFLIN HARCOURT PUBLISHING CO				

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1262

12/21/2022

Fiscal Year: 2022-2023

Vendor Remit Name	Vendor #	Account	Description	Amount
		100.161.0000.100.1000.640.10601.32.00 Check #: 208918	Books and Periodicals	\$551.00
			Vendor Total:	\$551.00
HOUK, DUSTI	94820			
		100.121.0000.000.2410.610.10201.10.00 Check #: 208919	General Supplies	\$10.00
			Vendor Total:	\$10.00
IMAGE MATTERS				
		280.742.0000.440.1000.610.10304.20.00 Check #: 208920	General Supplies	\$1,432.00
			Vendor Total:	\$1,432.00
IXL LEARNING				
		100.121.0000.100.1000.653.10201.10.00 Check #: 208921	Web-based and similar programs	\$150.00
			Vendor Total:	\$150.00
J J KELLER AND ASSOCIATES, INC	10266			
		100.170.0000.000.2710.550.10000.00.00 Check #: 208922	Printing and Binding	\$149.00
			Vendor Total:	\$149.00
KARG, CHRISTINE				
		280.639.0000.200.2213.331.10000.00.00 Check #: 208923	Training & Development-Instruct Licensed Personnel	\$769.00
			Vendor Total:	\$769.00
KARGES, INGRID				
		100.125.0000.000.2410.610.10205.10.00 Check #: 208924	General Supplies	\$25.62
			Vendor Total:	\$25.62
KENT'S SUPPLY				
		100.108.0000.000.2620.610.10303.10.00 Check #: 208925	General Supplies	\$70.70
			Vendor Total:	\$70.70

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1262

12/21/2022

Fiscal Year: 2022-2023

Vendor Remit Name	Vendor #	Account	Description	Amount
LAHONTAN PARAMEDICAL		100.170.0000.000.2710.340.10000.00.00	Other Professional Services	\$90.00
		Check #: 208926		
			Vendor Total:	\$90.00
LOCK UNLIMITED, INC.		100.161.0000.000.2410.610.10601.32.00	General Supplies	\$2,129.99
		Check #: 208927		
			Vendor Total:	\$2,129.99
LOGAN, MICHAELA		280.639.0000.200.2213.331.10000.00.00	Training & Development-Instruct Licensed Personnel	\$109.00
		Check #: 208928		
			Vendor Total:	\$109.00
LOWE'S BUSINESS ACCOUNT	11835	100.108.0000.000.2620.610.10000.00.00	General Supplies	\$378.09
		Check #: 208929		
		100.108.0000.000.2620.610.10209.10.00	General Supplies	\$556.64
		Check #: 208929		
		100.108.0000.000.2620.610.10601.32.00	General Supplies	\$6.12
		Check #: 208929		
		100.123.0000.000.2620.610.10203.10.00	General Supplies	\$331.31
		Check #: 208929		
		100.126.0000.000.2620.610.10206.10.00	General Supplies	\$50.71
		Check #: 208929		
		100.133.0000.000.2620.610.10303.10.00	General Supplies	\$64.58
		Check #: 208929		
		100.135.0000.000.2620.610.10305.31.00	General Supplies	\$622.89
		Check #: 208929		
		100.136.0000.100.1000.610.10208.31.00	General Supplies	\$55.82
		Check #: 208929		
		100.161.0000.000.2620.610.10601.32.00	General Supplies	\$137.67
		Check #: 208929		
			Vendor Total:	\$2,203.83

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1262

12/21/2022

Fiscal Year: 2022-2023

Vendor Remit Name	Vendor #	Account	Description	Amount
LYON COUNTY SCHOOL DIST._99346	99346	100.101.0000.000.2310.615.10000.00.00 Check #: 208930	Snacks, Food & Beverages	\$277.00
			Vendor Total:	\$277.00
MAHAN, CRIZAN		100.170.0000.000.2710.519.10000.00.00 Check #: 208931	Student Transportation Purchased From Other Source	\$170.00
			Vendor Total:	\$170.00
MAKING MATHEMATICIANS LLC		280.633.0000.000.2213.300.10210.10.00 Check #: 208932	FY21 Grants Budget Loads--Title I	\$1,400.00
		280.633.0000.000.2213.330.10210.10.00 Check #: 208932	Professional Employee Training & Development Serv	\$2,000.00
			Vendor Total:	\$3,400.00
MASON VALLEY PRINTING	96748	280.633.0000.000.3300.610.10603.32.00 Check #: 208933	FY19 Title IA YHS Budget Load	\$525.10
			Vendor Total:	\$525.10
MCGRAW HILL SCHOOL EDUCATION HOLDINGS	101620	100.164.0000.192.1000.610.10604.32.00 Check #: 208934	General Supplies	\$50.40
			Vendor Total:	\$50.40
MOUND HOUSE HARDWARE & STORAGE	96223	100.108.0000.000.2630.610.10000.00.00 Check #: 208935	General Supplies	\$27.02
		100.127.0000.000.2620.610.10210.10.00 Check #: 208935	General Supplies	\$13.00
			Vendor Total:	\$40.02
NATIONAL ARCHERY IN THE SCHOOLS PROGRAM				

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1262

12/21/2022

Fiscal Year: 2022-2023

Vendor Remit Name	Vendor #	Account	Description	Amount
		100.162.0000.170.1000.610.10602.50.00 Check #: 208936	General Supplies	\$806.00
Vendor Total:				\$806.00
NOMICOS, DAVID		280.639.0000.200.2213.331.10000.00.00 Check #: 208937	Training & Development-Instruct Licensed Personnel	\$479.00
Vendor Total:				\$479.00
ORDUNA, FELICIANA	101671	100.170.0000.000.2710.519.10000.00.00 Check #: 208938	Student Transportation Purchased From Other Source	\$180.00
Vendor Total:				\$180.00
PAR, INC.	94764	280.639.0000.200.2140.610.10000.00.00 Check #: 208939	General Supplies	\$581.04
Vendor Total:				\$581.04
PARALE, SARAH		100.129.0000.100.1000.610.10209.10.00 Check #: 208940	General Supplies	\$41.16
Vendor Total:				\$41.16
PARTS TOWN LLC		100.108.0000.000.2620.610.10303.10.00 Check #: 208941	General Supplies	\$101.94
Vendor Total:				\$101.94
PATTERSON, PAULA		250.105.0000.200.2140.580.10000.00.00 Check #: 208942	Staff Travel	\$44.86
		280.639.0000.200.2213.331.10000.00.00 Check #: 208942	Training & Development-Instruct Licensed Personnel	\$689.00
Vendor Total:				\$733.86
PRESENCE LEARNING, INC				

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1262

12/21/2022

Fiscal Year: 2022-2023

Vendor Remit Name	Vendor #	Account	Description	Amount
		250.101.0000.200.2150.340.10000.00.00	Other Professional Services	\$39,719.16
		Check #: 208943		
			Vendor Total:	\$39,719.16
PRO ED	100494			
		280.639.0000.200.2150.610.10000.00.00	General Supplies	\$53.90
		Check #: 208944		
			Vendor Total:	\$53.90
PSI SERVICES LLC				
		100.101.0000.610.1000.351.10907.41.00	Data Processing and Coding Services	\$21.50
		Check #: 208945		
			Vendor Total:	\$21.50
PURCHASE POWER	16968			
		100.127.0000.000.2410.810.10210.10.00	Dues and Fees	\$33.53
		Check #: 208946		
			Vendor Total:	\$33.53
REALLY GREAT READING COMPANY, LLC				
		100.128.0000.000.2410.640.10211.10.00	Books and Periodicals	\$4,971.70
		Check #: 208947		
			Vendor Total:	\$4,971.70
RED ROCK SPRING WATER				
		100.129.0000.000.2410.615.10209.10.00	Snacks, Food & Beverages	\$188.00
		Check #: 208948		
			Vendor Total:	\$188.00
RENNER EQUIPMENT COMPANY	17400			
		100.108.0000.000.2630.610.10000.00.00	General Supplies	\$1,107.62
		Check #: 208949		
			Vendor Total:	\$1,107.62
RICOH AMERICAS CORP	102825			
		100.101.0000.000.2510.430.10000.00.00	Repairs and Maintenance Services	\$67.79
		Check #: 208950		
		100.101.0000.610.1000.430.10909.41.00	Repairs and Maintenance Services	\$9.13
		Check #: 208950		

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1262

12/21/2022

Fiscal Year: 2022-2023

Vendor Remit Name	Vendor #	Account	Description	Amount
		100.104.0000.100.1000.430.10907.41.00	Repairs and Maintenance Services	\$5.09
		Check #: 208950		
		100.125.0000.000.2410.430.10205.10.00	Repairs and Maintenance Services	\$1,083.69
		Check #: 208950		
		100.127.0000.100.1000.430.10210.10.00	Repairs and Maintenance Services	\$8.76
		Check #: 208950		
			Vendor Total:	\$1,174.46
RIVERSIDE ASSESSMENTS LLC				
		100.213.0000.100.1000.610.10000.00.00	General Supplies	\$635.25
		Check #: 208951		
			Vendor Total:	\$635.25
SCHOOL DATEBOOKS	103098			
		100.133.0000.100.1000.610.10303.10.00	General Supplies	\$152.55
		Check #: 208952		
		100.136.0000.100.1000.610.10208.31.00	General Supplies	\$1,623.52
		Check #: 208952		
			Vendor Total:	\$1,776.07
SCHOOL SPECIALTY_103213	103213			
		100.126.0000.100.1000.610.10206.10.00	General Supplies	\$2,541.49
		Check #: 208953		
			Vendor Total:	\$2,541.49
SENGER, DANIEL				
		100.165.0000.100.1000.610.10605.32.00	General Supplies	\$296.85
		Check #: 208954		
			Vendor Total:	\$296.85
SHI INTERNATIONAL CORP.				
		100.107.0000.000.2580.650.10000.00.00	Supplies-Information Technology-related	\$18,371.61
		Check #: 208955		
			Vendor Total:	\$18,371.61
SHRED-IT USA				
		100.125.0000.000.2410.421.10205.10.00	Garbage / Disposal	\$152.27
		Check #: 208956		

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1262

12/21/2022

Fiscal Year: 2022-2023

Vendor Remit Name	Vendor #	Account	Description	Amount
		100.127.0000.000.2410.421.10210.10.00 Check #: 208956	Garbage / Disposal	\$36.00
SILVER STATE INTERNATIONAL	19211		Vendor Total:	\$188.27
		100.170.0000.000.2730.614.10000.00.00 Check #: 208957	Parts	\$735.34
			Vendor Total:	\$735.34
SMITH, JENNIFER				
		100.163.0000.360.1000.610.10603.32.00 Check #: 208958	General Supplies	\$88.58
			Vendor Total:	\$88.58
SMITHS CUSTOMER CHARGES	19520			
		100.121.0000.000.2410.615.10201.10.00 Check #: 208959	Snacks, Food & Beverages	\$581.20
			Vendor Total:	\$581.20
STAPLETON, SHANDALE				
		100.165.0000.100.1000.610.10605.32.00 Check #: 208960	General Supplies	\$11.56
			Vendor Total:	\$11.56
STEWART TITLE COMPANY				
		100.108.0000.000.2620.340.10000.00.00 Check #: 208961	Other Professional Services	\$1,500.00
			Vendor Total:	\$1,500.00
THOMPSON ADVERTISING				
		280.633.0000.000.3300.610.10205.10.00 Check #: 208962	General Supplies	\$4,798.85
			Vendor Total:	\$4,798.85
TIM LOGAN	11780			
		100.101.0000.000.2320.533.10000.00.00 Check #: 208963	Telephone - Land Line phone services	\$475.44
			Vendor Total:	\$475.44

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1262

12/21/2022

Fiscal Year: 2022-2023

Vendor Remit Name	Vendor #	Account	Description	Amount
UCS	101114	100.164.0000.100.1000.610.10604.32.00	General Supplies Check #: 208964	\$600.00
Vendor Total:				\$600.00
VALLEY BUSINESS MACHINES		100.161.0000.100.1000.610.10601.32.00	General Supplies Check #: 208965	\$7,779.00
Vendor Total:				\$7,779.00
VERNIER SOFTWARE	21707	100.135.0000.100.1000.610.10305.31.00	General Supplies Check #: 208966	\$430.67
Vendor Total:				\$430.67
VIRCO INC	21760	100.161.0000.000.2410.610.10601.32.00	General Supplies Check #: 208967	\$17,023.00
Vendor Total:				\$17,023.00
WALKER LAKE DISPOSAL INC.	102157	100.108.0000.000.2620.421.10305.31.00	Garbage / Disposal Check #: 208968	\$572.00
Vendor Total:				\$572.00
WELLS FARGO VENDOR FINANCIAL SERVICES		100.121.0000.000.2410.442.10201.10.00	Rental of Equipment and Vehicles Check #: 208969	\$282.18
		100.125.0000.000.2410.442.10205.10.00	Rental of Equipment and Vehicles Check #: 208969	\$32.90
		100.126.0000.000.2410.442.10206.10.00	Rental of Equipment and Vehicles Check #: 208969	\$610.86
		100.126.0000.100.1000.430.10206.10.00	Repairs and Maintenance Services Check #: 208969	\$1,176.44
		100.127.0000.000.2410.442.10210.10.00	Rental of Equipment and Vehicles Check #: 208969	\$1,026.00

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1262

12/21/2022

Fiscal Year: 2022-2023

Vendor Remit Name	Vendor #	Account	Description	Amount
		100.127.0000.100.1000.430.10210.10.00 Check #: 208969	Repairs and Maintenance Services	\$755.72
		100.129.0000.000.2410.442.10209.10.00 Check #: 208969	Rental of Equipment and Vehicles	\$510.72
		100.129.0000.100.1000.430.10209.10.00 Check #: 208969	Repairs and Maintenance Services	\$228.26
		100.134.0000.000.2410.442.10304.20.00 Check #: 208969	Rental of Equipment and Vehicles	\$2,678.85
		230.231.0000.610.1000.443.10000.00.00 Check #: 208969	Copier Leases	\$206.12
			Vendor Total:	<u>\$7,508.05</u>
WILLIAM V. MACGILL & CO.	22793			
		100.121.0000.000.2130.610.10201.10.00 Check #: 208970	General Supplies	\$113.85
		100.164.0000.100.1000.610.10604.32.00 Check #: 208970	General Supplies	\$259.41
			Vendor Total:	<u>\$373.26</u>
XEROX CORPORATION				
		100.107.0000.000.2580.430.10000.00.00 Check #: 208971	Repairs and Maintenance Services	\$0.35
		100.107.0000.000.2580.442.10000.00.00 Check #: 208971	Rental of Equipment and Vehicles	\$22.19
			Vendor Total:	<u>\$22.54</u>
YERINGTON AUTO PARTS	23100			
		100.108.0000.000.2620.610.10605.32.00 Check #: 208972	General Supplies	\$136.23
			Vendor Total:	<u>\$136.23</u>
ZEPTIVE, INC.				
		100.161.0000.000.2410.610.10601.32.00 Check #: 208973	General Supplies	\$4,246.00
		100.161.0000.000.2410.810.10601.32.00 Check #: 208973	Dues and Fees	\$149.00

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1262

12/21/2022

Fiscal Year: 2022-2023

Vendor Remit Name	Vendor #	Account	Description	Amount
				Vendor Total: \$4,395.00
				Grand Total: \$195,711.97

End of Report

LYON COUNTY SCHOOL DISTRICT VOUCHER

Voucher No: 1268

Voucher Date: 12/19/2022

Prepared By:

Heather McDonald

Printed: 12/19/2022 01:54:29 PM

LYON COUNTY SCHOOL DISTRICT is hereby authorized to draw warrants against LYON COUNTY SCHOOL DISTRICT funds for the sum of \$385.00 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2022 to June 30, 2023 (period cannot overlap fiscal year end.)

I certify that this claim is just and correct, and the services and/or materials herein represented have been received during the period listed above. All items are properly coded and not in excess of the budget.

Holly Villines President

Phil Cowee Clerk

Mike Hogan Member

Barbara Jones Member

Sherry Parsons Member

Bridget Peterson Member

Neal E. McIntyre Member

LYON COUNTY SCHOOL DISTRICT

Fund		Amount
400	Debt Service Funds	\$385.00
		\$385.00

LYON COUNTY SCHOOL DISTRICT VOUCHER

Voucher No: 1281

Voucher Date: 12/28/2022

Prepared By:

M. Miller

Printed: 12/28/2022 11:55:29 AM

LYON COUNTY SCHOOL DISTRICT is hereby authorized to draw warrants against LYON COUNTY SCHOOL DISTRICT funds for the sum of \$9,564.47 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2022 to June 30, 2023 (period cannot overlap fiscal year end.)

I certify that this claim is just and correct, and the services and/or materials herein represented have been received during the period listed above. All items are properly coded and not in excess of the budget.

Holly Villines President

Phil Cowee Clerk

Mike Hogan Member

Barbara Jones Member

Sherry Parsons Member

Bridget Peterson Member

Neal E. McIntyre Member

LYON COUNTY SCHOOL DISTRICT

Fund		Amount
100	General Fund	\$6,835.25
250	Special Education	\$75.17
280	Federal Funds	\$2,640.06
285	Medicaid Funds	\$13.99
		<hr/>
		\$9,564.47

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1281

12/28/2022

Fiscal Year: 2022-2023

Vendor Remit Name	Vendor #	Account	Description	Amount
AMAZON BUSINESS				
		100.101.0000.000.2510.610.10000.00.00	General Supplies	\$55.71
		Check #: 208974		
		100.102.0000.000.2570.610.10000.00.00	General Supplies	\$34.98
		Check #: 208974		
		100.106.0000.000.2515.610.10000.00.00	General Supplies	\$20.01
		Check #: 208974		
		100.128.0000.100.1000.610.10211.10.00	General Supplies	\$790.87
		Check #: 208974		
		100.129.0000.000.2230.650.10209.10.00	Supplies–Information Technology–related	\$204.98
		Check #: 208974		
		100.129.0000.000.2410.610.10209.10.00	General Supplies	\$482.51
		Check #: 208974		
		100.129.0000.000.2620.610.10209.10.00	General Supplies	\$250.00
		Check #: 208974		
		100.133.0000.000.2410.610.10303.10.00	General Supplies	\$50.48
		Check #: 208974		
		100.133.0000.100.1000.652.10303.10.00	Inventoried Supplies/Equipment – IT Related	\$179.98
		Check #: 208974	<\$5000	
		100.135.0000.000.2410.650.10305.31.00	Supplies–Information Technology–related	\$254.98
		Check #: 208974		
		100.135.0000.100.1000.610.10305.31.00	General Supplies	\$108.97
		Check #: 208974		
		100.161.0000.000.2410.610.10601.32.00	General Supplies	\$384.47
		Check #: 208974		
		100.161.0000.100.1000.610.10601.32.00	General Supplies	\$125.30
		Check #: 208974		
		100.161.0000.920.1000.610.10601.32.00	General Supplies	\$270.35
		Check #: 208974		
		280.633.0000.000.2100.610.10206.10.00	General Supplies	\$26.99
		Check #: 208974		
		280.633.0000.000.2100.610.10210.10.00	General Supplies	\$119.65
		Check #: 208974		

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1281

12/28/2022

Fiscal Year: 2022-2023

Vendor Remit Name	Vendor #	Account	Description	Amount
		280.633.0000.000.2100.610.10302.20.00 Check #: 208974	General Supplies	\$342.62
		280.633.0000.000.3300.610.10206.10.00 Check #: 208974	General Supplies	\$132.94
		280.650.0000.100.1000.610.10902.32.00 Check #: 208974	General Supplies	\$934.90
		280.735.0000.000.1000.610.10000.00.00 Check #: 208974	General Supplies	\$513.59
			Vendor Total:	\$5,284.28
OFFICE DEPOT	15366			
		100.128.0000.100.1000.610.10211.10.00 Check #: 208975	General Supplies	\$103.58
		100.164.0000.100.1000.610.10604.32.00 Check #: 208975	General Supplies	\$836.60
		280.633.0000.000.2100.610.10206.10.00 Check #: 208975	General Supplies	\$569.37
			Vendor Total:	\$1,509.55
STAPLES ADVANTAGE	99736			
		100.104.0000.000.2213.610.10000.00.00 Check #: 208976	General Supplies	\$39.17
		100.134.0000.100.1000.610.10304.20.00 Check #: 208976	General Supplies	\$319.51
		100.135.0000.100.1000.610.10305.31.00 Check #: 208976	General Supplies	\$2,322.80
		250.105.0000.000.2321.610.10000.00.00 Check #: 208976	General Supplies	\$23.41
		250.105.0000.200.2130.610.10000.00.00 Check #: 208976	General Supplies	\$51.76
		285.781.0000.200.2321.610.10000.00.00 Check #: 208976	General Supplies	\$13.99
			Vendor Total:	\$2,770.64

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1281

12/28/2022

Fiscal Year: 2022-2023

Vendor Remit Name	Vendor #	Account	Description	Amount	
				Grand Total:	\$9,564.47

End of Report

**Lyon County School District
Board Memo**

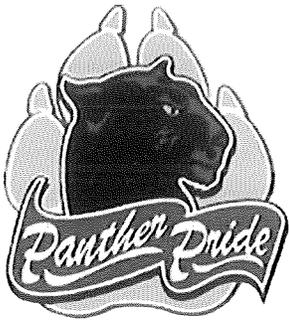
Date: January 24, 2023
To: Board of School Trustees
From: Wayne Workman, Superintendent
Re: Donations

Recommendation

That the Board of School Trustees accepts the generous donations from the following:

- Donations to EVES from the Huckaby Family \$250, and from Dolan Auto Group \$2730.00.
- Donations to DHS from the Sugar Loaf Investments \$2000, and from Barrett Enterprises Group \$2500.
- A donation from Trustee Phil Cowee of \$1000 to go toward the survey and title transfer of the Yerington Booth Parr Field.

*Respectfully Submitted,
Wayne Workman, Superintendent*



East Valley Elementary
Home of the Panthers

4180 Farm District Road
Fernley, Nevada 89408

(775)575-3332 www.eves.lyoncsd.org Fax (775)575-3342

Billiejo Hogan
Principal

Shawn Romero
Vice Principal

Lauren Johnson
Counselor

December 20, 2022

Mr. & Mrs. James Huckaby
P.O. Box 402
Fernley, NV 89408

Dear Mr. & Mrs. Huckaby,

The administration, staff and students would like to thank you for your generous donation of \$250.00.

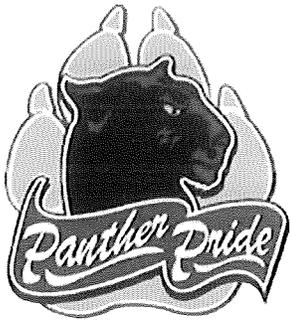
Community involvement and support is important, and I thank you for taking the time to be involved and supporting East Valley Elementary School.

Sincerely,

A handwritten signature in black ink, appearing to read "Billiejo Hogan", with a long horizontal line extending to the right.

Billiejo Hogan
Principal

cc: Lyon County School Board of Trustees



East Valley Elementary

Home of the Panthers

4180 Farm District Road
Fernley, Nevada 89408

(775)575-3332

www.eves.lyoncsd.org

Fax (775)575-3342

Billiejo Hogan
Principal

Shawn Romero
Vice Principal

Lauren Johnson
Counselor

December 20, 2022

Dolan Auto Group
1395 E. Newlands Drive
Fernley, NV 89408

The administration, staff and students would like to thank you for your generous donation of \$2,730.00.

Community involvement and support is important, and I thank you for taking the time to be involved and supporting East Valley Elementary School.

Sincerely,

Billiejo Hogan
Principal

cc: Lyon County School Board of Trustees

**Dayton High School
MEMORANDUM**

TO: Margaret Heim
FROM: Julie Bumgardner
DATE: December 22, 2022
SUBJECT: Donation to DHS

I would like the LCSD Board of Trustees to recognize and accept a generous donation from Sugar Loaf Investments, LLC to Dayton High School. Sugar Loaf Investments LLC donated \$2,000.00 to the Boys Basketball program. This will go towards equipment and gear for the program.

Thank you.



Julie Bumgardner

**Dayton High School
MEMORANDUM**

TO: Margaret Heim
FROM: Julie Bumgardner
DATE: January 9, 2023
SUBJECT: Donation to DHS

I would like the LCSD Board of Trustees to recognize and accept a generous donation from Barrett Enterprises Group to Dayton High School. Barrett Enterprises donated \$2,500.00 to the Wrestling program. This will go towards equipment and gear for the program.

Thank you.



Julie Bumgardner

**Lyon County School District
Board Memo**

Date: January 24, 2023
To: Board of School Trustees
From: Wayne Workman, Superintendent
Re: Certified Annual Financial Audit

Recommendation

That the Board of Trustees approve the June 30, 2022 Certified Annual Financial Audit.

Background Information

State statutes require an annual audit by independent certified public accountants be completed within four months of the school district's year end. The Board of School Trustees selected the accounting firm of Silva, Sceirine & Associates., LLC to perform the current audit. This audit will meet the requirements set forth in state statutes. The auditors' report on the basic financial statements and combining and individual fund statements is included in the financial section of the report.

At a later date, the requirements of the federal Single Audit Act of 1984 and related OMB Circular A-133 will be met. Although the deadline for this section is in September, 2023, we anticipate its conclusion in March 2023. The auditors' reports related specifically to the single audit and state laws will be released at that time.

Budget Considerations

N/A

Attachments:

June 30, 2022 Certified Annual Financial Audit.

*Respectfully Submitted,
Harman Bains, Director of Operations
Kyle Rodriguez, Fiscal Services Officer*

LYON COUNTY SCHOOL DISTRICT
FINANCIAL STATEMENTS &
SUPPLEMENTARY INFORMATION

Fiscal Year Ended
June 30, 2022



SILVA, SCEIRINE
& ASSOCIATES, LLC
CERTIFIED PUBLIC ACCOUNTANTS

LYON COUNTY SCHOOL DISTRICT

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INDEPENDENT AUDITORS' REPORT

To the Board of Trustees
Lyon County School District
Yerington, Nevada

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Lyon County School District, Yerington, Nevada (the District), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Lyon County School District as of June 30, 2022, and the respective changes in financial position, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation in the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

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

We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Prior Year Partial Comparative Information

We have previously audited in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of the District as of and for the year ended June 30, 2021, and have issued our report thereon dated January 23, 2022 which expressed a qualified opinion on the financial statements of the governmental activities; an unmodified opinion for each major fund, and a qualified opinion on the aggregate remaining fund information. The summarized comparative information presented in the basic financial statements as of and for the year ended June 30, 2021 is consistent with the audited financial statements from which it is derived.

The individual fund financial statements and schedules related to the 2021 financial statements are presented for purposes of additional analysis and were derived from and relate directly to the underlying accounting and other records used to prepare the 2021 financial statements. The information has been subjected to the auditing procedures applied in the audit of the 2021 basic financial statements and certain other additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare those financial statements or to those financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. The individual fund financial statements and schedules are consistent in relation to the basic financial statements from which they have been derived.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 23, 2023, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Silva, Scivone & Assoc, LLC

Reno, Nevada
January 23, 2023



LYON COUNTY SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2022

This section of the Lyon County School District's annual financial report presents a discussion and analysis of the District's financial performance for the fiscal year ended June 30, 2022. We encourage readers to read it in conjunction with the financial statements, which immediately follow this section.

FINANCIAL HIGHLIGHTS

- The District's net position increased by \$19.8 million for FY22, which followed an increase of \$6.1 million in FY21 and \$2.5 million in FY20.
- The District's governmental funds increased by \$41.2 million, due primarily to unspent bond proceeds of \$40.6 million as of June 30, 2022. Proceeds from bonds issued in FY22 were \$41.7 million.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the Lyon County School District's basic financial statements. The basic financial statements are comprised of the district-wide (sometimes referred to as "government-wide") financial statements, fund financial statements and schedules, and notes to the financial statements.

District-Wide Financial Statements

The *district-wide financial statements* are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

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

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

In many government entities, the government-wide financial statements distinguish functions that are supported by taxes and intergovernmental revenues from other functions that are intended to recover all or a significant portion of their costs through user fees and charges by reporting them as business-type activities. Because the District has no functions in this category, the entire statement represents governmental activities.

LYON COUNTY SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2022

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds – Governmental funds are used to account for essentially the same functions reported as governmental activities in the district-wide financial statements described above. However, unlike the district-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements. To provide a better understanding of the relationship between the fund statements and district-wide statements, both the governmental fund balance sheet and governmental fund statement of revenues, expenditures and changes in fund balances provide reconciliations between the two statement types.

The focus of the governmental fund statements is on major funds. The District has fifteen individual governmental funds of which the General, Special Education, Debt Service and Bond Projects funds are considered major. These funds are disclosed separately in the fund balance sheet and fund statement of revenues, expenditures and changes in fund balances. The remaining eleven funds are reported in combining statements in the supplementary information section of this report.

The District adopts an annual budget for all its governmental funds. Budgetary comparison statements for the General and Special Education funds have been included in the basic financial statements to demonstrate compliance with the adopted budgets.

Proprietary Funds – Proprietary funds are comprised of enterprise funds and internal service funds. As reported previously, the District has no business-type activities to be accounted for in enterprise funds. Internal service funds are used to accumulate and allocate costs internally among the District's various programs and functions. The District uses three internal service funds to account for the residual costs of self-insuring employees' health care; industrial injuries; and unemployment benefits. Because these services benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide statements.

The internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the internal service funds is provided in the combining statements in the supplementary information section of this report.

LYON COUNTY SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2022

Fiduciary Funds – Fiduciary funds statements provide information about the financial relationships in which the District acts solely as a trustee or agent for the benefit of others and are not reflected in the district-wide financial statements. The District's two fiduciary funds are the Student Scholarship Fund, a private-purpose trust fund, and the Student Activity Accounts, an agency fund. Effective July 1, 2021, the District implemented the provisions of Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*, as it relates to its student activity funds (aka Student Accounts Fund).

Notes to Financial Statements

The notes provide additional information that is necessary for a full understanding of the data provided in the district-wide and fund financial statements.

Supplementary Information

Supplementary information includes *required supplementary information* pertaining to the District's participation in Nevada PERS and information related to postemployment benefits (OPEB). In addition, the District provides combining and individual fund statements and schedules, and budget to actual comparisons, which comprise its supplementary information which is other than required.

DISTRICT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position (deficit) may serve over time as one useful indicator of a government's financial condition. The net position (deficit) includes the District's investment in capital assets less related outstanding debt that was issued to acquire the capital assets. As the District uses these capital assets to provide services to students, they are not available for future spending. As of June 30, 2022, the District's net investment in capital assets was \$78 million. Total net position includes \$10.4 million restricted for servicing long-term debt; \$4.3 million restricted for capital projects that will not be paid through the use of the bond proceeds in the Bond Projects Fund, and \$3.6 million for employee benefit (insurance) programs.

Following is a summary of the District's net position (deficit) as of June 30, 2022 and 2021:

LYON COUNTY SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2022

DISTRICT'S NET POSITION (DEFICIT)				
	2022	2021	Change	
	<i>(In Millions)</i>		\$	%
Assets				
Current and other assets	\$ 90.0	\$ 45.0	\$ 45.0	100.0%
Net capital assets	125.8	121.6	4.2	3.5%
Total Assets	<u>215.8</u>	<u>166.6</u>	<u>49.2</u>	<u>29.5%</u>
Deferred Outflows	<u>49.5</u>	<u>27.5</u>	<u>22.0</u>	<u>80.0%</u>
Liabilities				
Current liabilities	19.9	16.3	3.6	22.1%
Long-term liabilities	170.5	177.5	(7.0)	-3.9%
Total Liabilities	<u>190.4</u>	<u>193.8</u>	<u>(3.4)</u>	<u>-1.8%</u>
Deferred Inflows	<u>61.4</u>	<u>7.4</u>	<u>54.0</u>	<u>729.7%</u>
Net Position (Deficit)				
Net investment in capital assets	78.0	72.5	5.5	7.6%
Restricted	18.4	16.8	1.6	9.5%
Unrestricted	<u>(82.9)</u>	<u>(96.4)</u>	<u>13.5</u>	<u>14.0%</u>
Total Net Position (Deficit)	<u>\$ 13.5</u>	<u>\$ (7.1)</u>	<u>20.6</u>	<u>290.1%</u>

Users of this financial statement may gain a clearer understanding of the District's actual financial condition by adding deferred inflows related to pension and OPEB and the net pension and OPEB liabilities to the reported net position and subtracting deferred outflows related to pension and OPEB. The resulting net position would be \$112.6 million.

GASB statements are national and apply to all governmental financial reports which are prepared in accordance with generally accepted accounting principles. Under the standards required by GASB 68 and GASB 75, the pension and OPEB liability equals the District's proportionate share of each plan's collective present value of estimated future pension and OPEB benefits attributable to active and inactive employees' past service, less plan assets available to pay benefits.

GASB noted that the unfunded portion of the pension and OPEB benefit promise is a present obligation of the government – part of a bargained-for-benefit to the employee, and should accordingly be reported by

LYON COUNTY SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2022

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

Most long-term liabilities have set repayment schedules or, in the case of compensated absences, are satisfied through paid time-off or payments upon employees' termination from service. There is no repayment schedule for the pension and OPEB liabilities. Changes in pension and OPEB, contribution rates, and return on investments affect the balance of the pension and OPEB liability, but are outside the control of the participating local government. In the event that contributions, investment returns, and other changes are insufficient to keep up with the required pension and OPEB payments, State statute does not assign or identify the responsible party for the unfunded portion. In accordance with GASB 68 and GASB 75, the District's government-wide statements prepared on the accrual basis of accounting include an annual pension and OPEB expense for its proportionate share of each plan's change in net pension liability and OPEB liability not accounted for as deferred inflows or outflows.

For the eighth consecutive year, revenues increased – this year by over \$16.5 million, or 14.5%. This increase was lead primarily by a nearly 60% increase in grant funding. Importantly, significant portions of grant funding are not a guaranteed source.

To further understand what makes up the changes in net position for the current and previous years, the following table provides details of the District's activities.

LYON COUNTY SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2022

DISTRICT'S CHANGES IN NET POSITION		
	Governmental Activities	
	2022	2021
<i>(In Millions)</i>		
Revenues		
Program Revenues:		
Charges for services	\$ -	\$ -
Grants and contributions	36.6	22.7
General Revenues:		
Property taxes	10.0	21.5
Local school support taxes	-	13.6
Government service taxes	1.1	3.6
Unrestricted State aid	80.3	50.8
Other revenues	2.1	1.4
Total Revenues	<u>130.1</u>	<u>113.6</u>
Expenses		
Instructional services	55.5	56.5
Support services	44.4	40.1
Food service and other	4.1	3.8
Facilities acquisitions and construction	4.0	5.2
Interest on long-term debt	2.3	1.9
Total Expenses	<u>110.3</u>	<u>107.5</u>
Change in Net Position *	<u>\$ 19.8</u>	<u>\$ 6.1</u>

* Before prior-period adjustment for GASB 84 implementation.

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

The governmental funds (General Fund, special revenue funds, the Debt Service Fund, and the capital projects funds) reported a June 30, 2022 fund balance of \$74.2 million, an increase of \$42 million from the June 30, 2021 fund balance of \$32.2 million. This increase is primarily attributable to unspent bond proceeds of \$40.6 million at June 30, 2022, compared to \$6.7 million in the prior year. However, significant gains were seen in other governmental funds. The General Fund increased by \$4.0 million, compared to the prior year increase of \$2.0 million. The governmental fund balance includes \$10.4 million which is considered restricted for debt service and \$4.3 million restricted for capital projects. In addition, \$295 thousand in inventories are deemed to be the nonspendable component of fund balance. The remaining governmental fund balance is either assigned (\$3.1 million) or unassigned (\$15.1 million).

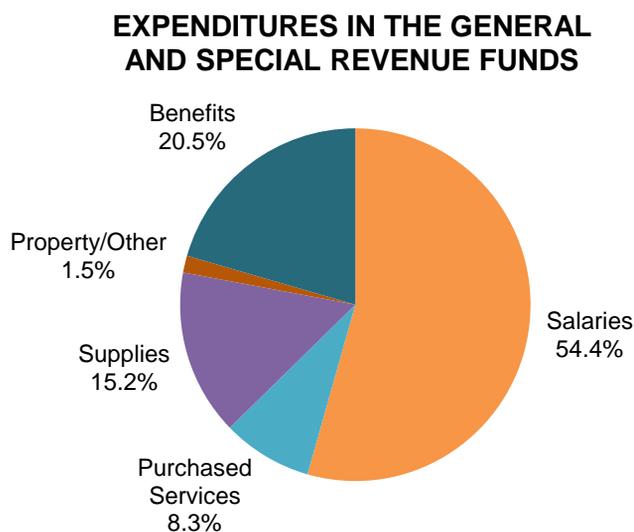
LYON COUNTY SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2022

The General Fund and the nine special revenue funds account for Lyon County School District's current operating revenues and expenditures. They include all governmental funds (except debt service and capital projects funds.)

Education is labor intensive as evidenced by the following graphic of expenditures by object group. Salaries and benefits for the General Fund and the special revenue funds approximated 75% of the funds' total expenditures for the fiscal year ended June 30, 2022, compared to 80% for FY 21. The chart below shows the composition of expenditures in the General Fund and the special revenue funds for FY21:



The Debt Service Fund's balance of \$10.4 million as of June 30, 2022 is approximately 107% of the debt service requirement for the FY ending June 30, 2023, compared to 104% last year. The fund's balance of \$10.4 million in addition to the budgeted revenues for FY23 are sufficient to cover the FY23 debt service requirement (principal and interest payments) of \$9.6 million.

The District has four capital projects funds, including the Bond Projects Fund, a major fund, which is used to account for proceeds of bond sales; related interest earnings and capital expenditures. During the year, \$5.5 million was spent from this fund in accordance with the District's Capital Improvement Plan. As previously mentioned, the June 30, 2022 fund balance of \$40 million is restricted for future capital expenditures.

The other three capital projects funds are used to accumulate resources, primarily Governmental Services Tax and the Residential Construction Tax for major capital acquisitions and improvements not part of the capital budgets related to bond issues.

LYON COUNTY SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2022

The capital projects funds' (exclusive of the Bond Projects Fund) had expenditures of \$2.8 million during the year, leaving a combined fund balance of \$4.3 million as of June 30, 2022, compared to \$5.1 million at the end of the previous year.

BUDGETARY HIGHLIGHTS

School districts in Nevada are funded in large part by state support derived from student enrollment at the end of the first school month. (However, see *Economic Factors and Next Year's Budget* for changes.) State statutes allow all school districts to amend their budgets throughout the year. Lyon County School District takes this opportunity to incorporate various adjustments into its budget, such as revising the fund balance carryover. The Business and Finance Office is authorized to transfer appropriations between accounts and funds, subject to subsequent approval by the Board of Trustees.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The District's capital assets as of June 30, 2022 and 2021 are as follows:

Capital Assets (Net of Depreciation)		
	2022	2021
	<i>(In Millions)</i>	
Land	\$ 8.8	\$ 8.8
Construction in progress	3.5	7.9
Buildings and improvements	93.7	84.9
Infrastructure	11.1	11.6
Equipment and vehicles	8.7	8.4
	<u>\$ 125.8</u>	<u>\$ 121.6</u>

Long-term Debt

As of June 30, 2022, the District had \$79.4 million of general obligation bonded debt outstanding, plus \$10 million in unamortized bond premiums which are being amortized over the lives of the applicable bond issues.

Currently, the District has authorization from the Lyon County Debt Management Commission to issue general obligation bonds. The District reserves the right to issue additional bonds at any time legal requirements are met. As of June 30, 2022, the District had \$283.3 million of statutory debt limit available. However, other factors such as overlapping tax rates, available revenues, market conditions and project specifications could reduce the availability.

LYON COUNTY SCHOOL DISTRICT

MANAGEMENT’S DISCUSSION AND ANALYSIS

JUNE 30, 2022

In addition to the District’s general obligation bonded debt, the District’s other debt includes \$1.8 million for compensated absences; \$66.8 million in net pension liability, and \$19.5 million for other postemployment benefits (OPEB).

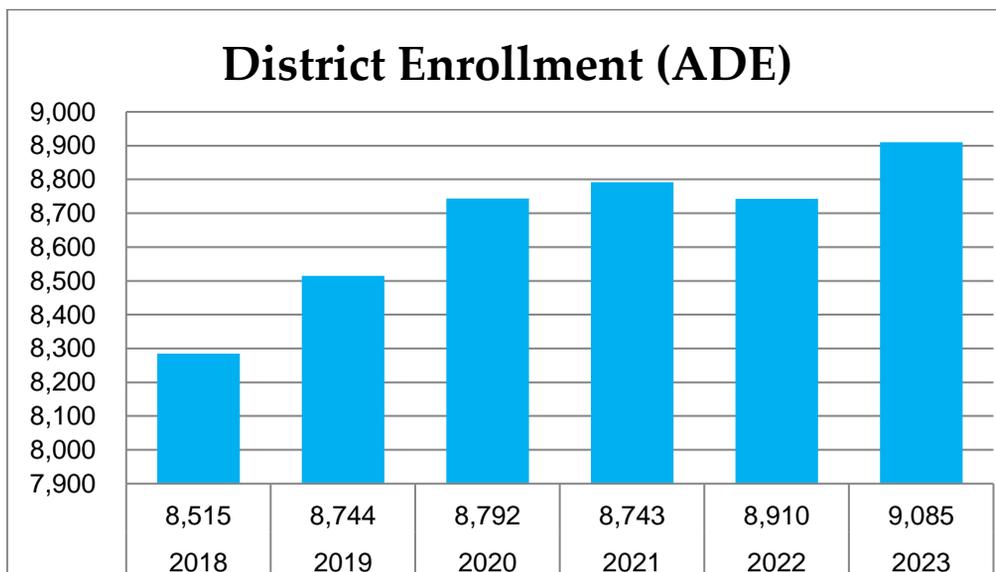
ECONOMIC FACTORS AND NEXT YEAR’S BUDGET

Enrollment and Funding

The State implemented the Pupil-Centered Funding Plan (PCFP), effective July 1, 2021. The PCFP combines money raised pursuant to state law at the local level with state money to provide a certain basic level of support to each pupil in the State. Adjustments to this basic level of support are made in consideration of the variances in local costs and for pupils with additional educational needs, so as to ensure that each Nevada school district provides a reasonably equal education opportunity to its pupils.

One of the factors determining the amount of PCFP funding received is the weighted student enrollment within the District. The State’s funding model utilizes a quarterly average daily enrollment (ADE) number multiplied by the districts’ per-pupil support amount to determine the districts’ adjusted base payments.

The following chart presents the District’s pupil enrollment (ADE) for 2018 through 2023:



In previous years, the “hold harmless” provisions of the DSA formula protected districts during times of declining enrollment, by providing that the guaranteed level of funding was based on the higher of the current or the previous year’s enrollment (unless the decline in enrollment was more than 5%, in which case the funding was based on the higher of the current or the previous two year’s enrollment). Now, Districts will only qualify for “hold-harmless” status if their enrollment decreased by more than 5%, and it will only then look to the previous year’s ADE. We do not anticipate that the District will qualify for “hold-harmless” status.

LYON COUNTY SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2022

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Lyon County School District's finances for all those with an interest in the District's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Business and Finance Office, 25 East Goldfield Avenue, Yerington, Nevada, 89447.

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LYON COUNTY SCHOOL DISTRICT

STATEMENT OF NET POSITION JUNE 30, 2022

	Governmental Activities
ASSETS	
Cash and investments	\$ 72,319,836
Receivables	16,815,436
Inventories	294,495
Restricted cash	573,000
Capital assets not being depreciated	12,357,217
Capital assets, net of accumulated depreciation	113,405,863
Total Assets	215,765,847
DEFERRED OUTFLOWS OF RESOURCES	
Deferred charge on refunding	975,807
Deferred outflows related to pensions and OPEB	48,567,139
	49,542,946
Total Assets and Deferred Outflows of Resources	265,308,793
LIABILITIES	
Accounts and claims payable	5,978,033
Accrued liabilities	5,943,750
Incurred but unreported claims	862,000
Unearned revenues	259,238
Noncurrent liabilities:	
Due within one year	6,882,272
Due in more than one year	84,252,175
Obligation for other postemployment benefits	19,461,211
Net pension liability	66,766,497
Total Liabilities	190,405,176
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows related to pensions and OPEB	61,386,210
Total Liabilities and Deferred Inflows of Resources	251,791,386
NET POSITION	
Net investment in capital assets	77,992,776
Restricted for:	
Debt service	10,392,351
Employee benefit programs	3,635,584
Capital projects	4,341,111
Unrestricted	(82,844,415)
Total Net Position	\$ 13,517,407

LYON COUNTY SCHOOL DISTRICT

STATEMENT OF ACTIVITIES YEAR ENDED JUNE 30, 2022

PROGRAMS / FUNCTIONS	EXPENSES	PROGRAM REVENUES		NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION	
		CHARGES FOR SERVICES	GRANTS AND CONTRIBUTIONS OPERATING CAPITAL		
Instruction	\$ (55,501,701)	\$ -	\$ 16,519,603	\$ -	\$ (38,982,098)
Support Services	(44,436,794)	-	13,226,228	833,398	(30,377,168)
Facilities Acquisition and Construction	(3,940,091)	-	-	-	(3,940,091)
Food Service and Community Services	(4,077,163)	22,392	5,992,426	-	1,937,655
Interest and other costs of long-term debt	(2,316,543)	-	-	-	(2,316,543)
	<u>\$ (110,272,292)</u>	<u>\$ 22,392</u>	<u>\$ 35,738,257</u>	<u>\$ 833,398</u>	<u>(73,678,245)</u>
General Revenues:					
Property taxes					10,044,786
Pupil-Centered Funding Plan					80,271,823
Residential Construction taxes					996,235
Governmental services taxes					1,080,480
Earnings (loss) on investments					(220,310)
Other local sources					1,335,835
Total General Revenues					<u>93,508,849</u>
Change in Net Position					<u>19,830,604</u>
NET POSITION (DEFICIT), July 1, 2021, as originally stated					(7,146,298)
Prior period adjustment					<u>833,101</u>
NET POSITION (DEFICIT), July 1, 2021, as restated					<u>(6,313,197)</u>
NET POSITION, June 30, 2022					<u>\$ 13,517,407</u>

LYON COUNTY SCHOOL DISTRICT

BALANCE SHEET GOVERNMENTAL FUNDS JUNE 30, 2022

(WITH COMPARATIVE ACTUAL AMOUNTS AS OF JUNE 30, 2021)

Page 1 of 2

	GENERAL FUND	SPECIAL EDUCATION FUND	DEBT SERVICE FUND	BOND PROJECTS FUND
ASSETS				
Cash and investments	\$ 6,386,225	\$ 1,245,681	\$ 10,451,747	\$ 40,623,447
Receivables	6,715,708	682,413	25,571	455
Due from other funds	8,217,239	-	-	-
Inventories	269,141	-	-	-
Total Assets	\$ 21,588,313	\$ 1,928,094	\$ 10,477,318	\$ 40,623,902
LIABILITIES				
Accounts payable	\$ 2,624,866	\$ 551	\$ -	\$ 635,510
Accrued payroll	4,316,852	1,210,505	-	-
Due to other funds	-	-	-	-
Unearned revenue	-	-	84,967	-
Total Liabilities	6,941,718	1,211,056	84,967	635,510
FUND BALANCES				
Nonspendable	269,141	-	-	-
Restricted	-	-	10,392,351	39,988,392
Assigned	-	717,038	-	-
Unassigned	14,377,454	-	-	-
Total Fund Balances	14,646,595	717,038	10,392,351	39,988,392
Total Liabilities and Fund Balances	\$ 21,588,313	\$ 1,928,094	\$ 10,477,318	\$ 40,623,902

LYON COUNTY SCHOOL DISTRICT

BALANCE SHEET GOVERNMENTAL FUNDS JUNE 30, 2022

(WITH COMPARATIVE ACTUAL AMOUNTS AS OF JUNE 30, 2021)

Page 2 of 2

	OTHER	TOTALS	
	GOVERNMENTAL FUNDS	2022	2021
ASSETS			
Cash and investments	\$ 9,645,947	\$ 68,353,047	\$ 30,756,219
Receivables	9,380,003	16,804,150	9,730,903
Due from other funds	-	8,217,239	5,000,330
Inventories	25,354	294,495	244,614
Total Assets	\$ 19,051,304	\$ 93,668,931	\$ 45,732,066
LIABILITIES			
Accounts payable	\$ 1,765,856	\$ 5,026,783	\$ 3,254,944
Accrued payroll	416,393	5,943,750	5,018,998
Due to other funds	8,217,239	8,217,239	5,000,330
Unearned revenue	174,331	259,298	258,831
Total Liabilities	10,573,819	19,447,070	13,533,103
FUND BALANCES			
Nonspendable	25,354	294,495	244,614
Restricted	5,338,763	55,719,506	20,232,009
Assigned	3,113,368	3,830,406	8,240,126
Unassigned	-	14,377,454	3,482,214
Total Fund Balances	8,477,485	74,221,861	32,198,963
Total Liabilities and Fund Balances	\$ 19,051,304	\$ 93,668,931	\$ 45,732,066

LYON COUNTY SCHOOL DISTRICT

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION JUNE 30, 2022

Total Fund Balance - Governmental Funds	\$ 74,221,861
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental funds are not current financial resources and therefore not reported as governmental fund assets.	125,763,080
General obligation bonds are not reported as fund liabilities since they will not be paid with current resources.	(79,360,000)
Premiums related to long-term debt are not capitalized and amortized in the fund statements since they do not represent available resources.	(10,009,558)
Unamortized amounts on refundings are not recognized in the funds.	975,807
The liability for interest on general obligation bonds is reported in the fund statements when due and as accrued in the Statement of Activities.	(897,759)
The liabilities for estimated future payments of benefits to be provided to current and future retirees and the liability for compensated absences are not due and payable in the current period; therefore, the liabilities and related deferred amounts are not reported in the funds.	(14,564,937)
The net pension liability is not due and payable in the current period; therefore, the liability and related deferred amounts are not reported in the funds.	(86,246,671)
Internal service funds are used to account for various employee benefit programs. The assets and liabilities of the internal service funds are included with governmental activities.	<u>3,635,584</u>
Total Net Position - Governmental Activities	<u><u>\$ 13,517,407</u></u>

LYON COUNTY SCHOOL DISTRICT

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS YEAR ENDED JUNE 30, 2022

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

Page 1 of 2

	GENERAL FUND	SPECIAL EDUCATION FUND	DEBT SERVICE FUND	BOND PROJECTS FUND
REVENUES				
Local sources	\$ (188,070)	\$ -	\$ 10,068,232	\$ 6,732
State sources	80,271,823	12,655,661	-	-
Federal sources	943,132	-	-	-
Total Revenues	<u>81,026,885</u>	<u>12,655,661</u>	<u>10,068,232</u>	<u>6,732</u>
EXPENDITURES				
Regular programs	36,154,579	-	-	-
Special programs	307,302	9,470,383	-	-
Vocational programs	1,714,768	-	-	-
Adult instruction	2,913	-	-	-
Other instructional programs	671,974	-	-	-
Extra-curricular activities	1,298,799	-	-	-
Support services:				
Student support	3,207,119	2,909,832	-	-
Instructional staff support	1,708,899	-	-	-
General administration	2,188,913	264,743	-	211,130
School administration	8,053,619	-	-	-
Central services	6,534,331	-	-	-
Operations and maintenance	9,952,007	2,505	-	-
Student transportation	4,005,594	702,270	-	-
Noninstructional services:				
Food service	-	-	-	-
Community service	-	-	-	-
Facilities acquisition and construction	-	-	-	5,503,780
Debt service:				
Principal	-	-	5,880,000	2,730,000
Interest	-	-	2,229,345	-
Other	-	-	2,350	-
Total Expenditures	<u>75,800,817</u>	<u>13,349,733</u>	<u>8,111,695</u>	<u>8,444,910</u>
Revenues Over (Under) Expenditures	<u>5,226,068</u>	<u>(694,072)</u>	<u>1,956,537</u>	<u>(8,438,178)</u>
OTHER FINANCING SOURCES (USES)				
Sales of capital assets	38,405	-	-	-
Proceeds from refunding bonds	-	-	-	-
Proceeds from bond sales	-	-	-	37,365,000
Bond premium	-	-	-	4,362,247
Payments to refunded bond escrow agent	-	-	-	-
Transfers (to) from other funds	(1,290,865)	1,400,000	-	-
Total Other Financing Sources (Uses)	<u>(1,252,460)</u>	<u>1,400,000</u>	<u>-</u>	<u>41,727,247</u>
Net Change in Fund Balances	<u>3,973,608</u>	<u>705,928</u>	<u>1,956,537</u>	<u>33,289,069</u>
FUND BALANCES, July 1, as originally stated	10,672,987	11,110	8,435,814	6,699,323
Prior period adjustment	-	-	-	-
FUND BALANCES, July 1, as restated	<u>10,672,987</u>	<u>11,110</u>	<u>8,435,814</u>	<u>6,699,323</u>
FUND BALANCES, June 30	<u>\$ 14,646,595</u>	<u>\$ 717,038</u>	<u>\$ 10,392,351</u>	<u>\$ 39,988,392</u>

See accompanying notes.

LYON COUNTY SCHOOL DISTRICT

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS YEAR ENDED JUNE 30, 2022

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

Page 2 of 2

	OTHER GOVERNMENTAL FUNDS	TOTALS	
		2022	2021
REVENUES			
Local sources	\$ 3,334,687	\$ 13,221,581	\$ 44,021,385
State sources	2,689,279	95,616,763	57,795,124
Federal sources	20,283,583	21,226,715	11,766,620
Total Revenues	<u>26,307,549</u>	<u>130,065,059</u>	<u>113,583,129</u>
EXPENDITURES			
Regular programs	6,345,736	42,500,315	37,795,017
Special programs	2,101,230	11,878,915	11,421,973
Vocational programs	417,843	2,132,611	1,920,412
Adult instruction	329,728	332,641	259,231
Other instructional programs	838,163	1,510,137	2,680,326
Extra-curricular activities	1,073,302	2,372,101	1,067,523
Support services:			
Student support	3,652,174	9,769,125	8,947,165
Instructional staff support	1,138,137	2,847,036	2,132,104
General administration	446,925	3,111,711	2,478,530
School administration	245,568	8,299,187	7,896,042
Central services	410,190	6,944,521	6,073,454
Operations and maintenance	643,896	10,598,408	8,639,091
Student transportation	272,000	4,979,864	4,820,622
Noninstructional services:			
Food service	4,105,529	4,105,529	3,656,438
Community service	73,104	73,104	59,713
Facilities acquisition and construction	2,840,234	8,344,014	8,057,487
Debt service:			
Principal	-	8,610,000	5,065,000
Interest	-	2,229,345	2,026,265
Other	-	2,350	196,758
Total Expenditures	<u>24,933,759</u>	<u>130,640,914</u>	<u>115,193,151</u>
Revenues Over (Under) Expenditures	<u>1,373,790</u>	<u>(575,855)</u>	<u>(1,610,022)</u>
OTHER FINANCING SOURCES (USES)			
Sales of capital assets		38,405	5,330
Proceeds from refunding bonds	-	-	14,925,000
Proceeds from bond sales	-	37,365,000	-
Bond premium	-	4,362,247	2,643,487
Payments to refunded bond escrow agent	-	-	(18,503,000)
Transfers (to) from other funds	(109,135)	-	-
Total Other Financing Sources (Uses)	<u>(109,135)</u>	<u>41,765,652</u>	<u>(929,183)</u>
Net Change in Fund Balances	<u>1,264,655</u>	<u>41,189,797</u>	<u>(2,539,205)</u>
FUND BALANCES, July 1,			
as originally stated	6,379,729	32,198,963	34,378,168
Prior period adjustment	833,101	833,101	-
FUND BALANCES, July 1, as restated	<u>7,212,830</u>	<u>33,032,064</u>	<u>34,738,168</u>
FUND BALANCES, June 30	<u>169 8,477,485</u>	<u>\$ 74,221,861</u>	<u>\$ 32,198,963</u>

See accompanying notes.

LYON COUNTY SCHOOL DISTRICT

RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES YEAR ENDED JUNE 30, 2022

Net Change in Fund Balances - Governmental Funds \$ 41,189,797

Amounts reported for governmental activities in the Statement of Activities are different because:

Capital outlays to purchase or build capital assets are reported in governmental funds as expenditures. However, for governmental activities those costs are reported in the Statement of Net Position and allocated over their estimated useful lives as annual depreciation expense in the Statement of Activities.	4,190,603
In the Statement of Activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	(604,512)
Issuance of new debt is a resource in the governmental funds, but increases long-term liabilities in the Statement of Net Position.	(37,365,000)
Bond premiums realized when debt is incurred are recognized in the funds; however, they are deferred in the district-wide statements and recognized over the term of the associated debt.	(3,635,985)
Change in pension expense related to deferred items.	9,312,227
Any gain or loss on certain advance refundings of long-term debt are recognized currently in the fund statements. The gain or loss is deferred in the Statement of Net Position and amortized as interest expense over the life of the debt in the Statement of Activities.	(206,597)
Repayment of bond principal is an expenditure in the governmental funds, but it reduces long-term liabilities in the Statement of Net Position and does not affect the Statement of Activities.	8,610,000
The change in the long-term portion of compensated absences is reported in the Statement of Activities. These do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.	(81,421)
The full cost of postemployment benefits to current employees earned during the current year and the amortization of the past cost is recognized as an expense in the Statement of Activities while only the current contributions are reported in the fund statements.	(1,924,163)
Internal service funds are used by the District to charge the costs of employee benefit programs to the individual funds. The net income (loss) of the internal service funds are reported with governmental activities.	<u>345,655</u>

Change in Net Position \$ 19,830,604

LYON COUNTY SCHOOL DISTRICT

GENERAL FUND STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL YEAR ENDED JUNE 30, 2022

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

	2022 BUDGET		2022		2021
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
REVENUES					
Local Sources:					
Property taxes	\$ 11,376,036	\$ -	\$ -	\$ -	\$ 12,088,291
Sales taxes	12,854,689	-	-	-	13,626,218
Franchise fees	150,000	150,000	-	(150,000)	386,475
Government services tax	2,473,393	-	-	-	2,568,084
Earnings on investments	15,000	15,000	-	(15,000)	1,376
Other local revenue	46,000	26,000	(188,070)	(214,070)	83,247
	<u>26,915,118</u>	<u>191,000</u>	<u>(188,070)</u>	<u>(379,070)</u>	<u>28,753,691</u>
State Sources:					
Pupil-Centered Funding Plan	-	79,962,658	80,271,823	309,165	-
Distributive School Fund	58,269,032	-	-	-	50,767,222
	<u>58,269,032</u>	<u>79,962,658</u>	<u>80,271,823</u>	<u>309,165</u>	<u>50,767,222</u>
Federal Sources:					
E-Rate funds	250,000	250,000	833,398	583,398	531,054
Forest Service	25,000	25,000	109,734	84,734	96,175
	<u>275,000</u>	<u>275,000</u>	<u>943,132</u>	<u>668,132</u>	<u>627,229</u>
Total Revenue	<u>85,459,150</u>	<u>80,428,658</u>	<u>81,026,885</u>	<u>598,227</u>	<u>80,148,142</u>
EXPENDITURES					
Regular Programs:					
Instruction:					
Salaries	23,838,495	27,025,420	23,594,417	3,431,003	21,861,937
Benefits	9,958,964	11,296,912	9,894,618	1,402,294	9,878,539
Purchased services	212,577	223,206	160,144	63,062	76,987
Supplies	1,883,834	2,260,601	2,495,953	(235,352)	732,980
Other	6,835	6,835	9,447	(2,612)	2,645
Total Regular Programs	<u>35,900,705</u>	<u>40,812,974</u>	<u>36,154,579</u>	<u>4,658,395</u>	<u>32,553,088</u>
Special Programs:					
Gifted and Talented:					
Salaries	224,891	224,891	194,891	30,000	180,792
Benefits	89,772	89,772	112,411	(22,639)	78,078
Total Special Programs	<u>314,663</u>	<u>314,663</u>	<u>307,302</u>	<u>7,361</u>	<u>258,870</u>

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Continued on next page.

See accompanying notes.

LYON COUNTY SCHOOL DISTRICT

GENERAL FUND STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL YEAR ENDED JUNE 30, 2022

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

	2022 BUDGET		2022		2021
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
Vocational Programs:					
Salaries	\$ 1,179,768	\$ 1,203,363	\$ 1,057,445	\$ 145,918	\$ 1,053,084
Benefits	486,906	496,644	450,592	46,052	440,449
Purchased services	35,076	35,076	89,223	(54,147)	24,331
Supplies	77,138	93,138	116,016	(22,878)	70,660
Other	1,149	1,149	1,492	(343)	781
Total Vocational Programs	<u>1,780,037</u>	<u>1,829,370</u>	<u>1,714,768</u>	<u>114,602</u>	<u>1,589,305</u>
Other Instructional Programs:					
Salaries	1,499,897	1,529,466	467,044	1,062,422	1,395,733
Benefits	617,480	629,811	201,815	427,996	591,129
Purchased services	29,387	29,387	-	29,387	-
Supplies	16,921	17,259	3,115	14,144	12,658
Total Other Instructional Programs	<u>2,163,685</u>	<u>2,205,923</u>	<u>671,974</u>	<u>1,533,949</u>	<u>1,999,520</u>
Adult Education:					
Salaries	25,751	25,751	500	25,251	1,266
Benefits	5,759	5,759	208	5,551	227
Purchased services	11,376	11,376	1,765	9,611	1,625
Supplies	11,376	17,064	440	16,624	6,087
Total Adult Education	<u>54,262</u>	<u>59,950</u>	<u>2,913</u>	<u>57,037</u>	<u>9,205</u>
Extra-Curricular Activities:					
Co-Curricular:					
Salaries	334,396	341,084	246,575	94,509	183,320
Benefits	12,842	13,099	7,141	5,958	25,524
Purchased services	11,471	11,700	6,943	4,757	-
Supplies	5,688	5,802	3,587	2,215	498
Other	58,075	58,075	679	57,396	1,095
	<u>422,472</u>	<u>429,760</u>	<u>264,925</u>	<u>164,835</u>	<u>210,437</u>

Continued on next page.

LYON COUNTY SCHOOL DISTRICT

GENERAL FUND STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL YEAR ENDED JUNE 30, 2022

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

	2022 BUDGET		2022		2021
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
Athletics:					
Salaries	\$ 772,536	\$ 787,987	\$ 653,666	\$ 134,321	\$ 623,337
Benefits	77,170	78,713	58,184	20,529	59,190
Purchased services	165,898	169,216	183,360	(14,144)	61,164
Supplies	111,863	114,100	122,250	(8,150)	104,633
Property	-	-	6,300	(6,300)	-
Other	373,447	380,670	10,114	370,556	8,762
	<u>1,500,914</u>	<u>1,530,686</u>	<u>1,033,874</u>	<u>496,812</u>	<u>857,086</u>
Total Extra-Curricular					
Activities	<u>1,923,386</u>	<u>1,960,446</u>	<u>1,298,799</u>	<u>661,647</u>	<u>1,067,523</u>
Undistributed Expenditures:					
Student Support:					
Salaries	2,377,435	2,615,179	2,284,116	331,063	2,247,006
Benefits	946,553	1,041,208	907,825	133,383	927,455
Purchased services	120,394	126,414	1,192	125,222	324
Supplies	16,834	17,676	13,986	3,690	82,795
Other	427	448	-	448	-
	<u>3,461,643</u>	<u>3,800,925</u>	<u>3,207,119</u>	<u>593,806</u>	<u>3,257,580</u>
Instructional Staff Support:					
Salaries	1,223,066	1,345,373	1,066,304	279,069	964,922
Benefits	431,345	474,480	337,739	136,741	311,761
Purchased services	126,153	132,461	133,841	(1,380)	17,520
Supplies	296,312	311,128	152,727	158,401	108,773
Other	3,317	3,481	18,288	(14,807)	(8,591)
	<u>2,080,193</u>	<u>2,266,923</u>	<u>1,708,899</u>	<u>558,024</u>	<u>1,394,385</u>
General Administration:					
Salaries	864,552	951,007	868,098	82,909	852,920
Benefits	563,117	619,429	675,467	(56,038)	620,885
Purchased services	359,155	577,113	578,107	(994)	445,189
Supplies	25,541	28,095	31,117	(3,022)	21,363
Property	-	-	19,734	(19,734)	-
Other	104,965	304,965	16,390	288,575	99,473
	<u>1,917,330</u>	<u>2,480,609</u>	<u>2,188,913</u>	<u>291,696</u>	<u>2,039,830</u>

Continued on next page.

See accompanying notes.

LYON COUNTY SCHOOL DISTRICT

GENERAL FUND STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL YEAR ENDED JUNE 30, 2022

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

	2022 BUDGET		2022		2021
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
School Administration:					
Salaries	\$ 5,855,991	\$ 6,441,590	\$ 5,537,086	\$ 904,504	\$ 5,425,904
Benefits	2,193,551	2,412,906	2,087,734	325,172	2,042,040
Purchased services	182,954	392,102	223,854	168,248	229,974
Supplies	185,084	203,592	189,574	14,018	186,898
Property	29,576	31,055	5,500	25,555	-
Other	10,427	10,949	9,871	1,078	11,226
	<u>8,457,583</u>	<u>9,492,194</u>	<u>8,053,619</u>	<u>1,438,575</u>	<u>7,896,042</u>
Central Services:					
Salaries	2,064,310	2,270,741	1,968,541	302,200	1,847,355
Benefits	681,539	749,693	627,486	122,207	543,399
Purchased services	950,721	1,395,257	1,447,276	(52,019)	1,238,729
Supplies	1,377,500	1,515,250	2,351,681	(836,431)	1,516,026
Property	423,632	444,814	125,571	319,243	32,175
Other	26,206	27,516	13,776	13,740	7,783
	<u>5,523,908</u>	<u>6,403,271</u>	<u>6,534,331</u>	<u>(131,060)</u>	<u>5,185,467</u>
Operation and Maintenance:					
Salaries	3,686,130	3,870,437	3,433,392	437,045	3,320,277
Benefits	1,328,771	1,395,210	1,181,350	213,860	1,143,221
Purchased services	1,365,274	1,433,538	1,696,944	(263,406)	1,658,571
Supplies	2,117,262	2,540,714	2,589,585	(48,871)	2,105,004
Property	23,700	24,885	1,037,390	(1,012,505)	-
Other	9,859	10,351	13,346	(2,995)	12,975
	<u>8,530,996</u>	<u>9,275,135</u>	<u>9,952,007</u>	<u>(676,872)</u>	<u>8,240,048</u>
Student Transportation:					
Salaries	2,242,005	2,354,105	1,994,861	359,244	1,959,419
Benefits	869,392	912,862	719,588	193,274	718,726
Purchased services	326,649	342,981	275,636	67,345	259,471
Supplies	452,975	652,975	884,002	(231,027)	549,161
Property	100,000	750,000	129,387	620,613	393,584
Other	(306,000)	(306,000)	2,120	(308,120)	39,802
	<u>3,685,021</u>	<u>4,706,923</u>	<u>4,005,594</u>	<u>701,329</u>	<u>3,920,163</u>

Continued on next page.

LYON COUNTY SCHOOL DISTRICT

GENERAL FUND STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL YEAR ENDED JUNE 30, 2022

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

	2022 BUDGET		2022		2021
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
Total Undistributed Expenditures	\$ 33,656,674	\$ 38,425,980	\$ 35,650,482	\$ 2,775,498	\$ 31,933,515
Total Expenditures	<u>75,793,412</u>	<u>85,609,306</u>	<u>75,800,817</u>	<u>9,808,489</u>	<u>69,411,026</u>
Revenues Over Expenditures	<u>9,665,738</u>	<u>(5,180,648)</u>	<u>5,226,068</u>	<u>10,406,716</u>	<u>10,737,116</u>
OTHER FINANCING SOURCES (USES)					
Sales of capital assets	-	-	38,405	38,405	5,330
Transfers from other funds	109,135	109,135	109,135	-	-
Transfers (to) other funds	(10,000,000)	(1,400,000)	(1,400,000)	-	(8,750,000)
Contingency	<u>-</u>	<u>(500,000)</u>	<u>-</u>	<u>500,000</u>	<u>-</u>
Total Other Financing (Uses)	<u>(9,890,865)</u>	<u>(1,790,865)</u>	<u>(1,252,460)</u>	<u>538,405</u>	<u>(8,744,670)</u>
Net Change in Fund Balance	(225,127)	(6,971,513)	3,973,608	10,945,121	1,992,446
FUND BALANCE, July 1	<u>10,672,987</u>	<u>10,672,987</u>	<u>10,672,987</u>	<u>-</u>	<u>8,680,541</u>
FUND BALANCE, June 30	<u>\$ 10,447,860</u>	<u>\$ 3,701,474</u>	<u>\$ 14,646,595</u>	<u>\$ 10,945,121</u>	<u>\$ 10,672,987</u>

LYON COUNTY SCHOOL DISTRICT

SPECIAL EDUCATION FUND STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL YEAR ENDED JUNE 30, 2022

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

	2022 BUDGET		2022		2021
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
REVENUES					
State Sources:					
Pupil-Centered Funding Plan	\$ -	\$ 12,659,164	\$ 12,655,661	\$ (3,503)	\$ -
Distributive School Fund	4,012,938	-	-	-	4,318,747
	4,012,938	12,659,164	12,655,661	(3,503)	4,318,747
EXPENDITURES					
Special Programs:					
Instruction:					
Salaries	6,962,798	6,992,798	6,557,927	434,871	6,466,827
Benefits	2,904,280	2,904,280	2,889,035	15,245	2,859,481
Purchased services	104,583	104,583	168	104,415	311
Supplies	30,692	30,692	23,253	7,439	11,761
	10,002,353	10,032,353	9,470,383	561,970	9,338,380
Undistributed Expenditures:					
Student Support:					
Salaries	1,892,918	1,892,918	1,494,656	398,262	1,678,362
Benefits	826,325	826,325	611,816	214,509	660,897
Purchased services	266,165	266,165	803,188	(537,023)	410,103
Supplies	1,104	1,104	172	932	9
	2,986,512	2,986,512	2,909,832	76,680	2,749,371
Instructional Staff Support:					
Salaries	5,851	5,851	-	5,851	-
Benefits	1,178	1,178	-	1,178	-
Purchased services	552	552	-	552	1,267
Supplies	828	828	-	828	-
	8,409	8,409	-	8,409	1,267
General Administration:					
Salaries	184,193	184,193	188,831	(4,638)	167,645
Benefits	69,862	69,862	67,014	2,848	59,130
Purchased services	9,145	9,145	7,065	2,080	38,177
Supplies	11,036	11,036	1,833	9,203	2,776
Other	-	-	-	-	9,780
	274,236	274,236	264,743	9,493	277,508

Continued on next page.

See accompanying notes.

LYON COUNTY SCHOOL DISTRICT

SPECIAL EDUCATION FUND STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL YEAR ENDED JUNE 30, 2022

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

	<u>2022 BUDGET</u>		<u>2022</u>		<u>2021</u>
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>	<u>ACTUAL</u>
Operations and Maintenance:					
Supplies	\$ -	\$ -	\$ 2,505	\$ (2,505)	\$ 15,835
Student Transportation:					
Salaries	471,602	511,602	497,680	13,922	496,415
Benefits	206,094	206,094	204,590	1,504	195,993
Purchased services	16,886	16,886	-	16,886	-
	<u>694,582</u>	<u>734,582</u>	<u>702,270</u>	<u>32,312</u>	<u>692,408</u>
Total Undistributed Expenditures	<u>3,963,739</u>	<u>4,003,739</u>	<u>3,879,350</u>	<u>124,389</u>	<u>3,736,389</u>
Total Expenditures	<u>13,966,092</u>	<u>14,036,092</u>	<u>13,349,733</u>	<u>686,359</u>	<u>13,074,769</u>
Revenues Over (Under)					
Expenditures	(9,953,154)	(1,376,928)	(694,072)	682,856	(8,756,022)
OTHER FINANCING SOURCES					
Transfers from other funds	<u>10,000,000</u>	<u>1,400,000</u>	<u>1,400,000</u>	<u>-</u>	<u>8,750,000</u>
Net Change in Fund Balance	46,846	23,072	705,928	682,856	(6,022)
FUND BALANCE, July 1	<u>11,110</u>	<u>11,110</u>	<u>11,110</u>	<u>-</u>	<u>17,132</u>
FUND BALANCE, June 30	<u>\$ 57,956</u>	<u>\$ 34,182</u>	<u>\$ 717,038</u>	<u>\$ 682,856</u>	<u>\$ 11,110</u>

LYON COUNTY SCHOOL DISTRICT

PROPRIETARY FUNDS STATEMENT OF NET POSITION JUNE 30, 2022

(WITH COMPARATIVE ACTUAL AMOUNTS FOR JUNE 30, 2021)

	GOVERNMENTAL ACTIVITIES INTERNAL SERVICE FUNDS	
	<u>2022</u>	<u>2021</u>
ASSETS		
Cash and investments	\$ 3,966,789	\$ 3,428,668
Cash with fiscal agent	-	283,195
Accounts receivable	11,286	21,276
Restricted cash	<u>573,000</u>	<u>585,000</u>
Total Assets	<u>4,551,075</u>	<u>4,318,139</u>
LIABILITIES		
Accounts and claims payable	53,491	127,210
Incurred but unreported claims	<u>862,000</u>	<u>901,000</u>
Total Liabilities	<u>915,491</u>	<u>1,028,210</u>
NET POSITION		
Restricted for employee benefits program	<u>\$ 3,635,584</u>	<u>\$ 3,289,929</u>

LYON COUNTY SCHOOL DISTRICT

PROPRIETARY FUNDS
STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN FUND NET POSITION
YEAR ENDED JUNE 30, 2022

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

	GOVERNMENTAL ACTIVITIES INTERNAL SERVICE FUNDS	
	2022	2021
OPERATING REVENUES		
Charges for services	\$ 826,255	\$ 7,379,496
Refunds and rebates	252,416	844,077
	1,078,671	8,223,573
OPERATING EXPENSES		
Benefit claims	562,052	5,827,234
Purchased services	170,186	1,194,661
Other	1,205	(18,294)
	733,443	7,003,601
Total Operating Expenses	733,443	7,003,601
Operating Income (Loss)	345,228	1,219,972
NONOPERATING REVENUES		
Earnings on investments	427	1,548
	427	1,548
Change in Net Position	345,655	1,221,520
NET POSITION, July 1	3,289,929	2,068,409
NET POSITION, June 30	\$ 3,635,584	\$ 3,289,929

LYON COUNTY SCHOOL DISTRICT

PROPRIETARY FUNDS STATEMENT OF CASH FLOWS YEAR ENDED JUNE 30, 2022

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

	GOVERNMENTAL ACTIVITIES INTERNAL SERVICE FUNDS	
	<u>2022</u>	<u>2021</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Premiums received from other funds	\$ 836,245	\$ 7,378,194
Refunds and rebates received	252,416	844,077
Payments of benefits	(621,937)	(7,111,462)
Insurance premiums and other payments	<u>(224,225)</u>	<u>(1,135,039)</u>
Net Cash Provided (Used) by Operating Activities	<u>242,499</u>	<u>(24,230)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest received on investments	<u>427</u>	<u>1,548</u>
Net Increase (Decrease) in Cash and Cash Equivalents	242,926	(22,682)
CASH AND CASH EQUIVALENTS, July 1	<u>4,296,863</u>	<u>4,319,545</u>
CASH AND CASH EQUIVALENTS, June 30	<u>\$ 4,539,789</u>	<u>\$ 4,296,863</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating income (loss)	<u>\$ 345,228</u>	<u>\$ 1,219,972</u>
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Changes in assets and liabilities:		
Accounts receivable	9,990	(6,550)
Accounts and claims payable	(73,719)	112,348
Incurred but unreported claims	<u>(39,000)</u>	<u>(1,350,000)</u>
Total Adjustments	<u>(102,729)</u>	<u>(1,244,202)</u>
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>\$ 242,499</u>	<u>\$ (24,230)</u>

LYON COUNTY SCHOOL DISTRICT

FIDUCIARY FUND
STATEMENT OF FIDUCIARY NET POSITION
JUNE 30, 2022
(WITH COMPARATIVE ACTUAL AMOUNTS FOR JUNE 30, 2021)

	PRIVATE PURPOSE TRUST STUDENT SCHOLARSHIPS	
	<u>2022</u>	<u>2021</u>
ASSETS		
Cash and investments	\$ 941,202	\$ 962,714
Total Assets	<u>941,202</u>	<u>962,714</u>
LIABILITIES	<u>-</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>-</u>
NET POSITION		
Held in trust for student scholarships:		
Expendable	<u>941,202</u>	<u>962,714</u>
Total Net Position	<u>\$ 941,202</u>	<u>\$ 962,714</u>

LYON COUNTY SCHOOL DISTRICT

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION YEAR ENDED JUNE 30, 2022 (WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021)

	PRIVATE-PURPOSE TRUST STUDENT SCHOLARSHIPS	
	<u>2022</u>	<u>2021</u>
ADDITIONS		
Earnings on investments	\$ 3,484	\$ 11,562
DEDUCTIONS		
Scholarships paid	<u>24,996</u>	<u>38,440</u>
Change in Net Position	(21,512)	(26,878)
NET POSITION, July 1	<u>962,714</u>	<u>989,592</u>
NET POSITION, June 30	<u>\$ 941,202</u>	<u>\$ 962,714</u>

LYON COUNTY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Lyon County School District (District) conform to generally accepted accounting principles as applicable to governments. A summary of the District's significant accounting policies consistently applied in the preparation of the accompanying financial statements follows.

Reporting Entity

The District is governed by a separately elected seven member board. The Board is legally separate and fiscally independent from other governing bodies with decision making authority, authority to levy taxes, the power to designate management, the ability to significantly influence operations and is accountable for fiscal matters. Therefore, the District is a primary government and is not reported as a component unit by any other entity, nor is the Board accountable for any other entity required to be included in the District's comprehensive annual financial report.

Basic Financial Statements – District-Wide Statements

The basic financial statements include both district-wide (based on the District as a whole) and fund financial statements. The district-wide (sometimes referred to as 'government-wide') financial statements, the Statement of Net Position and Statement of Activities, report information on all of the nonfiduciary activities of the District. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Since the District currently has no business-type activities, all activities are reported as governmental.

In the Statement of Net Position, the governmental activities column is presented on a consolidated basis and is reflected on a full accrual, economic resource basis that recognizes all long-term assets and receivables as well as long-term debt and obligations. The District's net position is reported in three parts: net investment in capital assets; restricted net position; and unrestricted net position. The District first utilizes restricted resources to finance qualifying activities then unrestricted resources, as they are needed.

The Statement of Activities demonstrates the degree to which the direct expenses of a given program or function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific program or function. Program revenues include charges paid by the recipient of the goods or services offered by the program. Grants and contributions are restricted to meeting the operational or capital requirements of a particular program or function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

LYON COUNTY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022

Basic Financial Statements – Fund Financial Statements

The financial transactions of the District are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures/expenses. District resources are allocated to and accounted for in the individual funds based upon the purposes for which they are intended and the means by which spending activities are controlled. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the district-wide financial statements.

The emphasis of the fund financial statements is on the major funds in the governmental type activity category. Nonmajor funds by category are summarized into a single column. GASB Statement No. 34 sets forth minimum criteria (percentage of assets, liabilities, revenues or expenditures/expenses of either fund category or the governmental and enterprise categories combined) for the determination of major funds. District management may electively add funds as major funds, when it is determined the funds have specific community or management focus. Major individual governmental funds are reported as separate columns in the fund financial statements.

The focus of the governmental funds' measurement in the fund statements is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income.

The focus for proprietary fund measurement is upon determination of operating income, changes in net position, financial position, and cash flows. The generally accepted accounting principles applicable are those similar to businesses in the private sector. The District's internal service funds are presented in the proprietary fund financial statements. Because the principal users of the internal services are the District's governmental activities, the financial statements of the internal service funds are consolidated into the governmental column when presented in the government-wide financial statements. To the extent possible, the costs of these services are reported in the appropriate functional activity.

The District's fiduciary funds are presented in the fiduciary fund financial statement by their type. Since, by definition, these assets are held for the benefit of a third party and cannot be used to address activities or obligations of the District, these funds are not incorporated into the district-wide statements. As of July 1, 2021 and for the year then ended, the District adopted the provisions of GASB Statement No. 84, *Fiduciary Activities*. Accordingly, the Student Accounts special revenue fund was established. A prior period adjustment (Note 16) has been recording to restate beginning fund balance as of July 1, 2021.

LYON COUNTY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022

The District reports the following *major* governmental funds.

General Fund

The General Fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in other funds.

Special Education Fund

The Special Education Fund accounts for all costs, other than those paid by grants, directly related to providing instructional and support services to students with special needs.

Debt Service Fund

The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.

Bond Projects Fund

The Bond Projects Fund is used to account for all proceeds, interest earnings, and expenditures related to general obligation bonds sold for the purpose of acquiring or constructing major capital facilities.

The District reports the following *nonmajor* governmental funds:

Federal Grants Fund	Medicaid Fund
Insurance Loss Fund	New Nevada Plan Fund
Federal School Lunch Fund	Capital Projects Fund
Adult Diploma Fund	Building and Sites Fund
Class Size Reduction Fund	Residential Construction Tax Fund
Private Donations and Grants Fund	Student Accounts Fund
State Grants Fund	

Additionally, the District reports the following fund types:

Internal service funds are used to account for the charges to other funds and employees for the cost of various employee benefit programs on a cost reimbursement basis:

- Workers Compensation Insurance Fund
- Unemployment Insurance Fund
- Group Insurance Fund

The **private-purpose trust fund** is used to account for the resources legally held in trust for the purpose of awarding future student scholarships.

LYON COUNTY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022

Measurement Focus

District-Wide Financial Statements

The district-wide statements, as well as the proprietary fund financial statements, are prepared using the economic resources measurement focus. The agency funds (student activity funds) have no measurement focus.

All assets and liabilities associated with the operation of the District are included on the Statement of Net Position. The Statement of Activities presents increases (revenues) and decreases (expenses) in total net position.

Fund Financial Statements

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

Basis of Accounting

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

Revenues

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the District, available generally means expected to be received within 60 days of the fiscal year-end.

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include taxes, grants, entitlements and donations for which the revenue is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted; matching requirements, in which the District must provide local resources to be used for a specified purpose;

LYON COUNTY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022

and expenditure requirements, in which the resources are provided to the District on a reimbursement basis. Property taxes are recognized as revenues in the year for which they are levied. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized. Under the modified accrual basis, the following revenue sources are deemed both measurable and available at fiscal year-end: investment earnings, grants and entitlements.

Deferred Inflows/Outflows of Resources

In addition to assets, the Statement of Net Position and Balance Sheet will sometimes report a separate section for deferred *outflows* of resources. This separate financial statement element represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expenditure) until then. The District's governmental funds do not have any items that qualify for reporting in this category. However, the Statement of Net Position reports deferred debt retirement charges in this category and the amount is being amortized over the required periods through the applicable bond maturities. In addition, deferred outflows of resources have been reported for items related to the District's net pension and net other postemployment benefits (OPEB) liabilities.

In addition to liabilities, the Statement of Net Position and Balance Sheet will sometimes report a separate section for deferred *inflows* of resources. This separate financial statement element represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until then. The District has only one item, which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds Balance Sheet. The governmental funds report unavailable revenues from property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

The District also reports a deferred inflow of resources related to its pension and OPEB liabilities. These deferred inflows of resources are only reported in the government-wide statement of net position.

Expenses/Expenditures

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

LYON COUNTY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022

Cash and Investments

Cash balances from all funds are combined and, invested to the extent practicable. The District invests as permitted by NRS 355.170 and has not adopted additional investment policies. The District's investments are stated at cost, which approximates market value.

Pursuant to NRS 355.170, the District may only invest in the following types of securities:

- United States bonds and debentures maturing within ten (10) years from the date of purchase.
- Certain farm loan bonds.
- Securities of the United States Treasury, United States Postal Service or the Federal National Mortgage Association maturing within ten (10) years from the date of purchase.
- Negotiable certificates of deposit from commercial banks and insured savings and loan associations within the State of Nevada.
- Certain securities issued by local governments of the State of Nevada.
- Other securities expressly provided by other statutes, including repurchase agreements.
- Certain short-term commercial paper issued by U.S. Corporations.
- Certain "AAA" rated mutual funds that invest in Federal securities.

Inventories and Prepaid Items

Inventories are recorded at cost using the first-in/first-out (FIFO) method, except for commodities, which are stated at their fair value. The costs of governmental fund-type inventories are recorded as expenditures when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

Restricted Assets

State law prohibits any money paid into a fund created for the purpose of providing self-funded health insurance from being used for any other purpose. Prohibited transactions include loaning money to other funds or governmental entities.

LYON COUNTY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022

Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the government-wide financial statements. Capital assets are defined by the District as assets with an initial, individual cost of at least \$5,000 (\$15,000 for infrastructure), and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are stated at their acquisition value as of the date of donation.

Property, plant and equipment are being depreciated using the straight line method over the following estimated useful lives:

	<u>Years</u>
Buildings	50
Infrastructure	20
Site and building improvements	20
Vehicles	8
Computer and related equipment	5
Other equipment	5-15

Long-term Obligations

In the district-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the proportionate-to-stated-interest-requirements method.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs are reported as current expenditures of the fund receiving the proceeds.

Vacation Time and Sick Leave Benefits

The costs of vacation time and sick leave benefits are not accrued as earned but are recorded as payroll costs only when the time is actually used in the governmental fund statements. The full cost of accrued vacation for those classified and administrative employees who earn vacation time is recorded in the district-wide financial statements.

The majority of the employees of the District are teachers and classified staff who accumulate sick leave up to 250 days with no vacation time provided. Although sick leave may be accumulated, the amount paid to an employee upon termination, retirement or death is based on a predetermined daily dollar amount that is based on the length of service and number of sick leave days accumulated. An employee's compensation is

LYON COUNTY SCHOOL DISTRICT

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limited to \$15,000 and subject further to an annual aggregate limitation. Such payments are made each September to qualifying employees who terminated employment during the previous year. Any current liability that may exist at year-end is recorded in the General Fund. The estimated liability to employees separating from service in future years is recorded in the district-wide financial statements.

Postemployment Benefits Other than Pensions

Postemployment expenditures are comprised of monthly payments to the Nevada Public Employees' Benefit Program (PEBP) for the District's subsidy of retiree insurance premiums and the portion of insurance premiums paid to private insurers on behalf of active employees that represents the implicit cost of retiree coverage. The payments to PEBP are charged to the General Fund while the employee insurance premiums are charged to the respective fund to which the employees' payroll costs are charged. The District has elected to fund postemployment benefits using the pay-as-you-go basis. Postemployment benefits other than pensions are discussed in further detail in Note 10.

Property Taxes

All real property in Lyon County is assigned a parcel number in accordance with state law, with each parcel being subject to physical reappraisal every five years. A factoring system is used to adjust the appraised value during the years between physical appraisals. The valuation of the property and its improvements is being assessed at 35 percent of "taxable value" as defined by statute. The amount of tax levied is developed by multiplying the assessed value by the tax rate applicable to the area in which the property is located. The maximum tax rate was established in the State Constitution at \$5 per \$100 of assessed valuation; however, as a result of legislative action the tax rate has been further limited to \$3.64 per \$100 of assessed value except in cases of severe financial emergency as defined in NRS 354.705.

Taxes on real property are a lien on the property and attach on July 1 (the levy date) of the year for which the taxes are levied.

Taxes may be paid in four installments payable on the third Monday in August and the first Mondays in October, January, and March to the Lyon County Treasurer. Penalties are assessed if a taxpayer fails to pay an installment within ten days of the installment due date. After a two-year waiting period, if taxes remain unpaid, a tax deed is issued conveying the property to the County with a lien for back taxes and accumulated charges. Redemption may be made by the owner and such persons as described by statute by paying all back taxes and accumulated penalties, interest, and costs before sale.

Statement of Cash Flows

For purposes of the statement of cash flows, the District considers all highly liquid investments with an original maturity of three months or less when purchased to be cash equivalents.

LYON COUNTY SCHOOL DISTRICT

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Use of Estimates

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

Comparative Data

Comparative data shown for the prior year has been extracted from the 2021 financial statements. It has been provided to add comparability, but is not considered full disclosure of transactions for 2021. Such information can only be obtained by referring to the financial report for that year. Certain amounts in the prior year data have been reclassified in order to be consistent with the current year's presentation.

NOTE 2 – BUDGETS AND BUDGETARY ACCOUNTING

The District adheres to the Local Government Budget Act incorporated within the statutes of the State of Nevada, which includes the following major procedures to establish the budgetary data reflected in these financial statements:

1. On or before April 15, the Lyon County School District Board of Trustees files a tentative budget with the Nevada Department of Taxation and the Nevada Department of Education for all funds other than Trust and Agency Funds, which are not required to be budgeted. Although not required, management has elected to adopt annual budgets to improve fiscal accountability for private-purpose trust funds.
2. Prior to June 8, at a public hearing, the Board indicates changes, if any, to be made to the tentative budget and adopts a final budget by the favorable vote of a majority of the members of the Board. The final budget is then forwarded to the Nevada Tax Commission to approve the requested ad valorem tax rate.
3. Prior to January 1, each school district must adopt an amendment to its final budget to reflect the change in revenue to be received from actual student enrollment.
4. Formal budgetary integration in the financial records is employed to enhance management control during the year for all funds.
5. Budgets for funds are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP). Appropriations lapse at year-end.
6. Budgeted amounts within funds, and between funds, may be transferred if amounts

LYON COUNTY SCHOOL DISTRICT

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do not exceed the amounts originally budgeted. Such transfers are to be approved by the Budget Officer and/or the Board of Trustees, depending on established criteria. Budget augmentations in excess of original budgetary amounts may be made only with prior approval of the Lyon County School District Board of Trustees, following a scheduled and noticed public hearing.

In accordance with state statute, actual expenditures may not exceed budgetary appropriations at the program level for governmental funds, except for bond repayments, short-term financing repayment and any other long-term contract expressly authorized by law or payments for the construction of public works from funds provided by the proceeds of a sale of bonds or short-term financing. Internal service funds' level of budgetary control is the sum of operating and non-operating expenses.

NOTE 3 – COMPLIANCE WITH APPLICABLE NEVADA REVISED STATUTES (NRS)

The following possible violations of NRS and the Nevada Administrative Code (NAC) were noted for the year ended June 30, 2022:

- The District did not include budgeted revenues or expenditures for its Federal Grants or State Grants funds (special revenue funds) in its tentative or final budgets for June 30, 2022. The Department of Taxation's Form 4405LGF states in its General Instructions that "Budgets must be prepared for all funds except agency and non-expendable trust funds that do not receive property tax."
- NRS 354.624(2)(a) requires that the audit be completed and submitted to the Board of Trustees not later than October 31st (four months after the end of the fiscal year). As provided for by NRS 354.624(1), the District requested an extension for filing. The date of the auditors' report on the June 30, 2022 financial statements is January 23, 2023.
- NRS 387.12445 requires that funding distributed to school districts be accounted for separately; i.e. separate funds. No such funds were established.
- NRS 354.626 generally precludes the expenditure of money or incurring a liability in excess of the amount appropriated. The following overexpenditures appear to be potential violations:

<u>Fund</u>	<u>Program</u>	<u>Expenditures in Excess of Appropriations</u>
Private Donations and Grants	Undistributed Expenditures	\$ 7,626
Medicaid	Special Programs	60,048

LYON COUNTY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022

NOTE 4 – CASH EQUIVALENTS AND INVESTMENTS

Cash includes not only currency on hand but demand deposits with banks or other financial institutions. Cash also includes other kinds of accounts that have the general characteristics of demand deposits in that the customer may deposit additional funds at any time and also effectively may withdraw funds at any time without prior notice or penalty. Cash equivalents are short-term, highly liquid investments that (a) are readily convertible to known amounts of cash and (b) are so near to their maturity that they present insignificant risk of changes in value because of changes in interest rates.

As of June 30, 2022, the District had the following amounts reported as cash and investments:

Government-Wide Balances:	
Pooled cash	\$ 47,968,581
Investments	<u>24,351,255</u>
	72,319,836
Fiduciary Fund:	
Student Scholarship Fund investments	<u>941,202</u>
Total Cash and Investments	<u><u>\$ 73,261,038</u></u>

A portion of the District's cash and investments is restricted by Nevada Statutes. The amount restricted at June 30, 2022, is \$573,000, which is held in a restricted bank account to secure future workers' compensation claims.

Except for financial reporting purposes, the cash and investments balances in the Fiduciary funds are not normally considered part of the District's pooled cash and investments. These amounts represent cash and investments held in an agency capacity by the District and cannot be used in its normal operations.

The District categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset's fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The District does not have any investments that are measured using Level 2 or 3 inputs.

As of June 30, 2022, the District had recurring fair value measurements, as presented on the following page.

LYON COUNTY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2022

The recurring fair value measurements as of June 30, 2022 were:

	Fair Value	Investment Maturities (In Years)		
		< 1	1-3	>3
Corporate Bonds	\$ 2,529,049	\$ 334,727	\$ 1,450,993	\$ 743,329
U.S. Treasury Notes	1,492,862	-	1,492,862	-
Corporate Asset Backed Securities	1,100,108	-	313,957	786,151
Government Mortgage Pool	1,461,547	879,376	582,171	-
Mortgage Backed Securities	2,191,072	576,136	294,617	1,320,319
Money Market	663,569	663,569	-	-
State of NV Local Government Investment Pool	15,823,431	15,823,431	-	-
	25,261,638	<u>\$ 18,277,239</u>	<u>\$ 4,134,600</u>	<u>\$ 2,849,799</u>
Accrued interest	30,819			
Total Investments	<u>\$ 25,292,457</u>			

Except for the investment identified as the State of Nevada Local Government Investment Pool (LGIP), Principal Bank is the District's custodian for the investments and Buckhead Capital Management is the District's investment advisor and portfolio manager. Securities purchased in the District's portfolio are held in a separate safekeeping account at Principal Bank and registered in the name of the District. Specific investment guidelines, originally established by the State of Nevada's NVest program, are in place to address the various types of investment risk.

The District is a voluntary participant in the State of Nevada Local Government Investment Pool (LGIP), which is authorized by NRS 355.167 and is administered by the State Treasurer. Administrative policies are adopted by the State Board of Finance, which has oversight responsibilities. The fair value of the District's position in the pool equals the value of the pool shares, as determined daily. The \$15,788,792 investment in LGIP is carried at fair value. The Pool is an unrated external investment pool with an average weighted maturity of less than a year.

As of June 30, 2022, the District's investments had the following maturities (please see following page):

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NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022

	Fair Value	Investment Maturities (In Years)		
		< 1	1-3	>3
Corporate Bonds	\$ 2,529,049	\$ 334,727	\$ 1,450,993	\$ 743,329
U.S. Treasury Notes	1,492,862	-	1,492,862	-
Corporate Asset Backed Securities	1,100,108	-	313,957	786,151
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Mortgage Backed Securities	2,191,072	576,136	294,617	1,320,319
Money Market	663,569	663,569	-	-
State of NV Local Government Investment Pool	15,823,431	15,823,431	-	-
	25,261,638	<u>\$ 18,277,239</u>	<u>\$ 4,134,600</u>	<u>\$ 2,849,799</u>
Accrued interest	30,819			
Total Investments	<u>\$ 25,292,457</u>			

Interest Rate Risk

Interest rate risk is the risk of possible reduction in the value of a security, especially a bond, resulting from a rise in interest rates. To limit exposure to interest rate risk, Nevada Statutes limits banker's acceptances to 180 days maturities, repurchase agreements to 90 days, U.S. Treasuries and Agencies to less than 10 years, and commercial paper to 270 days maturities. The District's investment in U.S. Agency mortgage backed securities consists of securities issued by the Federal National Mortgage Association, Federal Farm Credit Bank, and Federal Home Loans Bank. Since investments in these agencies are in many cases backed by assets such as mortgages they are subject to prepayment risk.

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligation and is a function of the credit quality ratings of its investments. Nevada Statutes limit investment in money market mutual funds and asset-backed securities to the "AAA" rating (or equivalent) by a nationally recognized statistical rating organization. The District's corporate securities are in most cases rated by both Standard & Poor's and Moody's rating agencies as indicated above. The U.S. Agency pools and mortgage-backed securities are backed by the U.S. government and unrated.

Concentration Risk

To limit exposure to concentrations of credit risk, the District's investment guidelines limit investment in asset backed securities, bankers' acceptances, non-U.S. agency collateralized mortgage obligations, commercial paper, corporate notes, negotiable certificates of deposit and U.S. Treasuries to 20% of total par

LYON COUNTY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

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value of the portfolio on the date of purchase. The District has less than 5% of total investments in any single issuer, excluding U.S. government obligations and pooled investments.

Custodial Credit Risk

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned. The District's bank deposits are generally covered by FDIC insurance and are collateralized by the Office of the State Treasurer.

NOTE 5 – INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

The costs of group health insurance, workers' compensation and unemployment benefits are accounted for in the respective internal service fund. All funds from which salaries are paid are charged a percent of gross payroll to recover the cost of benefits.

Some federal and state grants and programs had cash deficits at year end due to outstanding cash requests.

Interfund receivable and payable balances at June 30, 2022 are as follows:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ 8,217,239	\$ -
Nonmajor Governmental Funds:		
Federal Grants	-	7,764,946
State Grants Fund	-	162,221
Adult Diploma Fund	-	290,072
	<u>\$ 8,217,239</u>	<u>\$ 8,217,239</u>

During the year, the General Fund transferred \$1,400,000 to the Special Education Fund to cover operating costs not sufficiently covered by state revenues. The Insurance Loss Fund transferred its remaining fund balance of \$109,135 to the General Fund.

LYON COUNTY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2022

NOTE 6 – CAPITAL ASSETS

A summary of the District's capital asset balance and activity as of and for the year ended June 30, 2022:

	Balance June 30, 2022	Additions/ Transfers	Deletions/ Transfers	Balance June 30, 2022
Nondepreciable Capital Assets				
Land	\$ 8,830,484	\$ -	\$ -	\$ 8,830,484
Construction in progress	7,895,354	8,102,312	(12,470,933)	3,526,733
	<u>16,725,838</u>	<u>8,102,312</u>	<u>(12,470,933)</u>	<u>12,357,217</u>
Depreciable Capital Assets				
Buildings and improvements	148,908,731	12,470,933	-	161,379,664
Infrastructure	20,829,275	-	-	20,829,275
Equipment and vehicles	32,063,987	1,719,516	-	33,783,503
	<u>201,801,993</u>	<u>14,190,449</u>	<u>-</u>	<u>215,992,442</u>
Less accumulated depreciation:				
Buildings and improvements	(64,011,531)	(3,706,501)	-	(67,718,032)
Infrastructure	(9,232,648)	(534,604)	-	(9,767,252)
Equipment and vehicles	(23,711,175)	(1,390,120)	-	(25,101,295)
	<u>(96,955,354)</u>	<u>(5,631,225)</u>	<u>-</u>	<u>(102,586,579)</u>
Depreciable assets, net	<u>104,846,639</u>	<u>8,559,224</u>	<u>-</u>	<u>113,405,863</u>
Governmental Activities				
Capital Assets, net	<u>\$ 121,572,477</u>	<u>\$ 16,661,536</u>	<u>\$ (12,470,933)</u>	<u>\$ 125,763,080</u>

Depreciation expense was charged to programs and functions as follows:

Instruction	\$ 150,126
Student Support	215,326
Instructional Staff Support	9,387
General Administration	5,523
School Administration	14,779
Central Services	525,801
Operations and Maintenance	362,098
Transportation	618,580
Other Support Services	31,216
Facilities	3,698,389
	<u>\$ 5,631,225</u>

LYON COUNTY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2022

NOTE 7 – LONG-TERM DEBT

The District’s long-term liability activity is summarized as follows:

Changes in Long-Term Debt

	Balance July 1, 2021	Increases	Decreases	Balance June 30, 2022	Due Within One Year
General obligation bonds	\$ 50,605,000	\$ 37,365,000	\$ (8,610,000)	\$ 79,360,000	\$ 6,080,000
Deferred amounts for issuance of premiums	6,373,573	4,362,246	(726,261)	10,009,558	802,272
Compensated absences	1,684,038	80,851	-	1,764,889	-
	<u>58,662,611</u>	<u>41,808,097</u>	<u>(9,336,261)</u>	<u>91,134,447</u>	<u>6,882,272</u>
Net pension liability	108,145,312	-	(41,378,815)	66,766,497	-
Obligation for OPEB	<u>17,186,731</u>	<u>2,274,480</u>	<u>-</u>	<u>19,461,211</u>	<u>-</u>
	<u>\$ 183,994,654</u>	<u>\$ 44,082,577</u>	<u>\$(50,715,076)</u>	<u>\$ 177,362,155</u>	<u>\$ 6,882,272</u>

The District’s liability related to its participation in the State of Nevada Public Employees Retirement System (PERS) is discussed at Note 9 and its liability related to other postemployment benefits is discussed at Note 10. The liability for compensated absences is generally extinguished through General Fund resources.

General Obligation Bonds

In March 2022, the District issued School Improvement Bonds and Refunding Funds, Series 2022A with a par amount of \$27,660,000 and a premium of \$2,517,740 and were used to refund \$2,730,000 in 2012 issues. The new bonds bear interest at the rate of 5.00% through June 2032; 4.00% through June 2034; 2.40%-2.50% through June 2037, and 3.00% through maturity in June 2042. The refunding was undertaken to realize a present value savings in debt service of \$167,135.

Also in March 2022, the District issued School Improvement Bonds, Series 2022B with a par amount of \$9,705,000 and a premium of \$1,844,506. The new bonds bear interest at the rate of 5.00% through maturity in June 2032.

Bonds payable at June 30, 2022 are comprised of the following general obligation issues and are serviced by property tax revenues received by the Debt Service Fund:

LYON COUNTY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2022

Series	Date Issued	Date of Final Maturity	Interest Rate	Original Amount Issued	Balance on June 30, 2022	Principal Due Within One Year
2013	3/13/13	4/1/25	1.25% - 2.50%	\$ 9,765,000	\$ 1,960,000	\$ 635,000
2016A	6/21/16	4/1/36	3.00%	6,400,000	5,785,000	325,000
2017A	8/8/17	6/1/30	3.00% - 5.00%	17,900,000	13,400,000	3,080,000
2019	10/9/19	4/1/28	5.00%	7,055,000	6,410,000	100,000
2021	3/11/21	6/1/41	2.29%	14,925,000	14,440,000	800,000
2022A	3/10/22	6/1/42	3.00% - 5.00%	27,660,000	27,660,000	640,000
2022B	3/10/22	6/1/42	5.00%	9,705,000	9,705,000	500,000
					<u>\$ 79,360,000</u>	<u>\$ 6,080,000</u>

At June 30, 2022, the District's limit of bonded indebtedness as defined by NRS 387.400 was \$362,698,847. The District had \$79,360,000 in bonded debt outstanding, leaving an unused bonding capacity of \$283,338,847. However, there are other factors which could limit the District's bonding capacity, such as overlapping tax rates, available revenues, market conditions, and project specifications.

The annual requirements to amortize the general obligation bonds outstanding as of June 30, 2022 are as follows:

Fiscal Year	Principal	Interest	Total Requirements
2023	\$ 6,080,000	\$ 3,556,481	\$ 9,636,481
2024	6,265,000	2,945,313	9,210,313
2025	6,575,000	2,655,038	9,230,038
2026	6,025,000	2,349,738	8,374,738
2027	5,710,000	2,055,388	7,765,388
2028-2032	22,730,000	6,591,665	29,321,665
2033-2037	15,070,000	2,739,362	17,809,362
2038-2042	10,905,000	1,000,650	11,905,650
	<u>\$ 79,360,000</u>	<u>\$ 23,893,635</u>	<u>\$ 103,253,635</u>

The principal amounts shown above exclude unamortized bond premiums of \$10,009,558 as of June 30, 2022, of which \$802,272 will be amortized in FY 23.

Interest expense reported in the Statement of Activities for FY22 was \$2,316,543.

Advance Refundings

For bond refundings resulting in the defeasance of the debt reported in the district-wide financial statements, the difference between the reacquisition price and the net carrying amount of the old debt is deferred and

LYON COUNTY SCHOOL DISTRICT

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amortized as a component of interest expense. The accounting gain or loss is amortized over the remaining life of the old debt or the life of the new debt, whichever is shorter. The unamortized amount is presented as a deferred outflow of resources. As of June 30, 2022, this deferred outflow of resources was \$975,807 and the amortization in 2022 was \$206,597 which was included with interest expense in the Statement of Activities.

NOTE 8 – RISK FINANCING

Self-Insured Workers Compensation Benefits

Effective July 1, 2003, the District adopted a self-insured program for providing workers compensation benefits paid due to work related injuries. The program is accounted for in the Workers Compensation Insurance Fund. Under the self-insured program, the District contracts with a third-party administrator to process claims and purchased reinsurance to cover individual claims that exceed \$250,000. The liability for incurred but unreported claims as of June 30, 2022 is \$862,000 as determined by an independent actuary. Interfund premiums are based on rates expected to meet current expenditures and fund the liability for incurred but unreported claims.

Self-Insured Health Care Insurance (Group Insurance Fund)

From December 2018 through December 2020, the District was self-insured for its group health, dental and vision care coverage, pursuant to NRS 287.010(1). The District was contracted with a third-party to provide administration and payment of the claims. The Group Insurance Fund collected interfund charges from the operating funds of the District, based on rates established by the District's Insurance Committee. Claims were paid by the District upon receipt of a monthly invoice from the third-party administrator.

The changes to the claims liability as of June 30, 2022 and 2021 for these self-insurance programs is as follows:

	Self-Insurance Funds		
	Group Insurance	Workers' Compensation	Total
Claims liability, June 30, 2020	\$ 1,051,000	\$ 1,200,000	\$ 2,251,000
Current year claims and changes in estimates	6,071,685	(208,764)	5,862,921
Claim payments	<u>(7,016,360)</u>	<u>(90,236)</u>	<u>(7,106,596)</u>
Claims liability, June 30, 2021	106,325	901,000	1,007,325
Current year claims and changes in estimates	-	523,052	523,052
Claim payments	<u>(106,325)</u>	<u>(562,052)</u>	<u>(668,377)</u>
Claims liability, June 30, 2022	<u>\$ -</u>	<u>\$ 862,000</u>	<u>\$ 862,000</u>

LYON COUNTY SCHOOL DISTRICT

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JUNE 30, 2022

Property and Liability Claims

The District's property and liability insurance policy includes a self-insured retention provision whereby the District is responsible for claims up to \$25,000 per occurrence. Claims are paid from the General Fund. Settlement amounts have not exceeded insurance coverage for the current or the three prior years.

NOTE 9 – DEFINED BENEFIT PENSION PLAN

Plan Description

The District contributes to the State of Nevada Public Employees Retirement System (PERS) a statewide, cost-sharing, multiple-employer defined benefit plan administered by the State of Nevada that covers substantially all employees of the District. PERS provides retirement, disability, and death benefits, including annual cost of living adjustments, to plan members and their beneficiaries. Chapter 286 of the Nevada Revised Statutes establishes the benefit provisions provided to the participants of PERS. These benefit provisions may only be amended through legislation. PERS issues a publicly available financial report that includes financial statements and required supplementary information. That report is available on the web at <http://www.nvpers.org> or by writing to the State of Nevada Public Employees Retirement System, 693 West Nye Lane, Carson City, NV 89703-1599 or by calling (775) 687-4200.

Benefits Provided

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

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

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

Vesting

Regular members are eligible for retirement at age 65 with five years of service, at age 60 with ten years of service, or at any age with thirty years of service. Regular members entering the System on or after January 1, 2010, are eligible for retirement at age 65 with five years of service, or age 62 with ten years of service, or

LYON COUNTY SCHOOL DISTRICT

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any age with thirty years of service. Regular members who entered the System on or after July 2015, are eligible for retirement at age 65 with 5 years of service, or at age 62 with 10 years of service or at age 55 with 30 years of service or any age with 33 1/3 years of service.

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

Contributions

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

The required contribution rates for the year ended June 30, 2022 were 15.50% for the EE/ER plan and 29.75% for the EPC plan. The District's contributions to the Plan were \$7,801,603 for the year ended June 30, 2022.

PERS Investment Policy

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

The following was the PERS Board's adopted policy target asset allocation as of June 30, 2021:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-term Geometric Expected Real Rate of Return</u>
U.S. Stocks	42%	5.50%
International Stocks	18%	5.50%
U.S. Bonds	28%	0.75%
Private Markets	12%	6.65%
	<u>100%</u>	

LYON COUNTY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022

Net Pension Liability

At June 30, 2022, the District reported a liability of \$66,766,497 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportion of the net pension liability was based on the District's share of contributions in the PERS pension plan relative to the total contributions of all participating reporting units and members. At June 30, 2021, the District's proportion of the regular plan was .73215%, which was an increase of .04429 from its .77644% proportion measured as of June 30, 2020.

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

The following presents the net pension liability of the District calculated using the discount rate of 7.25%. The following also reflects what the District's net pension liability would be if it were calculated using a discount rate that is 1.00 percentage point lower (6.25%) or 1.00 percentage point higher (8.25%) than the current discount rate of 7.25%.

	1% Decrease in Discount Rate (6.25%)	Discount Rate (7.25%)	1% Increase in Discount Rate (8.25%)
Net Pension Liability	\$ 132,929,956	\$ 66,766,497	\$ 12,187,058

Pension Plan Fiduciary Net Position

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

Actuarial Assumptions

The System's net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

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

LYON COUNTY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2022

Investment rate of return	7.25% per year.
Salary increases	4.20% to 9.10% depending on service.
Inflation rate	2.50% per year.
Productivity pay increase	0.50%
Consumer Price Index	2.50%
Other assumptions	Same as those used in the June 30, 2021 funding actuarial valuation.

Actuarial assumptions used in the June 30, 2021 valuation were based on the results of the experience study for the period July 1, 2016 through June 30, 2020.

The discount rate used to measure the total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rate specified in statute. Based on that assumption, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments for current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

For the year ended June 30, 2021, the District recognized pension income of \$1,514,212. As of June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 7,395,700	\$ 469,878
Changes in assumptions	22,167,627	-
Net difference between projected and actual earnings on pension plan assets	-	54,479,334
Changes in proportion The School's contributions subsequent to the measurement date	4,054,585	5,950,477
	7,801,603	-
	<u>\$ 41,419,515</u>	<u>\$ 60,899,689</u>

LYON COUNTY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022

The District's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2023. Other amounts reported as deferred outflows of resources and (deferred inflows) of resources related to pensions will be recognized in pension expense as follows:

Years Ending June 30	Amount
2023	\$ (7,962,862)
2024	(7,761,098)
2025	(7,871,935)
2026	(8,360,010)
2027	4,115,976
2028	558,152
	<u>\$ (27,281,777)</u>

NOTE 10 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS

Retirees of the District may receive these other postemployment benefits (OPEB) through the Nevada Public Employees' Benefits Program (PEBP) or through the District's healthcare plan offered to its active employees.

Plan Descriptions

Nevada Public Employees' Benefits Program

The District contributes to the Nevada Public Employees' Benefits Program (PEBP), an agent, multiple-employer defined benefit plan, which provides medical benefits to eligible retired District employees and their beneficiaries. PEBP is administered by the Board of the Public Employees' Benefits Program, consisting of nine appointed members. Before November 30, 2008, NRS 287.023 allowed retirees of local governments meeting established criteria to enroll in the PEBP and required the local governments to subsidize the cost of their retirees' premiums. Although retirees may no longer enroll in the PEBP, retirees enrolled as of November 30, 2008 may remain in the plan with continued premium subsidies paid by the District. The PEBP issues a publicly available report that includes financial statements and required supplementary information. That report may be obtained by writing to the Nevada Public Employees' Benefits Program, 901 South Stewart Street, Suite 1001, Carson City, Nevada 89701. The information is also located on their website at www.pebp.state.nv.us, or by calling (800) 326-5496.

PEBP is administered by the State of Nevada and is not considered a "plan" for purposes of Governmental Accounting Standards Board (GASB) Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*. However, to enhance the understanding of this footnote, this PEBP program may be referred to as a "plan." Any assets accumulated for OPEB purposes are to be reported as assets of the employer.

LYON COUNTY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022

The contribution requirements of plan members and the District are established and may be amended by the Board of the Public Employees' Benefits Program. The amount of subsidy an individual retiree is entitled is predicated on the years of service and a legislatively determined base amount. The District contributed \$331,488 during the year on behalf of 162 participating retirees.

Lyon County School District Healthcare Plan

The District administers a single-employer defined benefit healthcare plan. This plan provides postemployment healthcare benefits to retirees of the District. Any retiree who participates in the Nevada Public Employees' Retirement System (PERS) may purchase coverage for themselves and dependents at the same premium rate which is charged to the District's active employees. Because retirees pay the same premium as active employees rather than a higher rate that would result from rating retirees as a separate insured group, the District incurs the cost of an implicit premium subsidy. A separate report has not been issued for this plan. The District has elected to pay the implicit cost of postemployment benefits on the *pay-as-you-go* basis.

Plan membership consisted of 946 active plan members, 126 retirees receiving benefits, and 26 retirees entitled to but not receiving benefits as of June 30, 2020, the date of the latest actuarial valuation. The District contributed \$217,611 on their behalf during the year ended June 30, 2022.

NRS 288.150 specifies that insurance benefits are subject to mandatory bargaining. The amount employees contribute towards their insurance premium is negotiated with each association.

Actuarial Methods and Assumptions

The District's net OPEB liability for each plan was measured as of June 30, 2020, and the total OPEB liabilities used to calculate their respective net OPEB liability were determined by actuarial valuations for each plan as of June 30, 2020.

The total OPEB liability in the actuarial valuation for each plan was determined using the following actuarial assumptions and other inputs applied to all periods included in the measurement, unless otherwise specified:

LYON COUNTY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2022

	<u>District</u>	<u>PEBP</u>
Valuation Date	6/30/20	6/30/20
Actuarial cost method	Entry Age Normal	Entry Age Normal
Salary increases	3%	N/A
Discount rate		
As of June 30, 2019	2.79%	2.79%
As of June 30, 2020	2.66%	2.66%
Healthcare inflation	5.7% effective January 2022, grading down to 4.0% by 2076	<i>Pre-Medicare:</i> 5.7% effective July 2022, grading down to 4%. <i>Post-Medicare:</i> 4.5%
Retirement age	Ages 45 to 75	N/A
Mortality	NV PERS 2019 Study	NV PERS 2019 Study
Mortality Improvement	MW Scale 2020 Generationally	MW Scale 2020 Generationally

Sensitivity of the OPEB Liabilities to Changes in the Discount Rate and Healthcare Cost Trend Rate

The following presents the net OPEB liabilities of the District's plan and PEBP, as well as what the liabilities would be if they were calculated using a discount rate that is 1% lower (1.18%) or 1% higher (3.18%) than the current discount rate of 2.18%.

<u>Net OPEB Liability</u>	<u>1% Decrease in Discount Rate to 1.18%</u>	<u>Current Discount Rate 2.18%</u>	<u>1% Increase in Discount Rate to 3.18%</u>
District	\$ 15,892,379	\$ 13,340,879	\$ 11,324,925
PEBP	6,914,757	6,120,332	5,458,337
	<u>\$ 22,807,136</u>	<u>\$ 19,461,211</u>	<u>\$ 16,783,262</u>

The following presents the net OPEB liabilities of the District's Plan and PEBP, as well as what the liabilities would be if they were calculated using a 1% decrease and a 1% increase in the healthcare cost trend rate.

LYON COUNTY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2022

<u>Net OPEB Liability</u>	<u>1% Decrease in Current Trend</u>	<u>Current Trend</u>	<u>1% Increase in Current Trend</u>
District	\$ 11,218,616	\$ 13,340,879	\$ 16,132,443
PEBP	5,494,062	6,120,332	6,855,603
	<u>\$ 16,712,678</u>	<u>\$ 19,461,211</u>	<u>\$ 22,988,046</u>

OPEB Expense and Deferred Outflows of Resources and Inflows Related to OPEB

For the year ended June 30, 2022, the District recognized OPEB expense of \$2,019,488 for the District Plan and \$487,011 for PEBP, for a total of \$2,506,499. As of June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Plan</u>	<u>PEBP</u>	<u>Total</u>
Deferred Outflows of Resources			
Changes of assumptions	\$ 6,128,675	\$ -	\$ 6,128,675
Differences between expected and actual experience	436,613	-	436,613
Contributions made subsequent to the measurement date	250,848	331,488	582,336
	<u>\$ 6,816,136</u>	<u>\$ 331,488</u>	<u>\$ 7,147,624</u>
Deferred Inflows of Resources			
Changes of assumptions	\$ 124,132	\$ -	\$ 124,132
Differences between expected and actual experience	362,389	-	362,389
	<u>\$ 486,521</u>	<u>\$ -</u>	<u>\$ 486,521</u>

The District will recognize the contributions made subsequent to the measurement date in the fiscal year ending June 30, 2023. In addition, future recognition of the other deferred amounts presented above will be recognized in OPEB expense as follows:

LYON COUNTY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2022

Year Ending June 30,	Recognized Net Deferred Outflows (Inflows) of Resources		
	District Plan	PEBP	Total
2023	\$ 702,115	-	\$ 702,115
2024	702,115	-	702,115
2025	702,115	-	702,115
2026	702,115	-	702,115
2027	702,115	-	702,115
Thereafter	2,568,192	-	2,568,192
	<u>\$6,078,767</u>	<u>\$ -</u>	<u>\$6,078,767</u>

Change in Net OPEB Liability

The following table depicts the District's changes in the net OPEB liability for the year ended June 30, 2022:

	District	PEBP	Combined
Balance, July 1, 2021	\$ 11,215,153	\$ 5,971,578	\$17,186,731
Changes for the Year:			
Service cost	995,465	-	995,465
Interest cost	321,908	154,345	476,253
Changes of assumptions	1,025,964	332,666	1,358,630
Plan experience	-	-	-
Benefit payments	(217,611)	(338,257)	(555,868)
Net Changes	<u>2,125,726</u>	<u>148,754</u>	<u>2,274,480</u>
Balance, June 30, 2022	<u>\$ 13,340,879</u>	<u>\$ 6,120,332</u>	<u>\$19,461,211</u>

NOTE 11 – FUND BALANCE, NET ASSETS, RESTRICTIONS AND RESERVATIONS

District-Wide Financial Statements

The district-wide Statement of Net Position utilizes a net position presentation. Net position is categorized as invested in capital assets-net of related debt, restricted and unrestricted. Related debt is the debt outstanding that relates to the acquisition, construction or improvement of capital assets.

Restricted net position is comprised of net assets which have third-party limitation on their use, whether statutory or imposed by a bond covenant or granting agency. Restricted net position is classified either by

LYON COUNTY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022

function, debt service, project, or claims. When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as needed.

The restriction for debt service represents net position legally restricted by statute or bond covenants for future debt service requirements of both principal and interest. The amount restricted for projects consists of unspent grants, donations, and debt proceeds with third party restrictions for use on specific projects or programs.

Unrestricted net position represents available financial resources of the District.

Fund Financial Statements

GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, establishes standards for fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. The District reports the following classifications:

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

The General Fund reports non-spendable fund balance for the carrying amount of inventories held at year-end.

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

The Debt Service Fund reports restricted fund balance for amounts that are legally restricted to the payment of long-term debt principal and interest maturing in future years.

The Bond Projects Fund and the Capital Projects funds report restricted fund balance for amounts related to construction contracts for which the District is committed, but the capital project is not yet complete.

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

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

LYON COUNTY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022

Assigned fund balance in the General Fund represents an appropriation of existing fund balance to eliminate a projected budgetary deficit in the subsequent year's budget in an amount no greater than the projected excess of expected expenditures over expected revenues.

Assigned fund balance in the Special Education Fund represents amounts intended to be used for special education and related services.

Unassigned – the residual classification for the General Fund.

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

The following table is a summary of the District's fund balances at June 30, 2022:

	Major Funds					Total Governmental Funds
	General Fund	Special Education Fund	Debt Service Fund	Bond Projects Fund	Other Governmental Funds	
Fund Balances						
Nonspendable inventories	\$ 269,141	\$ -	\$ -	\$ -	\$ 25,354	\$ 294,495
Restricted for:						
Debt service	-	-	10,392,351	-	-	10,392,351
Capital projects	-	-	-	39,988,392	4,341,111	44,329,503
Donation and private grants	-	-	-	-	22,917	22,917
Student activities	-	-	-	-	974,735	974,735
Assigned to:						
Education services	-	717,038	-	-	110,276	827,314
Food service	-	-	-	-	3,003,092	3,003,092
Unassigned	14,377,454	-	-	-	-	14,377,454
Total Fund Balance	\$ 14,646,595	\$ 717,038	\$ 10,392,351	\$ 39,988,392	\$ 8,477,485	\$ 74,221,861

NOTE 12 – NEW ACCOUNTING PRONOUNCEMENTS

In June 2017, the Governmental Accounting Standards Board issued GASB Statement No. 87, *Leases*, which improves accounting and financial reporting for leases by governments. This statement requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a

LYON COUNTY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022

deferred inflow of resources. The District's evaluation of this standard for the year ended June 30, 2022 determined that the existing leases subject to the standard's provisions were not material to the financial statements.

In May 2020, GASB issued Statement No. 96, *Subscription-Based Information Technology Arrangements*. This statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users. This statement defines a SBITA; establishes that a SBITA results in a right-to-use subscription asset (an intangible asset) and a corresponding subscription liability; provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and requires note disclosures regarding a SBITA. The requirements of this statement are effective for the District's fiscal year ending June 30, 2023. Management has not yet determined the impact of this statement on the District's financial statement.

NOTE 13 – CONSTRUCTION COMMITMENTS

The project total for the Fernley High School (FHS) Gym Expansion project has been estimated at \$30.1 million, of which approximately \$1.65 million was incurred in FY22, leaving approximately \$28.5 million to be incurred through FY24.

During FY22, the District commenced major renovations to its high school stadiums, incurring costs of approximately \$4.2 million, with an estimated \$900,000 to be incurred in FY23.

Costs on these projects will be financed from resources in the Bond Projects Fund, which are comprised primarily of the proceeds from the FY22 bond issues (Note 7). Construction is currently in process on these projects.

NOTE 14 – SUBSEQUENT EVENTS

The District has received \$5.1 million in ESSER II federal stimulus funding (available for expenditure until Sept 30, 2023) and \$11.4 million in ESSER III federal stimulus funding (available for expenditure until September 30, 2024). These funds are being utilized to continue providing a safe learning environment for students and staff, to help combat learning loss in students as a result of the pandemic impact, to maintain operations at pre-COVID levels.

The District determined that it underpaid the Internal Revenue Service (IRS) \$1,903,455 in employer payroll taxes and employee withholding taxes from July 2021 through September 2022. As of the date of the auditors' report, this amount has been paid to the IRS. Penalties and interest of \$351,775 have been assessed on the deficiency but the District's management is actively pursuing abatements from the IRS.

LYON COUNTY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022

NOTE 15 – PUPIL-CENTERED FUNDING PLAN FOR FINANCING EDUCATION

During the 2019 State legislative session, Senate Bill 543 created the new Pupil-Centered Funding Plan (PCFP), effective July 1, 2021. The PCFP replaces the Nevada Plan formula, which had been in existence since the late 1960's. Under the PCFP all state and local funding for education flow through the newly created State Education Fund (SEF), a special revenue fund of the State of Nevada. Accordingly, taxes generated locally in support of education are now remitted to the State and then distributed to the districts through the PCFP funding formula. As such, local source tax revenue previously included in the districts' General Fund (primarily, the local school support taxes; ad valorem taxes, and the governmental services tax) are now remitted to the State and included in the PCFP funding formula. These formerly local sources of revenue come to the districts as State source revenue.

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

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

Additional weighted funding included in the PCFP are restricted amounts for certain student groups, including English learners, at-risk, and gifted and talented students. Special education funding is not currently part of the PCFP. The funding is based on the number of special education students in each district, not to exceed 13% of the district's total student population. Certain provisions are available in those cases where a district's special education student count exceeds the aforementioned 13%.

Finally, pursuant to NRS 387.1246, the Commission on School Funding was created. The Commission's duties include providing guidance to the school districts and the Nevada Department of Education as the PCFP is being implemented. The Commission will also monitor the impact of the implementation and provide recommendations for improvement.

LYON COUNTY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022

NOTE 16 – PRIOR PERIOD ADJUSTMENT

In connection with the District's initial implementation of Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*, a prior period adjustment of \$833,101 for the fund reclassification of the Student Accounts Fund. The fund was previously classified as an agency fund and as of July 1, 2021 was deemed to be a special revenue fund, as required by GASB Statement No. 84. The effect of this adjustment was to increase both fund balance and net position as of July 1, 2021 by \$833,101 and to eliminate the agency funds.

LYON COUNTY SCHOOL DISTRICT

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULES OF CHANGES IN NET OTHER POSTEMPLOYMENT BENEFITS (OPEB)
LIABILITY AND RELATED RATIOS
LAST TEN FISCAL YEARS*

	2022			2021			2020		
	District	PEBP	Total	District	PEBP	Total	District	PEBP	Total
Total OPEB Liability									
Service cost	\$ 995,465	\$ -	\$ -	\$ 378,133	\$ -	\$ -	\$ 352,610	\$ -	\$ -
Interest	321,908	154,345	476,253	133,954	158,805	292,759	131,222	171,702	302,924
Changes in benefit terms	-	-	-	-	-	-	-	-	-
Differences between expected and actual experience	-	-	-	539,831	251,220	791,051	-	-	-
Changes in assumptions	1,025,964	332,666	1,358,630	5,838,342	74,047	5,912,389	67,671	126,526	194,197
Benefit payments	(217,611)	(338,257)	(555,868)	(196,167)	(393,576)	(589,743)	(162,296)	(357,887)	(520,183)
Net change in Total OPEB Liability	2,125,726	148,754	1,279,015	6,694,093	90,496	6,406,456	389,207	(59,659)	(23,062)
Total OPEB Liability, beginning	11,215,153	5,971,578	17,186,731	4,521,060	5,881,082	10,402,142	4,131,853	5,940,741	10,072,594
Total OPEB Liability, ending	13,340,879	6,120,332	18,465,746	11,215,153	5,971,578	16,808,598	4,521,060	5,881,082	10,049,532
Plan Fiduciary Net Position									
Net change in Plan Fiduciary Net Position	-	-	-	-	-	-	-	-	215
Plan Fiduciary Net Position, beginning	-	-	-	-	-	-	-	-	-
Plan Fiduciary Net Position, ending	-	-	-	-	-	-	-	-	-
District's Net OPEB Liability	\$ 13,340,879	\$ 6,120,332	\$ 18,465,746	\$ 11,215,153	\$ 5,971,578	\$ 16,808,598	\$ 4,521,060	\$ 5,881,082	\$ 10,049,532
Covered payroll	\$ 53,593,966	N/A	N/A	\$ 52,286,110	N/A	N/A	\$ 50,275,106	N/A	N/A
District's Net OPEB Liability as a percentage of covered payroll	24.89%	N/A	N/A	21.45%	N/A	N/A	8.99%	N/A	N/A

*GASB Statement No. 75 requires ten years of information to be presented. However, until all 10 years of data is available the District presents information for those years for which the information is available.

Continued on next page.

LYON COUNTY SCHOOL DISTRICT

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULES OF CHANGES IN NET OTHER POSTEMPLOYMENT BENEFITS (OPEB)
LIABILITY AND RELATED RATIOS
LAST TEN FISCAL YEARS*

	2019			2018		
	District	PEBP	Total	District	PEBP	Total
Total OPEB Liability						
Service cost	\$ 353,881	\$ -	\$ 353,881	\$ 374,429	\$ -	\$ 374,429
Interest	123,565	175,619	299,184	101,987	164,403	266,390
Changes in benefit terms	-	24,182	24,182	-	-	-
Differences between expected and actual experience	(568,389)	(180,891)	(749,280)	-	-	-
Changes in assumptions	673,647	501,406	1,175,053	(231,142)	(300,228)	(531,370)
Benefit payments	(89,480)	(380,812)	(470,292)	(75,389)	(394,781)	(470,170)
Net change in Total OPEB Liability	493,224	139,504	632,728	169,885	(530,606)	(360,721)
Total OPEB Liability, beginning	3,638,629	5,801,237	9,439,866	3,468,744	6,331,843	9,800,587
Total OPEB Liability, ending	4,131,853	5,940,741	10,072,594	3,638,629	5,801,237	9,439,866
Plan Fiduciary Net Position						
Net change in Plan Fiduciary Net Position	-	-	-	-	-	-
Plan Fiduciary Net Position, beginning	-	-	-	-	-	-
Plan Fiduciary Net Position, ending	-	-	-	-	-	-
District's Net OPEB Liability	\$ 4,131,853	\$ 5,940,741	\$ 10,072,594	\$ 3,638,629	\$ 5,801,237	\$ 9,439,866
Covered payroll	\$ 47,121,055	N/A	N/A	\$ 45,228,239	N/A	N/A
District's Net OPEB Liability as a percentage of covered payroll	8.77%	N/A	N/A	8.05%	N/A	N/A

*GASB Statement No. 75 requires ten years of information to be presented. However, until all 10 years of data is available the District presents information for those years for which the information is available.

LYON COUNTY SCHOOL DISTRICT

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

	2021	2020	2019	Plan Year Ended		2016	2015	2014
				2018	2017			
District's proportion of the Net Pension Liability	0.7322%	0.7764%	0.73405%	0.73765%	0.73864%	0.75753%	0.74096%	0.74190%
District's proportionate share of the Net Pension Liability	\$ 66,766,497	\$ 108,145,312	\$ 100,095,295	\$ 100,599,130	\$ 98,237,626	\$101,942,119	\$ 84,909,369	\$ 77,321,756
District's covered employee payroll	\$ 51,748,482	\$ 51,883,601	\$ 51,858,445	\$ 50,453,598	\$ 48,705,600	\$ 46,963,783	\$ 45,566,218	\$ 44,186,238
District's proportionate share of the Net Pension Liability as a percentage of its covered employee payroll	129.02%	208.44%	193.02%	199.39%	201.70%	217.07%	186.34%	174.99% 217
Plan fiduciary net position as a percentage of the Total Pension Liability	86.51%	77.04%	76.46%	75.23%	74.42%	72.20%	75.10%	76.30%

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

LYON COUNTY SCHOOL DISTRICT

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

	2022	2021	2020	Determined for the Year Ended		2017	2016	2015
				2019	2018			
Statutorily required contribution	\$ 7,801,603	\$ 7,667,322	\$ 7,658,540	\$ 7,162,970	\$ 6,875,462	\$ 6,422,758	\$ 11,410,032	\$ 11,377,956
Contributions in relation to the statutorily required contribution	<u>7,801,603</u>	<u>7,667,322</u>	<u>7,658,540</u>	<u>7,162,970</u>	<u>6,875,462</u>	<u>6,422,758</u>	<u>11,410,032</u>	<u>11,377,956</u>
Contribution deficiency (excess)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
District's covered employee payroll	\$ 51,748,482	\$ 51,883,601	\$ 51,858,445	\$ 50,453,598	\$ 48,705,600	\$ 46,963,783	\$ 45,566,218	\$ 44,186,238
Contributions as a percentage of covered employee payroll	15.08%	14.78%	14.77%	14.20%	14.12%	13.68%	25.04%	25.75%

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

LYON COUNTY SCHOOL DISTRICT

DEBT SERVICE FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL YEAR ENDED JUNE 30, 2022

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

	2022 BUDGET		2022		2021
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
REVENUES					
Local Sources:					
Ad valorem taxes	\$ 9,788,850	\$ 9,788,850	\$ 10,044,786	\$ 255,936	\$ 9,456,260
Earnings on investments	20,000	20,000	23,446	3,446	77,626
Total Revenue	<u>9,808,850</u>	<u>9,808,850</u>	<u>10,068,232</u>	<u>259,382</u>	<u>9,533,886</u>
EXPENDITURES					
Debt Service:					
Principal retirement	6,227,000	6,227,000	5,880,000	347,000	5,065,000
Interest	1,889,886	1,889,886	2,229,345	(339,459)	2,026,265
Other	-	-	2,350	(2,350)	196,758
	<u>8,116,886</u>	<u>8,116,886</u>	<u>8,111,695</u>	<u>5,191</u>	<u>7,288,023</u>
Revenues Over (Under)					
Expenditures	<u>1,691,964</u>	<u>1,691,964</u>	<u>1,956,537</u>	<u>264,573</u>	<u>2,245,863</u>
OTHER FINANCING SOURCES (USES)					
Proceeds from refunding bonds	-	-	-	-	14,925,000
Bond premium	-	-	-	-	2,643,487
Payment to refunded bonds escrow agent	-	-	-	-	(18,503,000)
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(934,513)</u>
Net Change in Fund Balance	1,691,964	1,691,964	1,956,537	264,573	1,311,350
FUND BALANCE, July 1	<u>7,802,991</u>	<u>7,802,991</u>	<u>8,435,814</u>	<u>632,823</u>	<u>7,124,464</u>
FUND BALANCE, June 30	<u>\$ 9,494,955</u>	<u>\$ 9,494,955</u>	<u>\$ 10,392,351</u>	<u>\$ 897,396</u>	<u>\$ 8,435,814</u>

LYON COUNTY SCHOOL DISTRICT

BOND PROJECTS FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL YEAR ENDED JUNE 30, 2022

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

	<u>2022 BUDGET</u>		<u>2022</u>		<u>2021</u>
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>	<u>ACTUAL</u>
REVENUES					
Local Sources:					
Earnings on investments	\$ -	\$ -	\$ 6,732	\$ 6,732	\$ 17,390
EXPENDITURES					
Undistributed Expenditures:					
General Administration:					
Purchased services	-	175,000	211,130	(36,130)	-
Facilities Acquisition and Construction:					
Architectural and Engineering Services:					
Purchased services	1,850,050	925,025	1,688,669	(763,644)	230,362
Other	-	-	135,654	(135,654)	42,489
	<u>1,850,050</u>	<u>925,025</u>	<u>1,824,323</u>	<u>(899,298)</u>	<u>272,851</u>
Building Acquisition and Construction:					
Purchased services	18,200,000	807,747	972,013	(164,266)	5,615,417
Site Improvements:					
Purchased services	324,800	2,853,748	1,930,753	922,995	171,590
Other	-	-	-	-	4,785
	<u>324,800</u>	<u>2,853,748</u>	<u>1,930,753</u>	<u>922,995</u>	<u>176,375</u>
Building Improvements:					
Purchased services	2,126,250	1,448,086	776,691	671,395	737,723
Total Facilities Acquisition and Construction	<u>22,501,100</u>	<u>6,034,606</u>	<u>5,503,780</u>	<u>530,826</u>	<u>6,802,366</u>
Debt Service:					
Bond principal	-	-	2,730,000	(2,730,000)	-
Total Expenditures	<u>22,501,100</u>	<u>6,209,606</u>	<u>8,444,910</u>	<u>(2,235,304)</u>	<u>6,802,366</u>
Revenues Over (Under)					
Expenditures	<u>(22,501,100)</u>	<u>220 (6,209,606)</u>	<u>(8,438,178)</u>	<u>(2,228,572)</u>	<u>(6,784,976)</u>

Continued on next page.

LYON COUNTY SCHOOL DISTRICT

BOND PROJECTS FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL YEAR ENDED JUNE 30, 2022

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

	<u>2022 BUDGET</u>		<u>2022</u>		<u>2021</u>
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>	<u>ACTUAL</u>
OTHER FINANCING SOURCES					
Proceeds from bond sale	\$ 18,000,000	\$ 37,660,000	\$ 37,365,000	\$ (295,000)	\$ -
Bond premium	-	-	4,362,247	4,362,247	-
	<u>18,000,000</u>	<u>37,660,000</u>	<u>41,727,247</u>	<u>4,067,247</u>	<u>-</u>
Net Change in Fund Balance	(4,501,100)	31,450,394	33,289,069	1,838,675	(6,784,976)
FUND BALANCE, July 1	<u>6,681,932</u>	<u>13,484,299</u>	<u>6,699,323</u>	<u>(6,784,976)</u>	<u>13,484,299</u>
FUND BALANCE, June 30	<u>\$ 2,180,832</u>	<u>\$ 44,934,693</u>	<u>\$ 39,988,392</u>	<u>\$ (4,946,301)</u>	<u>\$ 6,699,323</u>

LYON COUNTY SCHOOL DISTRICT

COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS JUNE 30, 2022

(WITH COMPARATIVE ACTUAL AMOUNTS FOR JUNE 30, 2021)

Page 1 of 3

	SPECIAL REVENUE FUNDS					
	FEDERAL GRANTS	INSURANCE LOSS	FEDERAL SCHOOL LUNCH	ADULT DIPLOMA	CLASS SIZE REDUCTION	PRIVATE DONATIONS & GRANTS
ASSETS						
Cash and investments	\$ -	\$ -	\$ 3,958,558	\$ -	\$ 10	\$ 22,917
Receivables	8,498,204	-	3,591	329,728	-	-
Inventories	-	-	25,354	-	-	-
Total Assets	<u>\$ 8,498,204</u>	<u>\$ -</u>	<u>\$ 3,987,503</u>	<u>\$ 329,728</u>	<u>\$ 10</u>	<u>\$ 22,917</u>
LIABILITIES						
Accounts payable	\$ 438,298	\$ -	\$ 873,772	\$ 1,740	\$ -	\$ -
Accrued payroll	269,617	-	66,647	32,392	-	-
Due to other funds	7,764,946	-	-	290,072	-	-
Unearned revenues	25,343	-	18,638	-	-	-
Total Liabilities	<u>8,498,204</u>	<u>-</u>	<u>959,057</u>	<u>324,204</u>	<u>-</u>	<u>-</u>
FUND BALANCES						
Nonspendable	-	-	25,354	-	-	-
Restricted	-	-	-	-	-	22,917
Assigned	-	-	3,003,092	5,524	10	-
Total Fund Balances	<u>-</u>	<u>-</u>	<u>3,028,446</u>	<u>5,524</u>	<u>10</u>	<u>22,917</u>
Total Liabilities and Fund Balances	<u>\$ 8,498,204</u>	<u>\$ -</u>	<u>\$ 3,987,503</u>	<u>\$ 329,728</u>	<u>\$ 10</u>	<u>\$ 22,917</u>

LYON COUNTY SCHOOL DISTRICT

COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS JUNE 30, 2022

(WITH COMPARATIVE ACTUAL AMOUNTS FOR JUNE 30, 2021)

Page 2 of 3

	SPECIAL REVENUE FUNDS				TOTAL
	STATE GRANTS	MEDICAID	NEW NEVADA PLAN	STUDENT ACCOUNTS	
ASSETS					
Cash and investments	\$ -	\$ 131,843	\$ 13,685	\$ 974,735	\$ 5,101,748
Receivables	421,922	-	-	-	9,253,445
Inventories	-	-	-	-	25,354
Total Assets	<u>\$ 421,922</u>	<u>\$ 131,843</u>	<u>\$ 13,685</u>	<u>\$ 974,735</u>	<u>\$ 14,380,547</u>
LIABILITIES					
Accounts payable	\$ 107,867	\$ 848	\$ 13,685	\$ -	\$ 1,436,210
Accrued payroll	21,484	26,253	-	-	416,393
Due to other funds	162,221	-	-	-	8,217,239
Unearned revenues	130,350	-	-	-	174,331
Total Liabilities	<u>421,922</u>	<u>27,101</u>	<u>13,685</u>	<u>-</u>	<u>10,244,173</u>
FUND BALANCES					
Nonspendable	-	-	-	-	25,354
Restricted	-	-	-	974,735	997,652
Assigned	-	104,742	-	-	3,113,368
Total Fund Balances	<u>-</u>	<u>104,742</u>	<u>-</u>	<u>974,735</u>	<u>4,136,374</u>
Total Liabilities and Fund Balances	<u>\$ 421,922</u>	<u>\$ 131,843</u>	<u>\$ 13,685</u>	<u>\$ 974,735</u>	<u>\$ 14,380,547</u>

LYON COUNTY SCHOOL DISTRICT

COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS JUNE 30, 2022

(WITH COMPARATIVE ACTUAL AMOUNTS FOR JUNE 30, 2021)

Page 3 of 3

	CAPITAL PROJECTS FUNDS				TOTAL NONMAJOR GOVERNMENTAL FUNDS	
	CAPITAL PROJECTS	BUILDING AND SITES	RES. CONSTR. TAX	TOTAL	2022	2021
ASSETS						
Cash and investments	\$ 1,911,813	\$ 227,186	\$ 2,405,200	\$ 4,544,199	\$ 9,645,947	\$ 7,453,109
Receivables	87,774	800	37,984	126,558	9,380,003	6,696,531
Inventories	-	-	-	-	25,354	25,354
Total Assets	<u>\$ 1,999,587</u>	<u>\$ 227,986</u>	<u>\$ 2,443,184</u>	<u>\$ 4,670,757</u>	<u>\$ 19,051,304</u>	<u>\$ 14,174,994</u>
LIABILITIES						
Accounts payable	\$ 25,640	\$ 1,971	\$ 302,035	\$ 329,646	\$ 1,765,856	\$ 1,621,742
Accrued payroll	-	-	-	-	416,393	999,329
Due to other funds	-	-	-	-	8,217,239	5,000,330
Unearned revenues	-	-	-	-	174,331	173,864
Total Liabilities	<u>25,640</u>	<u>1,971</u>	<u>302,035</u>	<u>329,646</u>	<u>10,573,819</u>	<u>7,795,265</u>
FUND BALANCES						
Nonspendable	-	-	-	-	25,354	25,354
Restricted	1,973,947	226,015	2,141,149	4,341,111	5,338,763	5,096,872
Assigned	-	-	-	-	3,113,368	1,257,503
Total Fund Balances	<u>1,973,947</u>	<u>226,015</u>	<u>2,141,149</u>	<u>4,341,111</u>	<u>8,477,485</u>	<u>6,379,729</u>
Total Liabilities and Fund Balances	<u>\$ 1,999,587</u>	<u>\$ 227,986</u>	<u>\$ 2,443,184</u>	<u>\$ 4,670,757</u>	<u>\$ 19,051,304</u>	<u>\$ 14,174,994</u>

LYON COUNTY SCHOOL DISTRICT

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021)

Page 1 of 3

	SPECIAL REVENUE FUNDS					
	FEDERAL GRANTS	INSURANCE LOSS	FEDERAL SCHOOL LUNCH	ADULT DIPLOMA	CLASS SIZE REDUCTION	PRIVATE DONATIONS & GRANTS
REVENUES						
Local sources	\$ -	\$ -	\$ 22,392	\$ 2,046	\$ -	\$ 7,394
State sources	-	-	-	329,729	-	-
Federal sources	<u>13,934,406</u>	<u>-</u>	<u>5,992,426</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>13,934,406</u>	<u>-</u>	<u>6,014,818</u>	<u>331,775</u>	<u>-</u>	<u>7,394</u>
EXPENDITURES						
Regular programs	4,816,416	-	-	-	-	-
Special programs	2,099,010	-	-	-	-	2,220
Vocational programs	144,372	-	-	-	-	-
Adult instruction	-	-	-	329,728	-	-
Other instructional programs	838,163	-	-	-	-	-
Co-curricular activities	-	-	-	-	-	-
Support Services:						
Student support	3,253,170	-	-	-	-	-
Instructional staff support	1,135,358	-	-	-	-	-
General administration	358,723	-	-	-	-	-
School administration	245,568	-	-	-	-	-
Central services	410,190	-	-	-	-	-
Operations and maintenance	288,332	-	-	-	-	12,800
Student transportation	272,000	-	-	-	-	-
Noninstructional services:						
Food service	-	-	4,105,529	-	-	-
Community service	73,104	-	-	-	-	-
Facilities acquisition and construction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>13,934,406</u>	<u>-</u>	<u>4,105,529</u>	<u>329,728</u>	<u>-</u>	<u>15,020</u>
Revenues Over (Under) Expenditures	-	-	1,909,289	2,047	-	(7,626)
OTHER FINANCING (USES)						
Transfer (to) other funds	<u>-</u>	<u>(109,135)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	<u>-</u>	<u>(109,135)</u>	<u>1,909,289</u>	<u>2,047</u>	<u>-</u>	<u>(7,626)</u>
FUND BALANCES, July 1, as originally stated						
	-	109,135	1,119,157	3,477	10	30,543
Prior period adjustment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES, July 1, as restated	<u>-</u>	<u>109,135</u>	<u>1,119,157</u>	<u>3,477</u>	<u>10</u>	<u>30,543</u>
FUND BALANCES, June 30	<u>\$ -</u>	<u>\$ 225</u>	<u>\$ 3,028,446</u>	<u>\$ 5,524</u>	<u>\$ 10</u>	<u>\$ 22,917</u>

LYON COUNTY SCHOOL DISTRICT

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS YEAR ENDED JUNE 30, 2022

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

Page 2 of 3

	SPECIAL REVENUE FUNDS				CAPITAL PROJECTS FUNDS	
	STATE GRANTS	MEDICAID	STUDENT ACCOUNTS	TOTAL	CAPITAL PROJECTS	BUILDING AND SITES
REVENUES						
Local sources	\$ -	\$ -	\$ 1,214,936	\$ 1,246,768	\$ 996,235	\$ 10,900
State sources	2,359,550	-	-	2,689,279	-	-
Federal sources	43,559	313,192	-	20,283,583	-	-
Total Revenues	<u>2,403,109</u>	<u>313,192</u>	<u>1,214,936</u>	<u>24,219,630</u>	<u>996,235</u>	<u>10,900</u>
EXPENDITURES						
Regular programs	1,529,320	-	-	6,345,736	-	-
Special programs	-	-	-	2,101,230	-	-
Vocational programs	273,471	-	-	417,843	-	-
Adult instruction	-	-	-	329,728	-	-
Other instructional programs	-	-	-	838,163	-	-
Co-curricular activities	-	-	1,073,302	1,073,302	-	-
Support Services:						
Student support	258,319	140,685	-	3,652,174	-	-
Instructional staff support	2,681	98	-	1,138,137	-	-
General administration	-	88,202	-	446,925	-	-
School administration	-	-	-	245,568	-	-
Central services	-	-	-	410,190	-	-
Operations and maintenance	339,318	-	-	640,450	430	3,016
Student transportation	-	-	-	272,000	-	-
Noninstructional services:						
Food service	-	-	-	4,105,529	-	-
Community service	-	-	-	73,104	-	-
Facilities acquisition and construction	-	-	-	-	1,682,151	-
Total Expenditures	<u>2,403,109</u>	<u>228,985</u>	<u>1,073,302</u>	<u>22,090,079</u>	<u>1,682,581</u>	<u>3,016</u>
Revenues Over (Under) Expenditures	-	84,207	141,634	2,129,551	(686,346)	7,884
OTHER FINANCING (USES)						
Transfer (to) other funds	-	-	-	(109,135)	-	-
Net Change in Fund Balances	<u>-</u>	<u>84,207</u>	<u>141,634</u>	<u>2,020,416</u>	<u>(686,346)</u>	<u>7,884</u>
FUND BALANCES, July 1, as originally stated	-	20,535	-	1,282,857	2,660,293	218,131
Prior period adjustment	-	-	833,101	833,101	-	-
FUND BALANCES, July 1, as restated	<u>-</u>	<u>20,535</u>	<u>833,101</u>	<u>2,115,958</u>	<u>2,660,293</u>	<u>218,131</u>
FUND BALANCES, June 30	<u>\$ -</u>	<u>\$ 104,742</u>	<u>\$ 974,735</u>	<u>\$ 4,136,374</u>	<u>\$ 1,973,947</u>	<u>\$ 226,015</u>

LYON COUNTY SCHOOL DISTRICT

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021)

Page 3 of 3

	CAPITAL PROJECTS FUNDS		TOTALS	
	RES. CONSTR. TAX	TOTAL CAPITAL PROJECTS	2022	2021
REVENUES				
Local sources	\$ 1,080,784	\$ 2,087,919	\$ 3,334,687	\$ 5,716,418
State sources	-	-	2,689,279	2,709,155
Federal sources	-	-	20,283,583	11,139,391
Total Revenues	<u>1,080,784</u>	<u>2,087,919</u>	<u>26,307,549</u>	<u>19,564,964</u>
EXPENDITURES				
Regular programs	-	-	6,345,736	5,241,929
Special programs	-	-	2,101,230	1,824,723
Vocational programs	-	-	417,843	331,107
Adult instruction	-	-	329,728	250,026
Other instructional programs	-	-	838,163	680,806
Co-curricular activities	-	-	1,073,302	-
Support Services:				
Student support	-	-	3,652,174	2,940,214
Instructional staff support	-	-	1,138,137	736,452
General administration	-	-	446,925	161,192
School administration	-	-	245,568	-
Central services	-	-	410,190	887,987
Operations and maintenance	-	3,446	643,896	383,208
Student transportation	-	-	272,000	208,051
Noninstructional services:				
Food service	-	-	4,105,529	3,656,438
Community service	-	-	73,104	59,713
Facilities acquisition and construction	<u>1,158,083</u>	<u>2,840,234</u>	<u>2,840,234</u>	<u>1,255,121</u>
Total Expenditures	<u>1,158,083</u>	<u>2,843,680</u>	<u>24,933,759</u>	<u>18,616,967</u>
Revenues Over (Under) Expenditures	(77,299)	(755,761)	1,373,790	947,997
OTHER FINANCING (USES)				
Transfer (to) other funds	-	-	(109,135)	-
Net Change in Fund Balances	<u>(77,299)</u>	<u>(755,761)</u>	<u>1,264,655</u>	<u>947,997</u>
FUND BALANCES, July 1, as originally stated	2,218,448	5,096,872	6,379,729	5,431,732
Prior period adjustment	-	-	833,101	-
FUND BALANCES, July 1, as restated	<u>2,218,448</u>	<u>5,096,872</u>	<u>7,212,830</u>	<u>5,431,732</u>
FUND BALANCES, June 30	<u>\$ 2,141,149</u>	<u>\$ 4,341,111</u>	<u>\$ 8,477,485</u>	<u>\$ 6,379,729</u>

LYON COUNTY SCHOOL DISTRICT

FEDERAL GRANTS FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL YEAR ENDED JUNE 30, 2022

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

	2022 BUDGET		2022		2021
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
REVENUES					
Federal Sources	\$ -	\$ 13,934,406	\$ 13,934,406	\$ -	\$ 6,881,200
EXPENDITURES					
Regular Programs:					
Salaries	-	2,016,868	2,016,868	-	489,087
Benefits	-	164,977	164,977	-	913,700
Purchased services	-	113,706	113,706	-	194,729
Supplies	-	2,499,315	2,499,315	-	49,603
Property	-	21,550	21,550	-	-
Total Regular Programs	-	4,816,416	4,816,416	-	1,647,119
Special Programs:					
Salaries	-	1,073,200	1,073,200	-	698,205
Benefits	-	344,847	344,847	-	260,346
Purchased services	-	453,598	453,598	-	446,427
Supplies	-	227,365	227,365	-	258,291
Property	-	-	-	-	158,454
Total Special Programs	-	2,099,010	2,099,010	-	1,821,723
Vocational Programs:					
Purchased services	-	5,668	5,668	-	1,000
Supplies	-	72,842	72,842	-	56,391
Property	-	65,862	65,862	-	63,572
Total Vocational Programs	-	144,372	144,372	-	120,963
Other Instructional Programs:					
Salaries	-	697,226	697,226	-	431,234
Benefits	-	23,682	23,682	-	13,626
Purchased services	-	-	-	-	8,074
Supplies	-	117,255	117,255	-	227,872
Total Other Instructional Programs	-	838,163	838,163	-	680,806

Continued on next page.

LYON COUNTY SCHOOL DISTRICT

FEDERAL GRANTS FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL YEAR ENDED JUNE 30, 2022

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

	2022 BUDGET		2022		2021
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
Undistributed Expenditures					
Student Support:					
Salaries	\$ -	\$ 365,663	\$ 365,663	\$ -	\$ 278,654
Benefits	-	36,164	36,164	-	69,359
Purchased services	-	1,581,593	1,581,593	-	472,707
Supplies	-	1,269,416	1,269,416	-	894,065
Property	-	-	-	-	17,191
Other	-	334	334	-	392
	-	3,253,170	3,253,170	-	1,732,368
Instructional Staff Support:					
Salaries	-	680,937	680,937	-	232,322
Benefits	-	96,589	96,589	-	82,514
Purchased services	-	231,127	231,127	-	172,109
Supplies	-	126,705	126,705	-	40,468
	-	1,135,358	1,135,358	-	527,413
General Administration:					
Salaries	-	80,073	80,073	-	-
Benefits	-	2,150	2,150	-	64,688
Purchased services	-	276,500	276,500	-	-
	-	358,723	358,723	-	64,688
Central Services:					
Salaries	-	253,179	253,179	-	138,556
Benefits	-	59,158	59,158	-	47,976
Purchased services	-	175	175	-	1,173
Supplies	-	97,678	97,678	-	20,118
	-	410,190	410,190	-	207,823
School Administration					
Salaries	-	234,171	234,171	-	-
Benefits	-	11,397	11,397	-	-
	-	245,568	245,568	-	-

Continued on next page.

LYON COUNTY SCHOOL DISTRICT

FEDERAL GRANTS FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL YEAR ENDED JUNE 30, 2022

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

	2022 BUDGET		2022		2021
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
Operations and Maintenance:					
Salaries	\$ -	\$ 195,293	\$ 195,293	\$ -	\$ -
Benefits	-	5,456	5,456	-	-
Supplies	-	72,679	72,679	-	4,956
Property	-	14,904	14,904	-	-
	-	288,332	288,332	-	4,956
Student Transportation:					
Salaries	-	200,830	200,830	-	2,616
Benefits	-	5,027	5,027	-	962
Purchased services	-	12,886	12,886	-	10,050
Property	-	53,257	53,257	-	-
	-	272,000	272,000	-	13,628
Other Support Services:					
Community Service:					
Supplies	-	73,104	73,104	-	59,713
Total Undistributed Expenditures	-	6,036,445	6,036,445	-	2,610,589
Total Expenditures	-	13,934,406	13,934,406	-	6,881,200
Revenue Over (Under)					
Expenditures	-	-	-	-	-
FUND BALANCE, July 1	-	-	-	-	-
FUND BALANCE, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

LYON COUNTY SCHOOL DISTRICT

INSURANCE LOSS FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL YEAR ENDED JUNE 30, 2022

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

	2022 BUDGET		2022		2021
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENDITURES	-	-	-	-	-
Revenues Over (Under) Expenditures	-	-	-	-	-
OTHER FINANCING SOURCES (USES)					
Transfer (to) other funds	-	(109,135)	(109,135)	-	-
Net Change in Fund Balance	-	(109,135)	(109,135)	-	-
FUND BALANCE, July 1	-	109,135	109,135	-	109,135
FUND BALANCE, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 109,135</u>

LYON COUNTY SCHOOL DISTRICT

FEDERAL SCHOOL LUNCH FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL YEAR ENDED JUNE 30, 2022

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

	2022 BUDGET		2022		2021
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
REVENUES					
Local Sources:					
Daily sales	\$ 600,000	\$ 600,000	\$ 17,450	\$ (582,550)	\$ 32,611
Other local	25,000	25,000	4,942	(20,058)	7,783
	625,000	625,000	22,392	(602,608)	40,394
State Sources:					
State Match	30,000	30,000	-	(30,000)	10,728
Federal Sources:					
School Nutrition Programs	3,050,000	3,050,000	5,992,426	2,942,426	4,112,573
Total Revenue	3,705,000	3,705,000	6,014,818	2,309,818	4,163,695
EXPENDITURES					
Undistributed Expenditures:					
Central Services:					
Salaries	100,000	120,000	-	120,000	-
Benefits	33,000	33,000	-	33,000	-
	133,000	153,000	-	153,000	-
Food Service Operations:					
Salaries	1,000,000	1,000,000	703,347	296,653	1,002,712
Benefits	367,230	367,230	215,809	151,421	312,714
Purchased services	250,000	250,000	638,645	(388,645)	286,793
Supplies	1,638,750	1,638,750	2,545,178	(906,428)	1,987,991
Property	500,000	920,000	-	920,000	-
Other	67,553	70,000	2,550	67,450	66,228
	3,823,533	4,245,980	4,105,529	140,451	3,656,438
Total Expenditures	3,956,533	4,398,980	4,105,529	293,451	3,656,438
Net Change in Fund Balance	(251,533)	(693,980)	1,909,289	2,603,269	507,257
FUND BALANCE, July 1	1,119,157	1,119,157	1,119,157	-	611,900
FUND BALANCE, June 30	\$ 867,624	\$ 425,177	\$ 3,028,446	\$ 2,603,269	\$ 1,119,157

LYON COUNTY SCHOOL DISTRICT

ADULT DIPLOMA FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL YEAR ENDED JUNE 30, 2022

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

	2022 BUDGET		2022		2021
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
REVENUES					
Local Sources:					
Tuition	\$ -	\$ -	\$ 2,046	\$ 2,046	1,510
State Sources:					
State funding	-	362,228	329,729	(32,499)	250,026
Total Revenue	-	362,228	331,775	(30,453)	251,536
EXPENDITURES					
Salaries	-	218,606	203,448	15,158	154,804
Benefits	-	89,610	87,224	2,386	67,251
Purchased services	-	13,788	12,698	1,090	13,119
Supplies	-	40,224	26,358	13,866	14,852
Total Expenditures	-	362,228	329,728	32,500	250,026
Net Change in Fund Balance	-	-	2,047	2,047	1,510
FUND BALANCE, July 1	-	-	3,477	3,477	1,967
FUND BALANCE, June 30	\$ -	\$ -	\$ 5,524	\$ 5,524	\$ 3,477

LYON COUNTY SCHOOL DISTRICT

CLASS SIZE REDUCTION FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL YEAR ENDED JUNE 30, 2022

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

	2022 BUDGET		2022		2021
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
REVENUES					
State Sources:					
State funding	\$ -	\$ -	\$ -	\$ -	\$ 2,312,801
EXPENDITURES					
Regular Programs:					
Salaries	-	-	-	-	1,613,699
Benefits	-	-	-	-	699,102
Total Expenditures	-	-	-	-	2,312,801
Net Change in Fund Balance	-	-	-	-	-
FUND BALANCE, July 1	-	-	10	10	10
FUND BALANCE, June 30	\$ -	\$ -	\$ 10	\$ 10	\$ 10

LYON COUNTY SCHOOL DISTRICT

PRIVATE DONATIONS AND GRANTS FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL YEAR ENDED JUNE 30, 2022

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

	2022 BUDGET		2022		2021
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
REVENUES					
Local Sources:					
Private donations and grants	\$ -	\$ 7,394	\$ 7,394	\$ -	\$ 406,191
EXPENDITURES					
Regular Programs:					
Salaries	-	-	-	-	413
Benefits	-	-	-	-	38
Supplies	-	-	-	-	2,538
	-	-	-	-	2,989
Special Programs:					
Supplies	-	2,220	2,220	-	-
Undistributed Expenditures:					
Instructional Staff Support:					
Supplies	-	-	-	-	3,004
Operations and Maintenance:					
Supplies	-	5,174	12,800	(7,626)	369,655
Total Undistributed Expenditures	-	5,174	12,800	(7,626)	372,659
Total Expenditures	-	7,394	15,020	(7,626)	375,648
Net Change in Fund Balance	-	-	(7,626)	(7,626)	30,543
FUND BALANCE, July 1	-	-	30,543	30,543	-
FUND BALANCE, June 30	\$ -	\$ -	\$ 22,917	\$ 22,917	\$ 30,543

LYON COUNTY SCHOOL DISTRICT

STATE GRANTS FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL YEAR ENDED JUNE 30, 2022

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

	2022 BUDGET		2022		2021
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
REVENUES					
State Sources	\$ -	\$ 2,649,410	\$ 2,359,550	\$ (289,860)	\$ 3,543,120
Federal sources	-	-	43,559	43,559	-
	-	2,649,410	2,403,109	(246,301)	3,543,120
EXPENDITURES					
Regular Programs:					
Salaries	-	734,522	1,053,445	(318,923)	176,659
Benefits	-	285,084	463,049	(177,965)	82,754
Purchased services	-	193,274	-	193,274	491,564
Supplies	-	566,660	12,826	553,834	430,026
Total Regular Programs	-	1,779,540	1,529,320	250,220	1,181,003
Special Programs:					
Salaries	-	100,593	-	100,593	-
Benefits	-	14,929	-	14,929	-
Purchased services	-	8,820	-	8,820	-
Supplies	-	36,503	-	36,503	3,000
Total Special Programs	-	160,845	-	160,845	3,000
Vocational Programs:					
Purchased services	-	-	11,650	(11,650)	2,725
Supplies	-	-	242,458	(242,458)	193,470
Property	-	-	19,335	(19,335)	13,949
Other	-	-	28	(28)	-
Total Vocational Programs	-	-	273,471	(273,471)	210,144
Undistributed Expenditures:					
Student Support:					
Salaries	-	94,621	63,804	30,817	150
Benefits	-	2,754	21,190	(18,436)	3
Purchased services	-	340,810	29,845	310,965	291,822
Supplies	-	48,829	38,774	10,055	805,755
Property	-	-	104,706	(104,706)	-
	-	487,014	258,319	228,695	1,097,730

Continued on next page.

LYON COUNTY SCHOOL DISTRICT

STATE GRANTS FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL YEAR ENDED JUNE 30, 2022

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

	2022 BUDGET		2022		2021
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
Instructional Staff Support:					
Salaries	\$ -	\$ 13,852	\$ -	\$ 13,852	\$ 102,829
Benefits	-	1,113	-	1,113	41,806
Purchased services	-	41,255	250	41,005	-
Supplies	-	-	2,431	(2,431)	25,400
	-	56,220	2,681	53,539	170,035
General Administration:					
Purchased services	-	78,979	-	78,979	-
Student Transportation:					
Purchased services	-	86,812	-	86,812	-
Supplies	-	-	-	-	194,423
	-	86,812	-	86,812	194,423
Central Services:					
Purchased services	-	-	-	-	15,000
Supplies	-	-	-	-	665,164
	-	-	-	-	680,164
Operations and Maintenance:					
Purchased services	-	-	-	-	1,110
Supplies	-	-	339,318	(339,318)	5,511
	-	-	339,318	(339,318)	6,621
Total Undistributed Expenditures	-	709,025	600,318	108,707	2,148,973
Total Expenditures	-	2,649,410	2,403,109	246,301	3,543,120
Net Change in Fund Balance	-	-	-	-	-
FUND BALANCE, July 1	-	-	-	-	-
FUND BALANCE, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

LYON COUNTY SCHOOL DISTRICT

MEDICAID FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL YEAR ENDED JUNE 30, 2022

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

	2022 BUDGET		2022		2021
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
REVENUES					
Federal Sources:					
Medicaid Program	\$ 500,000	\$ 150,000	\$ 313,192	\$ 163,192	\$ 145,618
EXPENDITURES					
Special Programs:					
Student Support:					
Salaries	234,429	-	-	-	519
Benefits	6,451	-	-	-	6,173
Purchased services	150,625	50,000	133,099	(83,099)	96,594
Supplies	15,000	15,000	7,586	7,414	4,836
	406,505	65,000	140,685	(75,685)	108,122
Instructional Staff Support					
Purchased services	-	-	98	(98)	-
General Administration:					
Salaries	50,108	50,108	37,296	12,812	47,950
Benefits	20,413	22,318	13,252	9,066	19,534
Purchased services	28,702	30,000	37,291	(7,291)	27,466
Supplies	1,511	1,511	363	1,148	1,554
	100,734	103,937	88,202	15,735	96,504
Total Expenditures	507,239	168,937	228,985	(60,048)	204,626
Net Change in Fund Balance	(7,239)	(18,937)	84,207	103,144	(59,008)
FUND BALANCE, July 1	20,535	20,535	20,535	-	79,543
FUND BALANCE, June 30	\$ 13,296	\$ 1,598	\$ 104,742	\$ 103,144	\$ 20,535

LYON COUNTY SCHOOL DISTRICT

STUDENT ACCOUNTS FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL YEAR ENDED JUNE 30, 2022

	2022 BUDGET		2022	
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET
REVENUES				
Local Sources:				
Student activities	\$ -	\$ 1,100,000	\$ 1,214,936	\$ 114,936
EXPENDITURES				
Co-curricular Activities:				
Purchased services	-	400,000	536,651	(136,651)
Supplies	-	300,000	-	300,000
	-	700,000	536,651	163,349
Athletics:				
Purchased services	-	400,000	536,651	(136,651)
Supplies	-	300,000	-	300,000
	-	700,000	536,651	163,349
Total Expenditures	-	1,400,000	1,073,302	326,698
Revenues Over (Under) Expenditures	-	(300,000)	141,634	441,634
FUND BALANCE, July 1, as originally stated	-	-	-	-
Prior period adjustment	-	833,258	833,101	(157)
FUND BALANCE, July 1, as restated	-	833,258	833,101	(157)
FUND BALANCE, June 30	\$ -	\$ 533,258	\$ 974,735	\$ 441,477

LYON COUNTY SCHOOL DISTRICT

CAPITAL PROJECTS FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL YEAR ENDED JUNE 30, 2022

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

	2022 BUDGET		2022		2021
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
REVENUES					
Local Sources:					
Government Services Tax	\$ 939,060	\$ 934,978	\$ 996,235	\$ 61,257	\$ 1,003,382
EXPENDITURES					
Operations and Maintenance:					
Supplies	-	-	430	(430)	-
Facilities Acquisition and Construction:					
Building Acquisition and Construction:					
Purchased services	-	-	94,406	(94,406)	84,988
Supplies	-	-	26,094	(26,094)	40,153
Property	-	567,073	-	567,073	-
	-	567,073	120,500	446,573	125,141
Site Improvement:					
Purchased services	1,000,000	1,262,065	1,174,160	87,905	805,681
Other	-	-	9,947	(9,947)	-
	1,000,000	1,262,065	1,184,107	77,958	805,681
Building Improvements:					
Purchased services	-	1,538,094	377,544	1,160,550	95,790
Property	500,000	-	-	-	-
Other	-	-	-	-	5,012
	500,000	1,538,094	377,544	1,160,550	100,802
Total Facilities Acquisition and Construction	1,500,000	3,367,232	1,682,151	1,685,081	1,031,624
Total Expenditures	1,500,000	3,367,232	1,682,581	1,684,651	1,031,624
Net Change in Fund Balance	(560,940)	(2,432,254)	(686,346)	1,745,908	(28,242)
FUND BALANCE, July 1	2,660,293	2,660,293	2,660,293	-	2,688,535
FUND BALANCE, June 30	\$ 2,099,353	\$ 240,228,039	\$ 1,973,947	\$ 1,745,908	\$ 2,660,293

LYON COUNTY SCHOOL DISTRICT

BUILDING AND SITES FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL YEAR ENDED JUNE 30, 2022

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

	2022 BUDGET		2022		2021
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
REVENUES					
Local Sources:					
Rents	\$ 9,600	\$ 9,600	\$ 9,600	\$ -	\$ 10,000
Earnings on investments	-	-	1,300	1,300	4,303
	9,600	9,600	10,900	1,300	14,303
EXPENDITURES					
Undistributed Expenditures:					
Operations and Maintenance:					
Purchased services	-	-	-	-	1,976
Supplies	175,000	175,000	3,016	171,984	-
Total Expenditures	175,000	175,000	3,016	171,984	1,976
Net Change in Fund Balance	(165,400)	(165,400)	7,884	170,684	12,327
FUND BALANCE, July 1	213,828	213,828	218,131	4,303	205,804
FUND BALANCE, June 30	\$ 48,428	\$ 48,428	\$ 226,015	\$ 174,987	\$ 218,131

LYON COUNTY SCHOOL DISTRICT

RESIDENTIAL CONSTRUCTION TAX FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL YEAR ENDED JUNE 30, 2022

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

	2022 BUDGET		2022		2021
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
REVENUES					
Local Sources:					
Residential Construction Tax	\$ 670,000	\$ 670,000	\$ 1,080,480	\$ 410,480	\$ 706,512
Earnings on investments	-	-	304	304	1,006
Total Revenue	<u>670,000</u>	<u>670,000</u>	<u>1,080,784</u>	<u>410,784</u>	<u>707,518</u>
EXPENDITURES					
Facilities Acquisition and Construction:					
Architectural and Engineering Services:					
Purchased services	-	-	267,595	(267,595)	153,363
Building Acquisition/Construction:					
Other	-	-	9,745	(9,745)	-
Site Improvement:					
Purchased services	1,825,000	2,493,388	813,949	1,679,439	-
Building Improvement:					
Purchased services	241,333	150,000	66,794	83,206	-
Supplies	-	-	-	-	70,134
	<u>241,333</u>	<u>150,000</u>	<u>66,794</u>	<u>83,206</u>	<u>70,134</u>
Total Facilities Acquisition and Construction	<u>2,066,333</u>	<u>2,643,388</u>	<u>1,158,083</u>	<u>1,485,305</u>	<u>223,497</u>
Net Change in Fund Balance	(1,396,333)	(1,973,388)	(77,299)	1,896,089	484,021
FUND BALANCE, July 1	<u>2,217,442</u>	<u>2,217,442</u>	<u>2,218,448</u>	<u>1,006</u>	<u>1,734,427</u>
FUND BALANCE, June 30	<u>\$ 821,109</u>	<u>\$ 244,054</u>	<u>\$ 2,141,149</u>	<u>\$ 1,897,095</u>	<u>\$ 2,218,448</u>

LYON COUNTY SCHOOL DISTRICT

INTERNAL SERVICE FUNDS COMBINING STATEMENT OF NET POSITION JUNE 30, 2022

(WITH COMPARATIVE ACTUAL AMOUNTS AS OF JUNE 30, 2021)

	WORKERS COMPENSATION INSURANCE FUND	UNEMPLOY- MENT INSURANCE FUND	GROUP INSURANCE FUND	TOTALS	
				2022	2021
ASSETS					
Cash and cash equivalents	\$ 1,934,256	\$ 1,327,527	\$ 705,006	\$ 3,966,789	\$ 3,428,668
Cash with fiscal agent	-	-	-	-	283,195
Accounts receivable	4,542	6,744	-	11,286	21,276
	<u>1,938,798</u>	<u>1,334,271</u>	<u>705,006</u>	<u>3,978,075</u>	<u>3,733,139</u>
Restricted cash	<u>573,000</u>	<u>-</u>	<u>-</u>	<u>573,000</u>	<u>585,000</u>
Total Assets	<u>2,511,798</u>	<u>1,334,271</u>	<u>705,006</u>	<u>4,551,075</u>	<u>4,318,139</u>
LIABILITIES					
Accounts and claims payable	-	-	53,491	53,491	127,210
Incurred but unreported claims	<u>862,000</u>	<u>-</u>	<u>-</u>	<u>862,000</u>	<u>901,000</u>
Total Liabilities	<u>862,000</u>	<u>-</u>	<u>53,491</u>	<u>915,491</u>	<u>1,028,210</u>
NET POSITION					
Restricted for employee benefits program	<u>\$ 1,649,798</u>	<u>\$ 1,334,271</u>	<u>\$ 651,515</u>	<u>\$ 3,635,584</u>	<u>\$ 3,289,929</u>

LYON COUNTY SCHOOL DISTRICT

INTERNAL SERVICE FUNDS COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION YEAR ENDED JUNE 30, 2022

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

	WORKERS COMPENSATION INSURANCE FUND	UNEMPLOY- MENT INSURANCE FUND	GROUP INSURANCE FUND	TOTALS	
				2022	2021
OPERATING REVENUES					
Charges for services	\$ 662,338	\$ 163,917	\$ -	\$ 826,255	\$ 7,379,496
Refunds and rebates	-	-	252,416	252,416	844,077
	<u>662,338</u>	<u>163,917</u>	<u>252,416</u>	<u>1,078,671</u>	<u>8,223,573</u>
OPERATING EXPENSES					
Benefit claims	562,052	-	-	562,052	5,827,234
Purchased services	60,662	-	109,524	170,186	1,194,661
Other	1,205	-	-	1,205	(18,294)
	<u>623,919</u>	<u>-</u>	<u>109,524</u>	<u>733,443</u>	<u>7,003,601</u>
Total Operating Expenses					
Operating Income (Loss)	38,419	163,917	142,892	345,228	1,219,972
NONOPERATING REVENUES					
Earnings on investments	364	-	63	427	1,548
Change in Net Position	38,783	163,917	142,955	345,655	1,221,520
NET POSITION, July 1	<u>1,611,015</u>	<u>1,170,354</u>	<u>508,560</u>	<u>3,289,929</u>	<u>2,068,409</u>
NET POSITION, June 30	<u>\$ 1,649,798</u>	<u>\$ 1,334,271</u>	<u>\$ 651,515</u>	<u>\$ 3,635,584</u>	<u>\$ 3,289,929</u>

LYON COUNTY SCHOOL DISTRICT

INTERNAL SERVICE FUNDS COMBINING STATEMENT OF CASH FLOWS YEAR ENDED JUNE 30, 2022

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

	WORKERS COMPENSATION INSURANCE FUND	UNEMPLOY- MENT INSURANCE FUND	GROUP INSURANCE FUND	TOTALS	
				2022	2021
CASH FLOWS FROM OPERATING ACTIVITIES					
Premiums received from other funds	\$ 663,044	\$ 173,201	\$ -	\$ 836,245	\$ 7,378,194
Refunds and rebates received	-	-	252,416	252,416	844,077
Payment of benefits	(621,937)	-	-	(621,937)	(7,111,462)
Insurance premiums and other	(61,867)	-	(162,358)	(224,225)	(1,135,039)
Net Cash Provided (Used) by Operating Activities	(20,760)	173,201	90,058	242,499	(24,230)
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest received on investments	364	-	63	427	1,548
Net Increase (Decrease) in Cash and Cash Equivalents	(20,396)	173,201	90,121	242,926	(22,682)
CASH AND CASH EQUIVALENTS, July 1					
	2,527,652	1,154,326	614,885	4,296,863	4,319,545
CASH AND CASH EQUIVALENTS, June 30					
	\$ 2,507,256	\$ 1,327,527	\$ 705,006	\$ 4,539,789	\$ 4,296,863
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES					
Operating income (loss)	\$ 38,419	\$ 163,917	\$ 142,892	\$ 345,228	\$ 1,219,972
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Changes in assets and liabilities:					
Accounts receivable	706	9,284	-	9,990	(6,550)
Accounts payable	(20,885)	-	(52,834)	(73,719)	112,348
Incurred but not reported claims	(39,000)	-	-	(39,000)	(1,350,000)
Total Adjustments	(59,179)	9,284	(52,834)	(102,729)	(1,244,202)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	\$ (20,760)	\$ 173,201	\$ 90,058	\$ 242,499	\$ (24,230)

LYON COUNTY SCHOOL DISTRICT

WORKERS COMPENSATION INSURANCE FUND
SCHEDULE OF REVENUES, EXPENSES AND
CHANGES IN FUND NET POSITION - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021)

	2021 BUDGET		2022		2021
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
OPERATING REVENUES					
Charges for services	\$ 580,000	\$ 580,000	\$ 662,338	\$ 82,338	\$ 581,928
OPERATING EXPENSES					
Benefits	580,000	580,000	562,052	17,948	(208,764)
Purchased services	135,000	135,000	60,662	74,338	238,490
Other	50,000	50,000	1,205	48,795	(18,294)
	<u>765,000</u>	<u>765,000</u>	<u>623,919</u>	<u>141,081</u>	<u>11,432</u>
Operating Income (Loss)	(185,000)	(185,000)	38,419	223,419	570,496
NONOPERATING REVENUES					
Earnings on investments	<u>10,000</u>	<u>10,000</u>	<u>364</u>	<u>(9,636)</u>	<u>1,206</u>
Change in Net Position	(175,000)	(175,000)	38,783	213,783	571,702
NET POSITION, July 1	<u>864,313</u>	<u>864,313</u>	<u>1,611,015</u>	<u>746,702</u>	<u>1,039,313</u>
NET POSITION, June 30	<u>\$ 689,313</u>	<u>\$ 689,313</u>	<u>\$ 1,649,798</u>	<u>\$ 960,485</u>	<u>\$ 1,611,015</u>

LYON COUNTY SCHOOL DISTRICT

WORKERS COMPENSATION INSURANCE FUND SCHEDULE OF CASH FLOWS - BUDGET AND ACTUAL YEAR ENDED JUNE 30, 2022

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

	2022 BUDGET		2022		2021
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
CASH FLOWS FROM OPERATING ACTIVITIES					
Charges for services	\$ 600,000	\$ 600,000	\$ 663,044	\$ 63,044	\$ 581,928
Payment of benefits	(500,000)	(500,000)	(621,937)	(121,937)	(90,236)
Insurance premiums paid, other payments	(145,000)	(145,000)	(61,867)	83,133	(219,421)
Net Cash Provided (Used) By Operating Activities	(45,000)	(45,000)	(20,760)	24,240	272,271
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest received on investments	10,000	10,000	364	(9,636)	1,206
Net Increase (Decrease) in Cash and Cash Equivalents	(35,000)	(35,000)	(20,396)	14,604	273,477
CASH AND CASH EQUIVALENTS, July 1					
	2,244,175	2,244,175	2,527,652	283,477	2,254,175
CASH AND CASH EQUIVALENTS, June 30					
	\$ 2,209,175	\$ 2,209,175	\$ 2,507,256	\$ 298,081	\$ 2,527,652
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES					
Operating income (loss)	\$ -	\$ -	\$ 38,419	\$ 38,419	\$ 570,496
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Changes in assets and liabilities:					
Accounts receivable	-	-	706	706	(5,248)
Accounts payable	-	-	(20,885)	(20,885)	6,023
Incurred but unreported claims	-	-	(39,000)	(39,000)	(299,000)
Total Adjustments	-	-	(59,179)	(59,179)	(298,225)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	\$ -	\$ -	\$ (20,760)	\$ (20,760)	\$ 272,271

LYON COUNTY SCHOOL DISTRICT

UNEMPLOYMENT INSURANCE FUND SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - BUDGET AND ACTUAL YEAR ENDED JUNE 30, 2022

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

	2022 BUDGET		2022		2021
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
OPERATING REVENUES					
Charges for services	\$ 155,000	\$ 155,000	\$ 163,917	\$ 8,917	\$ 160,041
OPERATING EXPENSES					
Benefits	20,000	20,000	-	20,000	4,866
Change in Net Position	135,000	135,000	163,917	28,917	155,175
NET POSITION, July 1	1,150,179	1,150,179	1,170,354	20,175	1,015,179
NET POSITION, June 30	\$ 1,285,179	\$ 1,285,179	\$ 1,334,271	\$ 49,092	\$ 1,170,354

LYON COUNTY SCHOOL DISTRICT

UNEMPLOYMENT INSURANCE FUND SCHEDULE OF CASH FLOWS - BUDGET AND ACTUAL YEAR ENDED JUNE 30, 2022

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

	<u>2022 BUDGET</u>		<u>2022</u>		<u>2021</u>
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>	<u>ACTUAL</u>
CASH FLOWS FROM OPERATING ACTIVITIES					
Charges for services	\$ 155,000	\$ 155,000	\$ 173,201	\$ 18,201	\$ 158,739
Payment of benefits	<u>(35,000)</u>	<u>(35,000)</u>	<u>-</u>	<u>35,000</u>	<u>(4,866)</u>
Net Cash Provided By Operating Activities	120,000	120,000	173,201	53,201	153,873
CASH AND					
CASH EQUIVALENTS, July 1	<u>1,120,453</u>	<u>1,120,453</u>	<u>1,154,326</u>	<u>33,873</u>	<u>1,000,453</u>
CASH AND					
CASH EQUIVALENTS, June 30	<u>\$ 1,240,453</u>	<u>\$ 1,240,453</u>	<u>\$ 1,327,527</u>	<u>\$ 87,074</u>	<u>\$ 1,154,326</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES					
Operating income	\$ -	\$ -	\$ 163,917	\$ 163,917	\$ 155,175
Adjustments to reconcile operating income to net cash provided by operating activities:					
Changes in assets and liabilities:					
Accounts receivable	-	-	9,284	9,284	(1,302)
Total Adjustments	-	-	9,284	9,284	(1,302)
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 173,201</u>	<u>\$ 173,201</u>	<u>\$ 153,873</u>

LYON COUNTY SCHOOL DISTRICT

GROUP INSURANCE FUND
 SCHEDULE OF REVENUES, EXPENSES AND
 CHANGES IN FUND NET POSITION - BUDGET AND ACTUAL
 YEAR ENDED JUNE 30, 2022
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021)

	2022 BUDGET		2022		2021
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
OPERATING REVENUES					
Charges for services	\$ -	\$ 75,000	\$ -	\$ (75,000)	\$ 6,637,527
Refunds and rebates	-	-	252,416	252,416	844,077
	-	75,000	252,416	177,416	7,481,604
OPERATING EXPENSES					
Benefits	-	-	-	-	6,031,132
Purchased services	-	-	109,524	(109,524)	956,171
	-	-	109,524	(109,524)	6,987,303
Operating Income (Loss)	-	75,000	142,892	67,892	494,301
NONOPERATING REVENUES					
Earnings on investments	-	-	63	63	342
Change in Net Position	-	75,000	142,955	67,955	494,643
NET POSITION, July 1	<u>13,917</u>	<u>13,917</u>	<u>508,560</u>	<u>494,643</u>	<u>13,917</u>
NET POSITION, June 30	<u>\$ 13,917</u>	<u>\$ 88,917</u>	<u>\$ 651,515</u>	<u>\$ 562,598</u>	<u>\$ 508,560</u>

LYON COUNTY SCHOOL DISTRICT

GROUP INSURANCE FUND SCHEDULE OF CASH FLOWS - BUDGET AND ACTUAL YEAR ENDED JUNE 30, 2022

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

	2022 BUDGET		2022		2021
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
CASH FLOWS FROM OPERATING ACTIVITIES					
Charges for services received	\$ -	\$ 75,000	\$ -	\$ (75,000)	\$ 6,637,527
Refunds and rebates received	-	-	252,416	252,416	844,077
Payment of benefits	-	-	-	-	(7,016,360)
Payment for services and other	-	-	(162,358)	(162,358)	(915,618)
Net Cash Provided (Used) By Operating Activities	-	75,000	90,058	15,058	(450,374)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES					
Cash transferred to other funds	-	(35,000)	-	35,000	-
CASH FLOWS FROM INVESTING ACTIVITIES					
Earnings on investments	-	-	63	-	342
Net Increase (Decrease) in Cash and Cash Equivalents	-	40,000	90,121	50,058	(450,032)
CASH AND CASH EQUIVALENTS, July 1					
	-	1,104,647	614,885	(489,762)	1,064,917
CASH AND CASH EQUIVALENTS, June 30					
	\$ -	\$ 1,144,647	\$ 705,006	\$ (439,704)	\$ 614,885
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES					
Operating income (loss)	\$ -	\$ -	\$ 142,892	\$ 142,892	\$ 494,301
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:					
Changes in assets and liabilities:					
Accounts and claims payable	-	-	(52,834)	(52,834)	106,325
Claims incurred but not reported	-	-	-	-	(1,051,000)
Total Adjustments	-	-	(52,834)	(52,834)	(944,675)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES					
	\$ -251	\$ -	\$ 90,058	\$ 90,058	\$ (450,374)



SILVA, SCEIRINE

& ASSOCIATES, LLC
CERTIFIED PUBLIC ACCOUNTANTS

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

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

To the Board of Trustees
Lyon County School District
Yerington, Nevada

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*,²⁵² issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Lyon County School District (the District) as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated January 23, 2023.

Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as item #2022-1 that we consider to be a material weakness.

Yerington Office

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Reno Office

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Compliance and Other Matters

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

District's Response to Findings

The District's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

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

Silva, Scivone & Assoc, LLC

Reno, Nevada
January 23, 2023



LYON COUNTY SCHOOL DISTRICT

SCHEDULE OF FINDING RELATED TO THE FINANCIAL STATEMENT AUDIT YEAR ENDED JUNE 30, 2022

FINDING – FINANCIAL STATEMENT AUDIT

Finding #2022-1 - Material Weakness

This is a partial repeat of Finding #2021-1. (Refer to the Schedule of Prior Year Finding.)

Description:

The District did not follow established accounting procedures to provide adequate internal controls over numerous control categories.

Criteria:

The District's management is responsible for designing and maintaining an adequate system of internal controls which provides reasonable assurance that transactions are processed according to established procedures.

Conditions:

Certain accounting tasks were not being completed routinely, timely or accurately. While not intending to be a complete listing of such tasks, the following were deemed to be most significant:

- Monthly bank reconciliations were not consistently prepared on a timely basis. In addition, the reconciliations were not agreed to the general ledger sub-accounts for cash and investments.
- The transactions related to the District's medical self-insurance (group health insurance) were not recorded in the District's general ledger until the year-end financial audit. The District discontinued its self-insurance program as of December 31, 2020; however, transactions relative to the self-insurance continued into the current fiscal year. These transactions should have been recorded in the District's general ledger throughout the year as opposed to being recorded during the conduct of the annual financial audit.
- In accordance with the Nevada Revised Statutes and District policy, the District prepared its official Original Budget for the fiscal year ended June 30, 2022. The Original Budget was later augmented (amended) in January 2022. The augmented budget amounts were not properly entered into the District's automated accounting program, thereby compromising the integrity of the internal controls afforded by robust budgetary management.
- Employer federal payroll taxes and federal taxes withheld from employee paychecks were not properly deposited in accordance with Internal Revenue Service (IRS) requirements. Underpayments (or no payments) were noted for several months of FY22 as well as FY23, resulting in a deficiency of approximately \$2 million. In addition to the deficiency of taxes withheld, the District has been assessed penalties and interest of approximately \$352 thousand, which they are actively seeking relief from. Any relief or abatement will be subject to applicable law and/or discretion of the IRS.

LYON COUNTY SCHOOL DISTRICT

SCHEDULE OF FINDING RELATED TO THE FINANCIAL STATEMENT AUDIT YEAR ENDED JUNE 30, 2022

- The Business and Finance office and the Grant office oversee accounting for federal and state grants. Routine analysis of grant revenue and expenditures would ensure that reimbursement requests are being completed accurately and submitted to the grantor or pass-through entity (primarily the Nevada Department of Education) timely, thereby assisting in maintaining proper levels of cash flow. During FY 22, reimbursement requests were not submitted timely, resulting in approximately \$9 million due to the District as of June 30, 2022.

Cause:

In discussing these deficiencies with District management, they indicated the errors occurred due to turnover of personnel in key financial and grant management positions.

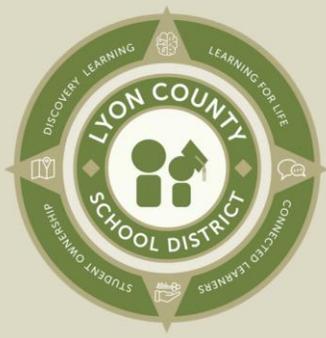
Effect:

When accounting tasks such as those described above are not routinely, timely, or accurately completed, certain risks to the District may be increased beyond an acceptable level. Those risks typically include: failure to properly safeguard District assets, potentially resulting in the misappropriation of District assets; noncompliance with regulation, contracts and grants; failure to adequately prepare for the annual audit; failure to meet reporting deadlines; and material misstatement of financial reports.

Recommendation:

District management should review and ensure that sound accounting procedures are in place and are being consistently followed. It is likely that the District's review will reveal areas where either modification of existing procedures is necessary, or new procedures must be implemented in order to effectively strengthen internal controls. Additional consideration should be given to the proper allocation of human resources in and for the Business and Finance Office to ensure that staffing is adequate for the successful implementation of the existing and new procedures.

District's Response to the Finding: Please see following page.



Lyon County School District

Portrait of a Learner

Board of Trustees

President Holly Villines | Clerk Phil Cowee
Darin Farr | Tom Hendrix | Michael Hogan
Sherry Parsons | Bridget Peterson

Superintendent

Wayne Workman

Deputy Superintendent

Tim Logan

January 24, 2023

Evelyn Barragan
Nevada Dept of Taxation
15550 E College Parkway Ste 115
Carson City, NV 89706

Ms. Barragan:

The following is Lyon County School District's Response to possible violations of Nevada Revised Statutes (NRS) and the Nevada Administrative Code (NAC) identified during the Fiscal Year 2022 Financial Audit. We include each potential violation listed in the "Schedule of Findings" as well as our response. All findings have been addressed and resolved.

- Monthly bank reconciliations were not consistently prepared on a timely basis. In addition, the reconciliations were not agreed to the general ledger sub-accounts for cash and investments.

Response: District has made improvements to its current bank reconciliation process and all cash transactions are currently being reconciled by the end of the subsequent month.

- The transactions related to the District's medical self-insurance (group health insurance) were not recorded in the District's general ledger until the year-end financial audit. The District discontinued its self-insurance program as of December 31, 2020; however, transactions relative to the self-insurance continued into the current fiscal year. These transactions should have been recorded in the District's general ledger throughout the year as opposed to being recorded during the conduct of the annual financial audit.

Response: Districts Business and Risk Management offices have developed and implemented a reconciliation process to improve tracking transactions to the district's previous self-insurance bank account. Reconciliation will be sustained for this bank account until the account has been dissolved to ensure transactions are posted timely and accurately.

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- In accordance with the Nevada Revised Statutes and District policy, the District prepared its official Original Budget for the fiscal year ended June 30, 2022. The Original Budget was later augmented (amended) in January 2022. The augmented budget amounts were not properly entered into the District's automated accounting program, thereby compromising the integrity of the internal controls afforded by robust budgetary management.

Response: The District has implemented the process of immediately updating fiscal year budget in the automated accounting program as it is approved by the Board of Trustees. Fiscal year 2023 budget is currently updated with the approved December 2022 augmentation.

- Federal taxes withheld from employee paychecks were not properly deposited in accordance with Internal Revenue Service (IRS) requirements. Underpayments (or no payments) were noted for several months of FY22 as well as FY23, resulting in a deficiency of approximately \$2 million. In addition to the deficiency of taxes withheld, the District will be assessed penalties and interest, which they will request relief from. Any relief or abatement will be subject to applicable law and/or discretion of the IRS.

Response: The District identified this issue prior to the FY22 Audit. District Business Office has been in communication with the IRS, has also developed and implemented a process to properly reconcile taxes, has paid all outstanding payments, and has started the process of transitioning to the Electronic Federal Tax Payment System (EFTPS). District plan to have completed this transition to EFTPS by the end of February 2023.

- The Business and Finance office and the Grant office oversee accounting for federal and state grants. Routine analysis of grant revenue and expenditures would ensure that reimbursement requests are being completed accurately and submitted to the grantor or pass-through entity (primarily the Nevada Department of Education) timely, thereby assisting in maintaining proper levels of cash flow. During FY 22, reimbursement requests were not submitted timely, resulting in approximately \$9 million due to the District as of June 30, 2022.

Response: District Grants Department was unprepared for the unprecedented increase in grant funding due to the COVID-19 Pandemic. To improve this process the district, in collaboration with Nevada Department of Education, has created and implemented a Request for Reimbursement plan with Lyon CSD.

Thank you,

Kyle Rodriguez
Fiscal Services Officer
Lyon County School District

FINDINGS – FINANCIAL STATEMENT AUDIT

Finding #2020-1 - Material Weakness

This is a partial repeat of Finding #2020-1. While progress was made, these findings are again noted as of June 30, 2021 and for the year then ended.

Certain accounting tasks were not being completed routinely, timely or accurately. While not intending to be a complete listing of such tasks, the following were deemed to be most significant:

- Monthly bank reconciliations were not being consistently agreed to the general ledger sub-accounts for cash and investments. (Partial repeat of Finding #2020-1.)
- Procedures for analysis and reconciliation of federal and state grant revenues and expenditures could be strengthened through better coordination between the Business office and the Grants office. (Repeat of Finding #2020-1.)
- The transactions related to the District's medical self-insurance (group health insurance) were not recorded in the District's general ledger until the year-end financial audit. (Repeat of Finding #2020-1.)
- The procedures necessary to properly implement the provisions of Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*, for the District's student activity funds were not completed prior to June 30, 2021.

A complete bank reconciliation compares the bank statement balance to the respective balances in the general ledger accounts. Bank reconciliations reduce the risk that errors on the part of the bank or District will remain undetected.

The Business and Finance office oversees accounting for federal and state grants. Routine analysis of grant revenue and expenditures ensures that reimbursement requests are being completed accurately and timely, thereby assisting in maintaining proper levels of cash flow.

The District contracted with a third-party provider for the payment of health claims and the administration of the group health insurance program. Nevertheless, transactions should have been recorded in the District's general ledger throughout the year as opposed to being recorded during the conduct of the annual financial audit. It should be noted that the District discontinued its self-insurance program as of December 31, 2020.

GASB Statement No. 84, *Fiduciary Activities*, regarding the District's student activity funds became effective as of July 1, 2020. Because all steps necessary for the proper implementation of this statement could not be completed as of June 30, 2021, the financial statement reporting of the student activity funds is not in accordance with the provisions of GASB Statement No. 84. As such, the Independent Auditors' Report has been modified to reflect an opinion qualification due to this departure from generally accepted accounting principles.

LYON COUNTY SCHOOL DISTRICT

SUMMARY SCHEDULE OF PRIOR AUDIT FINDING YEAR ENDED JUNE 30, 2022

When accounting tasks such as those described above are not routinely, timely, or accurately completed, certain risks to the District may be increased beyond an acceptable level. Those risks typically include: failure to properly safeguard District assets; noncompliance with contracts and grants; failure to adequately prepare for the annual audit; failure to meet reporting deadlines; and material misstatement of financial reports.

Status as of June 30, 2022:

This finding has been repeated in the June 30, 2022 audit, as *Finding #2022-1*.

LYON COUNTY SCHOOL DISTRICT

INDEPENDENT AUDITORS' COMMENTS

JUNE 30, 2022

STATUTE COMPLIANCE

Current Year

The required disclosure on compliance with applicable Nevada Revised Statutes and the Nevada Administrative Code is included in Note 3 to the financial statements.

Prior Year

Potential violations were reported in Note 3 of the June 30, 2021 audit. Two of the three potential violations have been repeated in the current year.

AUDIT RECOMMENDATIONS

Current Year

Finding #2022-1 has been reported in the Schedule of Finding.

Prior Year

Finding #2021-1 Material Weakness was reported in the Schedule of Finding, within the audit report for the year ended June 30, 2021. The *District's Response to the Finding* was also included in the report. In connection with the June 30, 2022 audit, this finding has been repeated as *Finding #2022-1*.

**Lyon County School District
Board Memo**

Date: January 25, 2022
To: Board of School Trustees
From: Wayne Workman, Superintendent
Re: Financial Statement Corrective Action Plan

Recommendation

That the Board of Trustees approve a letter to be sent to the Department of Taxation regarding the corrective action plan for possible violations of Nevada Revised Statutes (NRS) 354.626.

Background Information

See the attached letter to the Nevada Department of Taxation outlining the District's efforts to correct possible violations. We request approval to send this letter to the Department of Taxation if necessary as well as Nevada Department of Education.

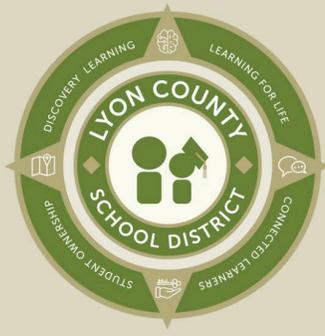
Budget Considerations

N/A

Attachments:

Lyon County School District June 30, 2021 – Audit Plan of Corrective Action Letter
NRS 354.626

*Respectfully Submitted,
Wayne Workman, Superintendent*



Lyon County School District

Portrait of a Learner

Board of Trustees

President Holly Villines | Clerk Phil Cowee
Darin Farr | Tom Hendrix | Michael Hogan
Sherry Parsons | Bridget Peterson

Superintendent

Wayne Workman

Deputy Superintendent

Tim Logan

January 24, 2023

Evelyn Barragan
Nevada Dept of Taxation
15550 E College Parkway Ste 115
Carson City, NV 89706

Ms. Barragan:

The following is Lyon County School District's Response to possible violations of Nevada Revised Statutes (NRS) and the Nevada Administrative Code (NAC) identified during the Fiscal Year 2022 Financial Audit. We include each potential violation listed in the "Schedule of Findings" as well as our response. All findings have been addressed and resolved.

- Monthly bank reconciliations were not consistently prepared on a timely basis. In addition, the reconciliations were not agreed to the general ledger sub-accounts for cash and investments.

Response: District has made improvements to its current bank reconciliation process and all cash transactions are currently being reconciled by the end of the subsequent month.

- The transactions related to the District's medical self-insurance (group health insurance) were not recorded in the District's general ledger until the year-end financial audit. The District discontinued its self-insurance program as of December 31, 2020; however, transactions relative to the self-insurance continued into the current fiscal year. These transactions should have been recorded in the District's general ledger throughout the year as opposed to being recorded during the conduct of the annual financial audit.

Response: Districts Business and Risk Management offices have developed and implemented a reconciliation process to improve tracking transactions to the district's previous self-insurance bank account. Reconciliation will be sustained for this bank account until the account has been dissolved to ensure transactions are posted timely and accurately.

25 E. Goldfield Ave., Yerington, NV 89447 | Ph. (775) 463-6800 | Fax (775) 463-6808 |
www.lyoncsd.org



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Connected Learners



Student Ownership



Discovery Learning

- In accordance with the Nevada Revised Statutes and District policy, the District prepared its official Original Budget for the fiscal year ended June 30, 2022. The Original Budget was later augmented (amended) in January 2022. The augmented budget amounts were not properly entered into the District's automated accounting program, thereby compromising the integrity of the internal controls afforded by robust budgetary management.

Response: The District has implemented the process of immediately updating fiscal year budget in the automated accounting program as it is approved by the Board of Trustees. Fiscal year 2023 budget is currently updated with the approved December 2022 augmentation.

- Federal taxes withheld from employee paychecks were not properly deposited in accordance with Internal Revenue Service (IRS) requirements. Underpayments (or no payments) were noted for several months of FY22 as well as FY23, resulting in a deficiency of approximately \$2 million. In addition to the deficiency of taxes withheld, the District will be assessed penalties and interest, which they will request relief from. Any relief or abatement will be subject to applicable law and/or discretion of the IRS.

Response: The District identified this issue prior to the FY22 Audit. District Business Office has been in communication with the IRS, has also developed and implemented a process to properly reconcile taxes, has paid all outstanding payments, and has started the process of transitioning to the Electronic Federal Tax Payment System (EFTPS). District plan to have completed this transition to EFTPS by the end of February 2023.

- The Business and Finance office and the Grant office oversee accounting for federal and state grants. Routine analysis of grant revenue and expenditures would ensure that reimbursement requests are being completed accurately and submitted to the grantor or pass-through entity (primarily the Nevada Department of Education) timely, thereby assisting in maintaining proper levels of cash flow. During FY 22, reimbursement requests were not submitted timely, resulting in approximately \$9 million due to the District as of June 30, 2022.

Response: District Grants Department was unprepared for the unprecedented increase in grant funding due to the COVID-19 Pandemic. To improve this process the district, in collaboration with Nevada Department of Education, has created and implemented a Request for Reimbursement plan with Lyon CSD.

Thank you,

Kyle Rodriguez
Fiscal Services Officer
Lyon County School District

NRS 354.626 Unlawful expenditure of money in excess of amount appropriated; penalties; exceptions.

1. No governing body or member thereof, officer, office, department or agency may, during any fiscal year, expend or contract to expend any money or incur any liability, or enter into any contract which by its terms involves the expenditure of money, in excess of the amounts appropriated for that function, other than bond repayments, medium-term obligation repayments and any other long-term contract expressly authorized by law. Any officer or employee of a local government who willfully violates [NRS 354.470](#) to [354.626](#), inclusive, is guilty of a misdemeanor and upon conviction thereof ceases to hold his or her office or employment. Prosecution for any violation of this section may be conducted by the Attorney General or, in the case of incorporated cities, school districts or special districts, by the district attorney.

2. Without limiting the generality of the exceptions contained in subsection 1, the provisions of this section specifically do not apply to:

(a) Purchase of coverage and professional services directly related to a program of insurance which require an audit at the end of the term thereof.

(b) Long-term cooperative agreements as authorized by [chapter 277](#) of NRS.

(c) Long-term contracts in connection with planning and zoning as authorized by [NRS 278.010](#) to [278.630](#), inclusive.

(d) Long-term contracts for the purchase of utility service such as, but not limited to, heat, light, sewerage, power, water and telephone service.

(e) Contracts between a local government and an employee covering professional services to be performed within 24 months following the date of such contract or contracts entered into between local government employers and employee organizations.

(f) Contracts between a local government and any person for the construction or completion of public works, money for which has been or will be provided by the proceeds of a sale of bonds, medium-term obligations or an installment-purchase agreement and that are entered into by the local government after:

(1) Any election required for the approval of the bonds or installment-purchase agreement has been held;

(2) Any approvals by any other governmental entity required to be obtained before the bonds, medium-term obligations or installment-purchase agreement can be issued have been obtained; and

(3) The ordinance or resolution that specifies each of the terms of the bonds, medium-term obligations or installment-purchase agreement, except those terms that are set forth in subsection 2 of [NRS 350.165](#), has been adopted.

↳ Neither the fund balance of a governmental fund nor the equity balance in any proprietary fund may be used unless appropriated in a manner provided by law.

(g) Contracts which are entered into by a local government and delivered to any person solely for the purpose of acquiring supplies, services and equipment necessarily ordered in the current fiscal year for use in an ensuing fiscal year and which, under the method of accounting adopted by the local government, will be charged against an appropriation of a subsequent fiscal year. Purchase orders evidencing such contracts are public records available for inspection by any person on demand.

(h) Long-term contracts for the furnishing of television or FM radio broadcast translator signals as authorized by [NRS 269.127](#).

(i) The receipt and proper expenditure of money received pursuant to a grant awarded by an agency of the Federal Government.

(j) The incurrence of obligations beyond the current fiscal year under a lease or contract for installment purchase which contains a provision that the obligation incurred thereby is extinguished by the failure of the governing body to appropriate money for the ensuing fiscal year for the payment of the amounts then due.

(k) The receipt by a local government of increased revenue that:

(1) Was not anticipated in the preparation of the final budget of the local government; and

(2) Is required by statute to be remitted to another governmental entity.

(l) An agreement authorized pursuant to [NRS 277A.370](#).

(Added to NRS by [1965, 736](#); A [1969, 801](#); [1971, 1016, 1345](#); [1973, 68, 1155](#); [1975, 40, 279, 711](#); [1981, 1769](#); [1985, 648](#); [1987, 1720](#); [1995, 1908](#); [1997, 573](#); [1999, 833](#); [2001, 1812, 2324](#); [2003, 162, 802](#); [2005, 579](#); [2009, 432, 852](#); [2011, 1690, 2728](#); [2013, 2715](#))

**Lyon County School District
Board Memo**

Date: January 24, 2023
To: Board of School Trustees
From: Wayne Workman, Superintendent
Re: Designation of Independent Audit Firm for Fiscal Year 2023

Recommendation

That the Board of Trustees approve the reappointment of Silva, Sceirine & Associates, LLC (formerly Rife Silva & Co., LLC) for the fiscal year 2023 Audit in the amount not to exceed \$72,600.00 to be paid from the general fund.

Background Information

NRS 354.624 requires each school district to have an annual audit completed within 4 months of the conclusion of the fiscal year. NRS 354.624 (3) specifies:

The governing body may, without requiring competitive bids, designate the auditor or firm annually. The auditor or firm must be designated, and notification of the auditor or firm designated must be sent to the Department of Taxation not later than 3 months before the close of the fiscal year for which the audit is to be made.

The District has contracted with Silva, Sceirine & Associates, LLC for the past several years in completing the annual audit. Lyon County School District Business and Finance Department management and staff work well with Silva, Sceirine & Associates, LLC in the completion of audits. This partnership has continually led to improvements for the Business and Finance Department throughout our working relationship.

The proposed fee of \$72,600.00 is an increase of 4% over fiscal year 2022. The work that will be completed by Silva, Sceirine & Associates, LLC will meet all the requirements of NRS 354.624.

Discussed at Previous Meeting

N/A

Attachments

NRS 354.624

*Respectfully Submitted,
Harman Bains, Director of Operations
Kyle Rodriguez, Fiscal Services Officer*

NRS 354.624 Annual audit: Requirements; designation of auditor; scope and disposition; dissemination; prohibited provision in contract with auditor.

1. Each local government shall provide for an annual audit of all of its financial statements. A local government may provide for more frequent audits as it deems necessary. Except as otherwise provided in subsection 2, each annual audit must be concluded and the report of the audit submitted to the governing body as provided in subsection 6 not later than 5 months after the close of the fiscal year for which the audit is conducted. An extension of this time may be granted by the Department of Taxation to any local government that submits an application for an extension to the Department. If the local government fails to provide for an audit in accordance with the provisions of this section, the Department of Taxation shall cause the audit to be made at the expense of the local government. All audits must be conducted by a certified public accountant or by a partnership or professional corporation that is registered pursuant to [chapter 628](#) of NRS.

2. The annual audit of a school district must:

(a) Be concluded and the report submitted to the board of trustees as provided in subsection 6 not later than 4 months after the close of the fiscal year for which the audit is conducted.

(b) If the school district has more than 150,000 pupils enrolled, include an audit of the expenditure by the school district of public money used:

(1) To design, construct or purchase new buildings for schools or related facilities;

(2) To enlarge, remodel or renovate existing buildings for schools or related facilities; and

(3) To acquire sites for building schools or related facilities, or other real property for purposes related to schools.

3. The governing body may, without requiring competitive bids, designate the auditor or firm annually. The auditor or firm must be designated, and notification of the auditor or firm designated must be sent to the Department of Taxation not later than 3 months before the close of the fiscal year for which the audit is to be made.

4. Each annual audit must cover the business of the local government during the full fiscal year. It must be a financial audit conducted in accordance with generally accepted auditing standards in the United States, including findings on compliance with statutes and regulations and an expression of opinion on the financial statements. The Department of Taxation shall prescribe the form of the financial statements, and the chart of accounts must be as nearly as possible the same as the chart that is used in the preparation and publication of the annual budget. The report of the audit must include:

(a) A schedule of all fees imposed by the local government which were subject to the provisions of [NRS 354.5989](#);

(b) A comparison of the operations of the local government with the approved budget, including a statement from the auditor that indicates whether the governing body has taken action on the audit report for the prior year;

(c) If the local government is subject to the provisions of [NRS 244.186](#), a report showing that the local government is in compliance with the provisions of paragraphs (a) and (b) of subsection 1 of [NRS 244.186](#); and

(d) If the local government is subject to the provisions of [NRS 710.140](#) or [710.145](#), a report showing that the local government is in compliance with the provisions of those sections with regard to the facilities and property it maintains and the services it provides outside its territorial boundaries.

5. Each local government shall provide to its auditor:

(a) A statement indicating whether each of the following funds established by the local government is being used expressly for the purposes for which it was created, in the form required by [NRS 354.6241](#):

(1) An enterprise fund.

(2) An internal service fund.

(3) A fiduciary fund.

(4) A self-insurance fund.

(5) A fund whose balance is required by law to be:

(I) Used only for a specific purpose other than the payment of compensation to a bargaining unit, as defined in [NRS 288.134](#); or

(II) Carried forward to the succeeding fiscal year in any designated amount.

(b) A list and description of any property conveyed to a nonprofit organization pursuant to [NRS 244.287](#) or [268.058](#).

(c) If the local government is subject to the provisions of [NRS 244.186](#), a declaration indicating that the local government is in compliance with the provisions of paragraph (c) of subsection 1 of [NRS 244.186](#).

(d) If the local government is subject to the provisions of [NRS 710.140](#) or [710.145](#), a declaration indicating that the local government is in compliance with the provisions of those sections with regard to the facilities and property it maintains and the services it provides outside its territorial boundaries.

6. The opinion and findings of the auditor contained in the report of the audit must be presented at a meeting of the governing body held not more than 30 days after the report is submitted to it. Immediately thereafter, the entire report, together with the management letter required by generally accepted auditing standards in the United States or by regulations adopted pursuant to [NRS 354.594](#), must be filed as a public record with:

- (a) The clerk or secretary of the governing body;
- (b) The county clerk;
- (c) The Department of Taxation; and
- (d) In the case of a school district, the Department of Education.

7. After the report of the audit is filed by the local government, the report of the audit, including, without limitation, the opinion and findings of the auditor contained in the report of the audit, may be disseminated by or on behalf of the local government for which the report was prepared by inclusion, without limitation, in or on:

- (a) An official statement or other document prepared in connection with the offering of bonds or other securities;
- (b) A filing made pursuant to the laws or regulations of this State;
- (c) A filing made pursuant to a rule or regulation of the Securities and Exchange Commission of the United States;

or

- (d) A website maintained by a local government on the Internet or its successor,

↳ without the consent of the auditor who prepared the report of the audit. A provision of a contract entered into between an auditor and a local government that is contrary to the provisions of this subsection is against the public policy of this State and is void and unenforceable.

8. If an auditor finds evidence of fraud or dishonesty in the financial statements of a local government, the auditor shall report such evidence to the appropriate level of management in the local government.

9. The governing body shall act upon the recommendations of the report of the audit within 3 months after receipt of the report, unless prompter action is required concerning violations of law or regulation, by setting forth in its minutes its intention to adopt the recommendations, to adopt them with modifications or to reject them for reasons shown in the minutes.

(Added to NRS by [1965, 735](#); A [1967, 939](#); [1969, 800](#); [1971, 1344](#); [1973, 184](#); [1975, 451](#), [1688](#), [1801](#); [1977, 547](#); [1981, 313](#), [1768](#); [1987, 1043](#); [1989, 620](#); [1995, 1896](#), [1935](#); [1997, 574](#), [1611](#), [1739](#); [1999, 472](#), [2945](#); [2001, 1810](#); [2003, 1231](#); [2005, 292](#), [1344](#))

Lyon County School District Board Memo

Date: January 24, 2023
To: Board of School Trustees
From: Wayne Workman, Superintendent
Re: Review of Select Board Governance Administration Policies

Recommendation

At the discretion of the Board of Trustees.

Background Information

At the beginning of each year in January, it is good practice to review policies specific to board governance so that each LCSD Trustee can be reminded of board operations. Additionally, as new board members begin their service, it is good practice to provide training in these policies. This is an opportunity for board members to review, train, and consider any possible future actions regarding them.

Budget Considerations

None

Discussed at Previous Meeting

N/A

Attachment(s)

LCSD Board Policy BBA: Board Power & Duties
LCSD Board Policy BBAA: Individual Board Member's Authority and Responsibilities
LCSD Board Policy BBBB: Board Member Oath of Office
LCSD Board Policy BBF: Board Member Code of Conduct
LCSD Board Policy BBFA: Member Conflict of Interest
LCSD Board Policy BCD: Board-Superintendent Relationship
LCSD Board Policy BDD: Board Meeting Procedures, Notice and Agenda
LCSD Board Policy BG: Board Staff Communication

*Respectfully Submitted,
Wayne Workman, Superintendent*

BOARD POWERS AND DUTIES

The Legislature of the state of Nevada delegates to the Board responsibility for the conduct and governance of schools. The general powers granted to the Board are:

1. Legislative or Rule-Making Authority

In regular or special public meetings, after open discussion and after members' votes are recorded, the Board will establish rules or policy to govern the conduct of its members and the proceedings of the Board.

The Board shall establish policies for governing schools and students consistent with State Board of Education rules and with local, state, and federal laws.

The Board is responsible for providing adequate and direct means for keeping informed about the needs and wishes of the public and for keeping local citizens informed about the schools.

2. Judicial Authority

As provided by law, policy or contract, the Board acts as a fact-finding body or a court of appeal for staff members, students, and the public when issues involve Board policies or agreements and their implementation, and when the Board must determine the rights, duties, or obligations of those who address the Board.

3. Closed/Administrative Authority

The Board will appoint a superintendent delegated to establish administrative regulations to implement Board policy and goals. The Board will evaluate the superintendent's performance.

The Board may establish academic and financial goals for the district and evaluate the superintendent's implementation of those goals.

The Board will oversee the district's financial affairs by authorizing, appropriating, and adopting budgets and by proposing local option or bond elections, when appropriate and as allowed by law, to provide for program operation and maintenance or acquisition of district property.

The Board will authorize the superintendent to approve payment on all contracts and business transactions of the district in accordance with Board policies on purchasing and budget requirements. The Board will provide for an annual audit of the district's assets.

The Board will employ the staff necessary to carry out the educational program and will provide for regular evaluation of staff.

The Board will direct the collective bargaining process to establish collective bargaining agreements with the district's personnel. The Board will establish, through the collective bargaining process where appropriate, salaries and salary schedules, other terms and conditions of employment, and personnel policies for district-wide application.

The Board will establish the days of the year and the hours of the day when school will be in session.

Policy #BBA
Adopted 09/25/07

INDIVIDUAL BOARD MEMBER'S AUTHORITY AND RESPONSIBILITIES

An individual Board member exercises the authority and responsibility of his/her position when the Board is in legal session only.

A Board member has the authority to act in the name of the Board when authorized by a specific Board motion. When authorized to act as the district's designated representative in collective bargaining, a Board member may make and accept proposals in bargaining subject to subsequent approval by the Board.

A Board member has the right to express personal opinions. When expressing such opinions in public, the Board member must clearly identify the opinions as his/her own.

Members will be knowledgeable of information requested through Board action, supplied by the superintendent and gained through professional Board activities.

Members of the Board will adhere to the following in carrying out the responsibilities of membership:

1. Request for Information

Any individual Board member who desires a copy of an existing written report or survey prepared by the administrative staff will make such a request to the superintendent. A copy of the material will be made available to each member of the Board. Requests for the generation of reports or information which require additional expense to the district must be submitted to the Board for consideration.

2. Requests for Legal Opinions

Any Board Member may request a formal legal opinion during a Board Meeting by addressing the request to the Board President. The Board President will direct the Superintendent to present the request to legal counsel. If the legal opinion sought involves the Superintendent's employment or performance, the request should be made to the Board President privately and the Board President will present the request to legal counsel. Legal counsel is responsible to the Board.

3. Action on Complaints or Requests Made to Board Members

When Board members receive complaints or requests for action from staff, students or members of the public, such information is to be conveyed to the superintendent for action.

4. Board Member's Relationship to Administration

Individual Board members will be informed about the district's educational program, may visit schools or other facilities to gain information and may request information from the superintendent. Board members will not intervene in the administration of the district or its schools.

5. Contracts or Agreements Made By Individual Board Members

Contracts or agreements made by individual Board members without the Board's authority are invalid.

Policy # BBAA
Revised 07/24/12

BOARD MEMBER OATH OF OFFICE

New board members must qualify by taking an oath of office before assuming the duties of office. The oath of office will be in the following form:

I, _____, do solemnly swear (or affirm) that I will support the Constitution of the United States, the Constitution of the state of Nevada and the laws thereof, and the policies of the Lyon County School District. During my term, I will faithfully and impartially discharge the responsibilities of the Office of School Board Member to the best of my ability.

Policy #BBBB
Adopted 09/25/07

BOARD MEMBER CODE OF CONDUCT

As a member of my local school board, I will strive to improve public education and to that end I will:

1. Attend all regularly scheduled Board meetings insofar as possible and devote time, thought and study to become informed concerning the issues to be considered at those meetings so that I may render effective and creditable service;
2. Recognize that I should work with other Board members to establish effective policies only after full discussion at publicly held Board meetings and uphold board policies, administrative regulations, and state and federal laws;
3. Render all decisions based on the available facts and my independent judgment and refuse to surrender that judgment to individuals, special interest groups, agencies, or outside pressures;
4. Encourage the free expression of opinion by all Board members and will participate in board discussions in an open, honest and respectful manner, honoring differences of opinion or perspective. I will be diligent in following Roberts Rules of Order to ensure that my behavior in an open and public meeting will contribute positively to running a successful meeting.
5. Delegate authority for administration of the schools to the superintendent. I recognize that it is not my responsibility to run the schools but to see that they are well run; to understand that the basic function of a trustee is policymaking and not administration;
6. Communicate to other Board members and the superintendent expressions of public reaction to Board policies and school programs;
7. Model continuous learning and work to ensure good governance by taking advantage of board member development opportunities, such as those sponsored by my state and national school board associations, and encourage my fellow board members to do the same;
8. Support the employment of those persons best qualified to serve as school staff and insist on a regular and impartial evaluation of all staff;
9. Avoid being placed in a position of conflict of interest and refrain from using my Board position for personal or partisan gain;
10. Take no private action that will compromise the Board or administration and respect the confidentiality of information relating to district employees or students that is privileged under applicable law and maintain the confidentiality of all matters discussed in executive/closed session;
11. Remember always that my first and greatest concern must be the educational welfare of the students attending the public schools;

12. Respectfully listen to those who communicate with the board, seeking to understand their views, while recognizing my responsibility to represent the interests of the entire community. I will also direct complaints to the superintendent and other appropriate staff members;

13. Strive for a positive working relationship with the superintendent, respecting the superintendent's authority to advise the board, implement board policy, and administer the district. I will strive to contact the superintendent before board meetings for more information on agenda items or to address concerns;

14. Present personal criticism of district operations to the superintendent, not to district staff or to the board in open meeting;

15. Remember that as an individual I have no legal authority outside the meeting of the board and I will conduct myself on the basis of this fact. I will develop professional relationships with the school staff, the community, and communication media as an individual.

Board Member Printed Name

Date

Board Member Signature

Policy #BBF
Revised: 03/23/21

MEMBER CONFLICTS OF INTEREST

No Board member will use his/her official position or office to obtain personal financial benefit or detriment or financial gain or detriment for relatives or for any business with which the Board member or a relative is associated.

“Business” means any corporation, partnership, proprietorship, enterprise, association, franchise, firm, organization, self-employed individual or any legal entity operated for economic gain.

Except as otherwise provided in [NRS 281.230](#), [281.505](#) and [281.555](#), a member of the governing body may not be interested, directly or indirectly, in any contract entered into by the governing body, but the governing body may purchase supplies, not to exceed \$1,500 in the aggregate in any one calendar month from a member of such governing body, when not to do so would be of great inconvenience due to a lack of any other local source.

An evaluator may not be interested, directly or indirectly, in any contract awarded by such governing body or its authorized representative.

A member of a governing body who furnishes supplies in the manner permitted by subsection one may not vote on the allowance of the claim for such supplies.

A violation of this section is a misdemeanor and, in the case of a member of a governing body, cause for removal from office.

No Board member will solicit or receive, either directly or indirectly, any pledge or promise of future employment based on any understanding that the Board member’s vote, official action or judgment would be thereby influenced.

No Board member will attempt to use or use for personal gain any confidential information gained through his/her official position or association with the district. A Board member will respect individuals’ privacy rights when dealing with confidential information gained through association with the district.

Potential Conflict of Interest

“Potential conflict of interest” means any action or any decision or recommendation by a Board member that could result in a financial benefit or detriment for self or relatives or for a business with which the Board member or relatives are associated, unless otherwise provided by law.

A Board member may, after declaring his/her potential conflict of interest, either vote or abstain on the issue.

Abstaining from a vote does not meet the legal requirement of publicly stating a potential conflict.

Actual Conflict of Interest

“Actual conflict of interest” means any action or any decision or recommendation taken by a Board member that would result in a financial benefit or detriment to self or relatives or for any business with which the Board member or relatives are associated, unless otherwise provided by law.

A Board member may not vote lawfully if an actual conflict of interest exists. The Board member is not allowed to participate in any discussion or debate on the issue out of which an actual conflict arises.

Policy #BBFA
Adopted 09/25/07

BOARD-SUPERINTENDENT RELATIONSHIP

The superintendent shall be the chief executive officer and shall be responsible for the professional leadership necessary to translate the will of the Board into administrative action.

The superintendent shall be responsible for all aspects of district operation and for such duties and powers pertaining thereto as directed or delegated by the Board, and to develop such procedures and regulations as he/she considers necessary to ensure efficient operation of the district.

The Board expects that the superintendent is professionally able and possesses outstanding qualities of leadership, vision and administrative skill and that the superintendent will implement all Board policies in good faith.

The superintendent can expect that the Board will respect the superintendent's professional competence and extend to him/her full responsibility for implementation of Board policy decisions.

The Board holds the superintendent responsible for carrying out its policies within established guidelines and for keeping the Board informed about district operations. Any communication between the Board and Superintendent that directs the Superintendent's actions on policy implementation or district management needs to be done either in open public meeting or if it is on an urgent nature, communicated to all Board members in the same manner.

Individual Board members can request information from the Superintendent pertinent to policies and operations of the district. Individual Board members can provide information to the Superintendent pertinent to the operation of the district. Individual Board members cannot direct the Superintendent or Staff outside of open public meetings except as required for the duties of the Board President and Board Secretary as outlined in Policy BCB.

The Superintendent shall be given a formal evaluation by the Board in a regularly agendized, open meeting no less than one time per each school year that they are employed by the School Board (See NRS 241.031). The Board may, at their discretion, informally evaluate the Superintendent at any time during the school year in order to develop the formal year-end evaluation. Informal evaluations will not be used by the Board in any other manner.

Legal Reference(s): NRS 241.031

Policy #BCD
Revised 4/25/17

***BOARD-SUPERINTENDENT RELATIONSHIP – ADMINISTRATIVE
REGULATIONS***

**Lyon County School District
BOARD ASSURANCES TO THE SUPERINTENDENT**

- Follow proper protocols with respect to communication.
- Let the Superintendent do his job – not direct him like a puppet.
- Be honest and open with the Superintendent.
- Support the schools and staff within their communities.
- Treat recommendations by administrative staff with respect.
- Provide clear expectations for the Superintendent and reinforce those with meaningful evaluations.
- Dress to business casual standards as appropriate to the event.

**Lyon County School District
SUPERINTENDENT ASSURANCES TO THE BOARD**

- Keep kids first!
- Promote a safe and positive environment/culture.
- Focus on curriculum, instruction and assessment.
- Effectively communicate with the Board, staff, students and parents/community members in an open, honest, transparent and positive manner.
- Have visible presence at District schools.
- Treat all Board members equally.
- Work collaboratively with all stakeholders in promoting continuous improvement.

LCSD Trustee/Superintendent Communication Protocol

The Superintendent or his assistant will notify all trustees about any high profile incidents (emergency, accident, etc.).

Any request for information that involves time and research to produce a document will be provided to all trustees. All other simple requests will be provided to the requesting trustee.

As individual trustees contact cabinet members or administrators requesting information or answers, they will also notify the superintendent about the request.

Unless an emergency exists, as individual trustees receive formal complaints or information from stakeholders, they will first respond by asking if they have spoken to the site administrator/supervisor or superintendent respectively. If the individual trustee communicates directly with the site administrator/supervisor about the complaint or information, they will also inform the superintendent. Otherwise, the trustee will forward the complaint or information directly to the superintendent.

*In order to respect each other's personal and family time, communication on the weekends will be limited to emergency situations, so far as is feasible.

BOARD MEETING PROCEDURES, NOTICE AND AGENDA

Quorum

A quorum will consist of the majority of the Board members.

Vote Needed for Exercise of Powers

The affirmative vote of a majority of Board members will be necessary for exercising any of the Board's powers or transacting any business.

Board Member Voting

Each member's vote on all motions will be recorded in the minutes. Individual votes on motions and/or resolutions will be verbally indicated with an affirmative or dissenting vote and the result of each member's dissenting vote will be recorded by name.

Abstaining from Vote

Board members must vote on all properly agendized items, except when required to abstain as outlined in NRS 281, 281A and LCSD Board Policy GBBH: Employment of Relatives. A Board member must abstain only in a clear case where the independence of judgment of a reasonable person would be materially affected by the conflict. If a Board member is required to abstain from voting, such abstention will be recorded along with the disclosure describing the nature and extent of the abstention.

Parliamentary Procedure

Official Board business will be transacted by motion or resolution at duly called regular or special meetings.

Except as otherwise provided by state law and/or Board policy, the rules of parliamentary procedure comprised in Robert's Rules of Order Newly Revised, "Procedure in Small Boards" as modified by the Board will govern the Board in its deliberation.

The President will decide all questions relative to points of order, subject to an appeal to the Board.

NOTIFICATION OF BOARD MEETINGS

The Board will give public notice of board meetings to interested persons, including those with disabilities, of the time and place for regular meetings, and of the principal subjects to be considered and subject to open meeting law.

Notices to individuals with disabilities shall be given in an appropriate form upon request and with appropriate advance notice. Auxiliary aids and services available to ensure equally effective communications with qualified persons with disabilities may include large print, Braille, audio recordings and readers. Primary consideration will be given to the requests of the person with a disability in the selection of appropriate auxiliary aids and services.

Special meetings may be convened by order of the President, upon request of three Board members or by common consent of Board members. No special meeting will be held without a three working days notice to Board members and the general public except in cases of emergency.

In an emergency, a meeting may be held with notice as is appropriate under the circumstances. The minutes of the meeting will describe the nature of the emergency. No business other than that related to the emergency will be discussed at these meetings.

Dates of regular Board meetings will be provided to district employees, interested members of the public and the news media. The master calendar of all board meetings will be maintained on the District website (www.lyoncsd.org).

BOARD MEETING AGENDA

The Board President, along with the superintendent, will prepare an agenda for all regular meetings of the Board. Items of business may be suggested by any Board member, staff member, student or citizen of the district by notifying the superintendent at least ten working days prior to the meeting or during a regularly scheduled meeting.

A consent agenda may be used by the Board for non-controversial business. The consent agenda will consist of routine business that requires action but not necessarily discussion. These items may all be approved at the same time. A Board member may ask that any item (with the exception of Personnel Reports) be removed from the consent agenda for any reason. The removed item will then be discussed and voted on separately following approval of the consent agenda.

Personnel Reports will only be pulled from the Consent Agenda and discussed separately if it is required to comply with the provisions of NRS 281.210 and Board Policy GBBH (Employment of Relatives).

Consent Agenda items will include, but are not limited to:

- Student Disciplinary Action
- Immunization Exemptions
- Request for Early Graduation or requests to take the General Education Development (GED) test
- Requests for additional days from the Employee Sick Leave Bank
- Board Correspondence
- Monthly reports on enrollment, budget, grants and Information Technology
- Out-of-state travel requests and travel reports
- Personnel Reports, including District Extra Duty Contracts
- Monthly financial claims and check register

- Donations – Donations will be considered a consent agenda item but will be voted on separately to allow the Board to publicly acknowledge the donor

The agenda will follow a general order established by the Board. Opportunities for the audience to be heard will be included prior to the Consent Agenda and at the end of the Regular Agenda. The Board will follow the order of business set up by the agenda unless the order is altered by a consensus of the Board.

The agenda, together with supporting materials, will be distributed to Board members at least three full working days prior to the meeting. The agenda will be available to the press and to the public through the superintendent's office at the same time it is available to the Board members. Request for mailing must be submitted to the superintendent's office in writing. Copies of the agenda for the press and public will not contain any confidential information included in the Board members' packets.

A copy of the agenda will be posted in each school facility, the official website of the State of Nevada (<http://nv.gov>) and the district web site (www.lyoncsd.org) three working days prior to the meeting per open meeting law.

The District will ensure equally effective communications are provided to qualified persons with disabilities upon request as required by the Americans with Disabilities Act.

CONDUCT OF BOARD MEETINGS

The rules of parliamentary procedure contained in *Robert's Rules of Order Newly Revised*, "Procedure in Small Boards" as modified by the Board will govern the Board in its deliberations. Discussion by Board members will be unlimited as long as it applies to the motion before the Board or the matter under consideration. The Board may vote to limit discussion and the President will confine discussion to the matter before the Board. The President may limit the time of any citizen appearing before the Board so that all who wish to be heard may have the opportunity.

MINUTES OF BOARD MEETINGS

The Board secretary will take written minutes of all Board meetings. The minutes will include, but not be limited to, the following information:

1. All members of the Board who were present;
2. All motions, proposals, resolutions, orders and measures proposed and their disposition;
3. The results of all votes and the dissenting vote of each member by name;

4. The substance of any discussion on any matter;
5. Any other information required by law.

All minutes shall be available to the public per requirements of Nevada's Open Meeting Law. The public and patrons of the district may receive, upon request, copies of approved current minutes at the administration office. Minutes need not be approved by the Board prior to being available to the public. A copy of the minutes of each regular and special Board meeting as they are drafted for approval will be distributed after such meeting to each Board member and superintendent.

The District will maintain and make available to staff and other interested patrons an updated copy of the meeting minutes.

Closed Sessions:

The Board may meet in closed session to discuss subjects allowed by statute per NRS 241. Closed sessions may be held during regular, special, or emergency meetings for any reason permitted by law. Content discussed in closed sessions is confidential.

If a closed session is held regarding a student matter, the following shall not be made public: the name of the minor student; the issue, including a student's confidential medical records and that student's educational program; the discussion; and each Board member's vote on the issue.

PUBLIC PARTICIPATION IN BOARD MEETINGS

All Board meetings, with the exception of closed sessions, will be open to the public. The Board invites district citizens to attend Board meetings to become acquainted with the program and operation of the district. Members of the public also are encouraged to share their ideas and opinions with the Board when appropriate.

It is the intent of the Board to ensure communications with individuals with disabilities are as effective as communications with others. Individuals with hearing, vision or speech impairments will be given an equal opportunity to participate in Board meetings.

Auxiliary aids and services for persons with disabilities will be available at no charge to the individual. All auxiliary aids and/or service requests must be made with appropriate advance notice. Should the Board demonstrate such requests would result in a fundamental alteration in the service, program or activity or in undue financial and administrative burdens, alternative, equally effective means of communication will be used.

Procedures for Public Participation in Meetings

During an open session of a Board meeting, members of the public are specifically

invited to present concerns during the public comment portion of the agenda. Public speakers will identify themselves for inclusion in the minutes.

At the discretion of the Board President, anyone wishing to speak before the Board, either as an individual or as a member of a group, on any agenda item or other topic, may do so by coming forward DURING PUBLIC COMMENT or by respectfully requesting the opportunity during the discussion portion of an agenda item.

Any person who is invited by the President to speak to the Board during a meeting should state his/her name and, if speaking for an organization, the name and identity of the organization. A spokesman should be designated to represent a group with a common purpose.

Statements by members of the public should be brief and concise. The President may use discretion to establish a time limit on discussion or oral presentation by visitors.

Discussion or presentation concerning a published agenda item is limited to its designated place on the agenda, unless otherwise authorized by the President.

Petitions

A visitor speaking during the meeting may introduce a topic not on the published agenda DURING PUBLIC COMMENT. The Board, at its discretion, may require that a proposal, inquiry or request be submitted in writing, and reserves the right to refer the matter to the administration for action or study. No action will be taken in response to a petition before the next regular meeting.

Questions asked by the public, when possible, will be answered immediately by the President or referred to staff members for reply. Questions requiring investigation may, at the discretion of the President, be referred to the superintendent for response at a later time.

The Board President should be alert to see that all visitors have been acknowledged and thanked for their presence and especially for any contributed comments on agenda issues. Similar courtesy should be extended to members of staff who have been in attendance. Their return for future meetings should be welcomed.

Criticisms of Staff Members

Speakers may offer objective criticism of district operations and programs, but the Board will not hear complaints concerning individual district personnel. The President will direct the visitor to the appropriate means for Board consideration and disposition of legitimate complaints involving individuals.

**Legal Reference(s): NRS 241, 281, 281A and 392
LCSD Board Policy GBBH: Employment of Relatives**

Policy BDD
Revised 4/25/17

BOARD – STAFF COMMUNICATIONS

The Board desires to maintain open channels of communication between itself and the staff. The basic line of communication will, however, be through the superintendent.

Staff Communications to the Board

All formal communications or reports to the Board or any Board committee from principals, teachers or other staff members will be submitted through the superintendent. This procedure will not be construed as denying the right of any employee to address the Board about issues which are neither part of an active administrative procedure, nor disruptive to the operation of the district. Staff members are invited to Board meetings, which provide an opportunity to observe the Board's deliberations on matters of staff concern. The Board asks that certified and classified employees present items of concern and/or interest affecting the Lyon County School District.

Board Communications to Staff

All official Board communications, policies and directives of staff interest and concern will be communicated to staff members through the superintendent. The superintendent will provide appropriate communication to keep staff fully informed of the Board's priorities, concerns and actions.

Visits to Schools

School visits by Board members will be regarded as informal expressions of interest in school affairs and not as "inspections" or visits for supervisory or administrative purposes.

Lyon County School District Board Memo

Date: January 24, 2023
To: Board of School Trustees
From: Wayne Workman, Superintendent
Re: Grants Update

Recommendation

The Board of Trustees approve the update from LCSD Grants Department.

Background Information

To date, federal education relief funding has consisted of Elementary and Secondary School Education Relief (ESSER) Funds under the Coronavirus Aid, Relief, and Economic Security (CARES) Act, the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, and the American Rescue Plan (ARP). The district will refer to CARES Act funds as ESSER 1; CRRSA funds as ESSER 2; and ARP funds as ESSER 3, AB495, and ARP Summer School throughout this memorandum.

ESSER 1 funds were received Spring 2020. ESSER 1 funding was provided to assist in providing educational services, such as remote learning, while schools and campuses are closed, and developing and implementing plans for the return to normal operations. ESSER 1 has been fully expended and submitted for reimbursement.

ESSER 2 funds were received Winter 2020. ESSER 2 funding can be spent on all the same activities as ESSER 1 funds. In addition to ESSER 1 activities, CRRSA law explicitly allows for learning loss, school facility repairs and improvements, and improving indoor air quality in school facilities, allowable activities under ESSER 2 that were not specifically listed in ESSER 1. ESSER 2 has been fully expended and submitted for amendment/reimbursement

ESSER 3 funds are intended to support state education agencies and LEAs in addressing the disruptions to teaching and learning resulting from the pandemic, as well as taking additional steps to safely keep schools open for in-person instruction. This includes using funds to address interrupted instruction. Implementing strategies to meet students' social, emotional, mental health, and academic needs. Offering crucial summer, afterschool, and other extended learning and enrichment programs many impacts of COVID-19 on students, including but not limited to: Supporting early childhood education, investing in staff capacity, and avoiding layoffs at this critical moment, ensuring that all students have access to teachers, counselors, and other school personnel to support their needs.

Each district must also reserve at least 20 percent of all ESSER 3 funds to address learning loss through the implementation of evidence-based interventions and ensure that those interventions respond to students' social, emotional, and academic needs and address the disproportionate impact of COVID-19 on underrepresented student subgroups (each major racial and ethnic group, children from low-income families, children with disabilities, English learners, gender, migrant students, students experiencing homelessness, and children and youth in foster care).

ESSER funds will begin to expire September 2022 and conclude December 2026. Upon conclusion, all funds must either be spent or reverted to the State of Nevada. Having a healthy ending fund balance at that time will be critical to allow the Board of Trustees the opportunity to provide direction on programs like WNC Jump Start, School Resource Officers, Principal and Teacher Leaders, Social Workers, Chromebooks, and New Teacher Incentives.

During the 2021 State Legislative Session, Assembly Bill 495 (AB495) was passed with an appropriation of \$200 million dollars for the Nevada Department of Education (NDE) to administer as grants to school districts and university schools for profoundly gifted students. This grant is being funded by the State of Nevada’s Coronavirus State and Local Fiscal Recovery Funds, which was established in the American Rescue Plan and signed into law by the President of the United States on March 11, 2021. AB495 is specifically aimed to “augment programs implemented to address the impacts of learning loss experienced as a result of the COVID-19 pandemic, including, without limitation, evidence-based educational services and practices to address the academic needs of pupils, such as tutoring, summer school, afterschool programs and other extended learning and enrichment programs and support for at-risk pupils.” AB495 was awarded to LCSD as of Winter 2022 for \$4.1 million. This a competitive grant which can be obligated to be expended up until December 2026, an additional 2 years after all currently awarded ESSER and ARP funds have expired. The district has budgeted for this grant to be used for Summer School 2025 and 2026 along with Social Workers, School Resource Officers, and WNC Jumpstart.

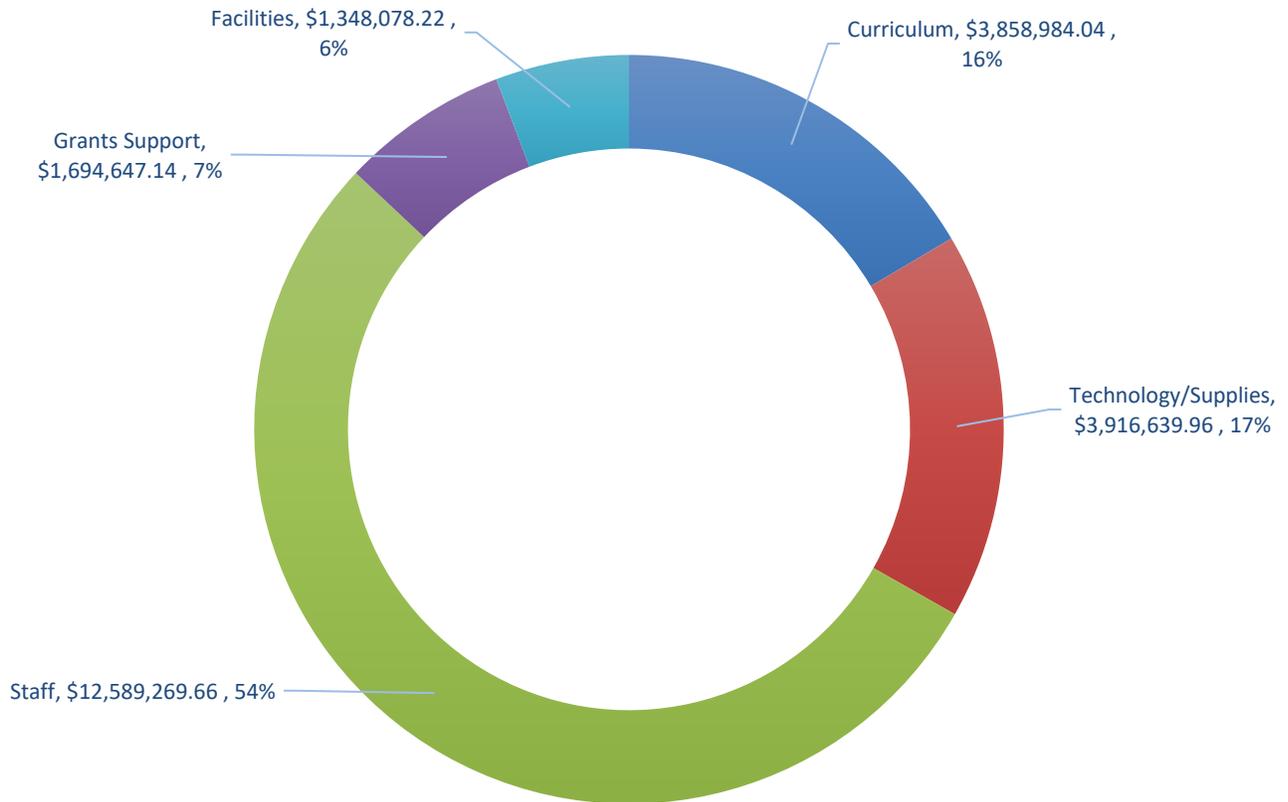
ARP Summer School and Afterschool grant was awarded to LCSD as of winter 2022 for \$1.4 million. This is a one-year grant set to expire Fall 2023. The district has budgeted for this grant to be used for Paper, an online tutoring platform for grades 7-12th and staff/student tutoring.

LCSD employees overcame significant obstacles throughout the past couple years, consistently providing the best service and opportunities for our students and families. Staff pulled together and worked collaboratively to demonstrate strength, determination, and perseverance amid the pandemic. The physical, mental, and emotional fortitude our employees exhibited throughout this pandemic should be acknowledged and applauded.

All ESSER funding has been allocated into 5 specific categories (Staff, Technology/Supplies, Curriculum, Facilities and Grant Support) to support Lyon CSD needs. Below is a breakdown of all funds received.

ESSER 1	\$1,237,916.00
ESSER 2	\$5,100,390.00
ARP	\$11,463,136.00
AB495	\$4,187,721.00
ARP Summer/After School	\$1,418,456.02
Total	\$23,407,619.02

ESSER/ARP Funding



Staff

Essential Worker Bonus: LCSD employees overcame significant obstacles and consistently providing the best service and opportunities for our students and families. Staff pulled together and worked collaboratively to demonstrate strength, determination, and perseverance amid the pandemic. The physical, mental and emotional fortitude our employees exhibited should be acknowledged and applauded. Recognizing this the board approved multiple \$1,000 performance bonuses to each active employee and substitute who worked at least 500 hours.

Summer School/Extended Learning: The State of Nevada, along with the Federal Government requires 20 percent of ESSER 3 funding to be reserved to recoup learning loss and provide extended learning opportunities throughout the year. Leadership has provided the guidance to all schools to create summer programs and opportunities for our students to make up for lost time as well as enrich those who are ready and eager to further their learning. The district believes this is an opportunity to showcase the need for additional/proper funding for K-12 education and can be shown by collecting data over the next 3 years with the commitment of ESSER funding.

Staff Referral Incentive: Across the district we have a need for new great LCSD team members. The new staff referral incentive makes everyone in LCSD a recruiter! Great people interact with great people and this initiative leverages our amazing current staff to recruit others into our district. \$250 can be earned if the person referred continues employment for 6 months or longer. This incentive is being budgeted for fiscal years 2022, 2023, 2024.

New Teacher/Relocation Incentive: LCSD has a compelling interest to recruit the most effective teachers into our schools. Signing bonuses will be increased from \$3,000 to \$5,000 to help attract new teachers to our school district. An additional \$3,000 incentive will be available for our hardest to fill positions which are in special education including special education resource, CLS, speech, Occupation Therapy, Physical Therapy, Psychologists and Counselors. An additional \$2,000 incentive will be provided to new teachers coming from out of our county as assistance for relocation. There are not enough candidates coming from our local area teacher preparation programs. This multi-faceted approach also serves to help increase diversity in order to have the right blend of local talent (Grow Your Own) and external candidates (out of county signing bonus). This incentive is being budgeted for fiscal years 2022, 2023, 2024.

Principal and Teacher Leaders: As the district focuses on Collective Teacher Efficacy, it is important to support those within our ranks to provide mentoring, modeling, creating mastery and vicarious experiences for efficacy. These teacher leaders will also create a model Learning Lab within their classrooms so that they can help teachers become more proficient in the effective teaching practices agreed upon in the Lyon County School District. This is an enhanced compensation program to provide career leadership advancement opportunities to teachers to maximize the retention of teachers in the classroom. This program provides an ability to remain in the classroom while providing leadership, mentoring, and coaching to other teachers in the school. This program is being budgeted for fiscal years 2022, 2023, 2024.

WBL Coordinator: Work Based Learning (WBL) is becoming more of a requirement for our high school students as we offer multiple paths toward graduation to prepare all students for college, career and life. This coordinator will work with Business and Industry as well as our high school administrators and counselors to place students in work-based learning opportunities. Students can then gain skills needed to be successful in career paths and make connections with local business and industry partners. This position was initially budgeted for 3 years but fortunately due to the success of this position the district is recommending this position be moved from grant funding and into general fund.

Employee Insurance Claims: To assist in the funding of our 2020 self-funded health insurance claims coverage, \$588,076 of ESSER 1 and \$206,816 of ESSER 2 funds were used to pay for unanticipated 2020 health claims. This has allowed all reported run-out claims from 2020 to be funded with a positive balance in our claims fund for any potential unaccounted claims. The Board of Trustees approved an “up to” \$625 per employee, per month, amount to be funded out of the general fund. Unfortunately, during the pandemic the district exceeded the \$625 per employee cost by \$92.64 for a total per employee cost of \$717.64 per month.

Employee/Student Tutoring: ARP Summer School and After School grant was provided to help recoup learning loss and provide afterschool and summer school learning opportunities throughout the year. Leadership has provided the guidance to all schools to work with their certified staff to provide tutoring opportunity to students before and after school. This is a one-year grant therefore all staff is being compensated for tutoring at the board approved summer school rates.

Grant Support

Social Worker/Security Resource Officers: With the new Pupil Centered Funding Formula most state grants have been consolidated into the State K-12 Budget. Both Social Workers and Security Resource Officer grants included. The district believes this consolidation negatively impacts the total amount of funding received for both programs. To make up for this shortfall in funding the district has budgeted for 2 years’ worth of funding for both programs to operate as usual.

Facilities

District Wide Facilities Projects: In 2021 and 2022 when the Nevada Department of Education released ESSER 1, ESSER 2 and ARP there was lots of conversation regarding these department requesting a federal extension for grant expenditures. District staff over the past year has become concerned with NDE being capable of and or willing to request this federal extension. NDE has also released several new grants like AB495 and ARP Summer School/Afterschool which are intended to serve very similar purposes as ESSER 1, 2, and 3. Considering all these factors the district has started to shift projects from other capital funds like Government Services Tax fund and Bond Projects Fund into expiring ESSER grants. All projects are building HVAC/boilers/controls related.

Technology/Supplies

Chromebooks: The Covid-19 Pandemic resulted in the emergency change of district practice of 2:1 student to device ratio, to now 1:1 student to device ratio. At the Boards direction, Information Technology department has worked diligently to ensure all 10,000+ devices have connectivity, and all students have access to a Chromebook. A Chromebook rotation schedule has been developed but comes at a significant annual cost. District has budgeted ESSER funds for fiscal years 21, 22, 23, and 24 of this rotation.

Destiny Resource Management/Follet: To manage all 10,000+ student devices new management software was necessary. Lyon CSD Librarian Lead working with the IT Department determined a upgrade to the Destiny Resource Management software would be sufficient. The district has budgeted ESSER funds for 3 years licensing beginning 2021.

Thought Exchange: Thought Exchange is a data collection/survey platform meant to be leveraged to connect with all stakeholders (i.e. our students, staff, parents, caregivers, community, etc.) and generate valuable data. The easy-to-use internet-based tool combines survey questions with an "exchange". An exchange allows for participants to confidentially share their answers and objectively rate others' responses and ideas. The system is designed to identify common themes and differing perspectives. So instead of surveying our stakeholders with only pre-populated answers, the exchange will allow us to uncover novel insights by hearing what stakeholders think. The budgeted amount is for a 3-year contract beginning 2022.

Children in Transition/Foster Care Transportation Support: The purchase of a vehicle that is ADA compliant to help service our homeless and foster care population with transportation services. These services would include transportation to/from the students' school of origin and transportation to all available in-person enrichment and recreation opportunities. The vehicle could also be utilized for community outreach and transportation to/from doctors' appointments.

eLuma: Is an online resource that provides behavioral and mental health intervention solutions. eLuma's school psychologists, social workers and staff can provide many of the same required services live and online, through a fully secure and HIPAA-compliant platform. By combining high-quality mental health services with its industry-leading platform, game-changing management tools and innovative blended solutions, eLuma will be able to provide our students with much needed services in our rural communities.

Coffee Empire: LCSD is focused on the development and implementation of a systematic, multi-tiered approach to transition services. The practices and behaviors associated with positive post-secondary outcomes outlined by National Technical Assistance Center in Transition (NTACT) is the focal point of our efforts due to its efficacy and thorough research at increasing positive outcomes for our stakeholders. We use a variety of evidence-based curriculum to support transition services in every middle and high school. Coffee Empire will support students within the school to adult "transition" process by targeting pre-employment transition skills along with exposure and engagement, in supported, competitive, and integrated employment opportunities. The

Coffee Empire will focus on the skill and behavioral acquisition that leads to better postsecondary outcomes for students by reimagining service integration and supporting peer-to-peer partnerships with a meaningful environment and purpose. This program will also incorporate CTE and WBL as partners in each of the efforts involved in this opportunity.

School Site Allocations (AB3): Assembly Bill (AB) 3 (31st Special Session) authorized the transfer of \$50 million to the Nevada Department of Education for the creation of a grant program to award funds to school districts and charter schools. In accordance with AB 3, grants were awarded on a per pupil basis to school districts and charter schools to develop and implement the capability to provide alternative intensive instruction. This instruction includes, without limitation, providing internet connectivity to pupils and providing programs to mitigate deficits in educational attainment to students because of the loss of in-person instruction.

Paper: Paper is an Educational Support System (ESS) that partners with districts to provide unlimited, 24/7 academic resources to students. Some of those resources include 24/7, 365 1:1 chat-based Tutoring in English, French, Spanish, and Mandarin for all K-12 subjects, Honors and AP included. Paper's chat-based platform is designed for transparency allowing administrators and teachers access to their students' tutoring sessions to review comments left by tutors, questions asked, and insight into when students access tutoring help. Additionally, Paper provides resources such as Paper Live and Paper's Review Center, which enable students the ability to submit any piece of written work, including essays, lab reports, college applications, resumes, and more; all the while receiving feedback/suggestions on their work in a timely fashion. The district initially wrote the ARP Summer/After School grant for all grades to have access to Paper services for 5 years. Unfortunately, funding wasn't awarded as written and therefore the district has pivoted for grades 7-12.

Curriculum

WNC JumpStart: The Jump Start college program is a dual-enrollment opportunity for students in LCSD high schools. Students enroll in college courses through WNC while simultaneously earning high school credits. Jump Start students can earn up to 60 college credits. The program has grown to over 120 students a semester. Originally, the College and Career Readiness grant along with some general funds were used to support this program. However, the College and Career Readiness grant was cut by the State of Nevada due to the COVID-19 pandemic. The fall 2020 semester was supported by ESSER 1, the following 2 semesters were supported by ESSER 2 and the next 6 semesters will be supported by AB495.

Edgenuity: For the past 5 years Edgenuity has been Lyon CSD online/blended education platform. Edgenuity offers standards-aligned video-based curriculum for middle and high school blended learning environments. The program allows educators to customize the curriculum for their students, who monitor their own progress while completing lessons, assessments, and interactive activities. The budgeted amount is for a 5-year contract.

I-Read Math: i-Ready is a newly adopted Mathematics Curriculum that was approved by the State Department of Education as well as the Nevada State Board of Education. It was deemed to have met the Nevada Academic Content Standards as well as meeting the requirements for ESSA evidence. These materials will be for grades 6-8 Mathematics and was approved by Lyon CSD 6-8 Mathematics teachers. The budgeted amount is for a 5-year contract.

Other State and Board Approved Adoptions: CodeHS, TextHelp, Algebra I, Pre-Algebra, Savvas Culinary, Savvas Forensic Science, and Savvas Biology.

Other Grant Updates

Title 1 - Provides financial assistance to local educational agencies (LEAs) and schools with high numbers or high percentages of children from low-income families to help ensure that all children meet challenging state academic standards. 17 of the 18 LCSD schools qualify for Title 1 funding. This year LCSD has received just shy of \$1.5 million which has been allocated to each school accordingly. Funding is flexible and allows schools to purchase items like promethean boards, educational technology, social and emotional learning programs, PBIS incentives, supplies, and salaries for Interventionist and College and Career Readiness Coaches.

McKinney Vento – Ensures educational rights and protections for homeless children and youth. Funding also provides support our Children in Transition Program. These supports include before and after school tutoring, enrichment/course fees, transportation to/from School of Origin, backpacks and school supplies, hygiene kits, clothing, payment of fees associated with records necessary for school enrollment including birth certificates and immunizations, and free 2nd meals. LCSD saw our McKinney Vento funding get severely cut this fiscal year. We only received \$25,000 versus \$83,500 in FY22. Funding received was allocated to buy supplies for students who qualify for CIT services such as clothes, backpacks, hygiene kits and extracurricular fees.

21st Century – LCSD has partnered with the Boys and Girls Club of Mason Valley and the Boys & Girls Club of Truckee Meadows to help create safe environments for our students to continue academics and enrichment in the after-school program. The 21st Century program supports the creation of community learning centers that provide academic enrichment opportunities during non-school hours for children, particularly students who attend high-poverty and low-performing schools. LCSD funding was initially cut and then later adjusted by NDE for a new FY23 award amount of \$1,157,880.

School Based Mental Health Professionals – Increase mental health professional in schools located in frontier, rural and urban opportunity zones. This funding provides funding for moving expenses, stipends, and supervision salaries to encourage professionals to come to the district to fill mental health vacancies. LCSD partners with Healthy Communities Coalition to fund social workers throughout our schools. LCSD and HCC partnership and work was well recognized this past year by the Nevada Department of Education and therefore an increase in funding was received for a new FY23 award amount of \$700,000.

Career and Technical Education Allocation, Competitive and Perkins: Provides CTE students with supplies and materials to complete hands-on projects. Programs include: Accounting and Finance, Agricultural Business Systems, Agricultural Leadership, Communication and Policy, Animal Science, Automation Technology, Baking and Pastry, Computer Science, Construction Technology, Culinary Arts, Digital Game Development, Drafting and Design, Electronic Technology, Floriculture Design and Management, Food Science Technology, Furniture and Cabinetmaking, Graphic Design, Marketing, Metalworking, Nursing Assistant, Pharmacy Practice, Photography, Sports Medicine, Video Production, and Welding Technology. Lyon CSD in the past has used these funds to provide a new computers lab with new monitors and high-performance computer systems to allow students the ability to begin developing and test of virtual reality (VR) games. LCSD this year has used these funds to being the building of middle school CTE programs, continued improving high school CTE programs purchasing constructions tools and kits to build mini homes like in Dayton High. Purchased new equipment for FHS welding program and provided professional development opportunities to teachers, administrators, and counselors. LCSD has received a total CTE funding of \$625,000.

Adult Education: The program has grown year after year with increased enrollment and completion numbers which has translated to increase funding. Additional funding has covered the wages of all Adult Education instructional personnel, the purchase of a new vehicle, and potentially a new modular to serve the Dayton area more effectively. LCSD has received a total Adult Education funding of \$471,000.

COVID Prevention Grant – LCSD received \$520,799 from the Department of Public and Behavioral Health. The focus is to support in-person instruction by providing necessary supplies to slow the spread of COVID-19. This is the second year LCSD has received this grant and plans to continue purchasing supplies for our nurses and facilities like thermometers, heat packs, ice machines, gloves, soap, air filters, touchless sinks, touchless paper, and towel dispensers.

Budget Considerations:

N/A

Discussed in Previous Meetings

September 2022

Attachments:

Paper Quote

Paper Tutoring Services Information

*Respectfully Submitted,
Harman Bains, Director of Operations
Jeremy Lattin, Grants Manager*



Paper Education America Inc.
279 Sherbrooke St. W #410
Montreal, QC
H2X1Y2
www.Paper.co
November 3rd, 2022

Description of Services

Lyon County School District to purchase the chat-based tutoring services and actionable insights provided through Paper's online platform for students studying at Lyon County School District. Paper will provide Lyon County School District with teacher user accounts, administrator accounts, at no additional cost.

Paper will execute professional development and student orientations for the students participating in the agreement. Paper will provide Lyon County School District with routine check-ins and extra training as needed.

Paper will provide Lyon County School District with marketing materials and marketing strategies to ensure student engagement grows.

What is Paper?

Paper provides schools with unlimited access to a variety of services through a device-agnostic, secure, Educational Support System (ESS).

With Paper, students receive Unlimited 24/7 One-on-one Tutoring for all subjects, delivered by a live educator through Paper's Classroom in both English and Spanish.

Each online educator is a Paper Employee who is trained in the Socratic teaching method and undergoes a criminal background check prior to employment.

Paper also provides students with Essay Review, where students can upload any piece of written work and receive an annotated version of their work within twenty-four hours.

All student activity on Paper is recorded, tracked, and made readily available to school teachers and administrators. This equips teachers with Transparent Insights on how their students are learning outside the classroom and helps educators personalize their instruction.

Paper's Student Success team works closely with each and every partner school to understand the specific needs and goals at each site. Through professional development, student orientations, and much more, Paper ensures that schools are excited and ready to level the playing field for all.



Pricing:

7-12th Partnership - 4,400 Licenses

Partnership Term	Monthly Price Per Student	Annual Price Per Student	Annual Cost
60 Months	NA	\$28.36	\$124,784.00

- + Teacher & Administrator Accounts, at no additional cost
- + One time Reference Grant of **\$24,979.50**
- + One time Case Study Grant of **\$24,979.50**
- + **Total district cost including both one time Grants totaling \$49,959.00 for contract length (60 months): \$573,961.00**

**Quote expires December 31, 2022*

PAPER

SUBJECTS AND TOPICS COVERED



MATHEMATICS

Basic Arithmetic
Basic Geometry
Basic Algebra

ADVANCED ARITHMETIC

Complex Numbers
Prime Numbers
Number Theory
Irrational Numbers
Quotient and Remainder

ADVANCED GEOMETRY

Geometric Proofs
Projection
Parametric Equations
Polar Coordinates
Modeling
Planes
Congruence/Similarity
Conic Sections
Geometric Transformations
Vectors (Geometric)
Trigonometric Ratio

CALCULUS

Rate of Change
Partial Derivatives
Limits
Related Rates
Differential Equations
Implicit Differentiation
Integrals
Slope of a Tangent Line
Derivatives
Continuity
Optimization
Fundamental Theorem of Calculus
Vector (Calculus)
Series

LINEAR ALGEBRA

Gauss Elimination
Dot product/Cross Product
Vectors (Algebraic)
Orthogonality
Matrices
Eigen Decomposition
Determinant
Norm of a Vector
Vectorial Space

FUNCTIONS

Discrete Functions/Sequences
Quadratic Functions
Piecewise Functions
Rational Functions
Even/Odd Functions
Exponential/Logarithmic Functions
Trigonometric Functions
Polynomial Functions
Function Combination/Composition

MONEY/FINANCIAL MATHEMATICS

Annuities and Perpetuities
Profit and Loss
Compound Interest Loans and Investments
Reducing Balance Loans

PROBABILITY

Expectation and Variance
Discrete Random Variable
Continuous Random Variable
Pascal's Triangle
Conditional Probability
Pascal's Triangle
Conditional Probability
Two-Way Tables and Venn Diagrams
Bayes' Rule
Counting
Sets and Events
Permutations and Combinations

EQUATIONS

Rational Equations
Quadratic Equations
Polynomial Equations
Trigonometric Equations and Identities
System of Linear Equations
Exponential Equations

SCIENTIFIC APPLICATION

Phase Shift
Exponential Growth/Decay
Scientific Notation

STATISTICS

Data Management
Time Series
Data Display
Hypothesis Testing
Data Types
Measures of Variability
Measures of Central Tendency
Sampling Estimation
Line of Best Fit/Regression
Frequency Distribution

BIOLOGY

Evolution (Species)
Animal Biology
Biochemistry
Biology Labs
Cellular Biology
Ecology/Ecosystems
Genetics
Human Biology
Metabolic Processes
Microbiology
Molecular Biology
Plant Biology
Population Dynamics
Taxonomy/Classification

HEALTH SCIENCES

Biotechnology
Kinesiology
Medical Technologies
Nutritional Science
Pathogens/Diseases
Physiology
Science/Public Health Issues

PHYSICS

Electric Circuits
Electromagnetism and Electrostatics
Energy/Work/Power
Fluid Mechanics
Forces and Newton's Laws/Dynamics
Geometrical Optics
Gravitation
Kinematics
Nuclear Fission and Fusion
Physics Labs
Quantum Mechanics/Special Relativity
Thermodynamics
Waves/Sound/Light

CHEMISTRY

Acids/Bases
Atomic Theory
Chemical Equilibrium
Chemical Reactions
Chemistry Labs
Chemistry of Solutions
Energy Changes/Thermochemistry
Gases/Atmospheric Chemistry
Moles and Matter
Nomenclature/Periodic Classification
Organic Chemistry
Oxidation/Reduction

ENGLISH

English as a Second Language
Essay Writing
Literature Studies
Reading Comprehension

HISTORY

American History
Canadian History
European History
World History

GEOGRAPHY

Basic Geography
Cartography
Population/Demography
Resource Management
Travel/Tourism

LAW

American Law
Canadian Law
International Law

POLITICS

American Politics
Canadian Politics
International Development/World Issues
Political Principles/Foundations

ECONOMICS/FINANCE

American Economy
Canadian Economy
Employment
Finance
Global Interdependence/Inequalities
Macroeconomics
Microeconomics
Personal Finance Economics
Principles of Economics

FRENCH

French Written Comprehension
French as a Second Language
French Literature
French Essay Writing

MANDARIN

Mandarin as a Second Language
Mandarin Essay Writing

SPANISH

Spanish as a second language
Spanish Essay Writing
Spanish Literature
Spanish Written Comprehension

ARABIC

Arabic as a second language
Arabic Essay Writing

COMPUTER SCIENCE

Algorithms
c++ / c / c# / objective c
Hardware
Java
Javascript
Operating Systems
PHP
Programming Basics
Python
Web Development html css

PHYSICAL SCIENCES

Astronomy/Space Exploration
Environmental Science
Geology/Earth History
Oceanography
Planetary Science

SOCIOLOGY/ANTHROPOLOGY

Sociology
Anthropology

PSYCHOLOGY

Psychology

PHILOSOPHY

Philosophy

RELIGION/THEOLOGY

Religion
Theology

ACCOUNTING

Accounting

MARKETING

Marketing

ART HISTORY

Art History

MUSIC THEORY

Music Theory

Review Center helps students secure writing feedback—wherever they need it

Students need constructive writing feedback on more than English essays. That's why Paper now offers feedback on various types of written assignments and projects via our new-and-improved Review Center.

What can students submit to Paper's Review Center?

Paper's tutors are now available to review more than traditional essay assignments. Students can submit:

Essays (and related materials)

Essays, outlines, short-answer questions, and bibliographies.

Creative writing

Poems, short stories, scripts, and creative nonfiction pieces.

These categories will expand as we add to the Review Center's offerings.

Scientific writing

Pre-lab assignments, lab reports, and research papers.

Miscellaneous written projects

College application essays, résumés, book reports, letters, and more.



Paper's Review Center addresses common roadblocks

Provides constructive feedback

Paper's tutors never "correct" assignments outright; they follow the Paper Method instead, opting to provide constructive feedback. In turn, students get a clear pathway toward improving their writing skills.

Upholds academic integrity

Paper's tutors are trained to identify common signs of plagiarism. If a student's sources require a more in-depth review, tutors can help students cite information correctly through a nonpunitive approach.

Ensures painless integration

Students can upload files to Paper's Review Center straight from Google Drive.

Eases up educators' schedules

Combing through students' work and providing constructive feedback is time-consuming for educators. Paper's Review Center directs more of this work to dedicated tutors and writing coaches, freeing up time for busy educators.

Curious to see how Paper's Review Center can level up students' writing skills and save time for educators? Visit paper.co to learn more.

Nothing should stop learning

Give every student an equal chance to succeed with unlimited academic support anytime, anywhere—for free.



Paper's Educational Support System provides unlimited 24/7 access to personalized and multilingual live tutoring, writing feedback, practice for math skills, and educational live programming.

Paper's award-winning academic support solution meets Level III evidence requirements under the Every Student Succeeds Act.

Uplifting the whole school community



Students, parents, and guardians

Paper™ provides on-demand academic support for students at no cost to their families, from personalized tutoring to after-school enrichment.



Teachers

Because our trained tutors support students academically, teachers can focus more on high-value work—all while gaining insights into areas where students can improve.



Administrators

With Paper, administrators are able to close equity and access gaps, empower teachers, and uncover data that informs curriculum, programs, and policies.

Why Paper?



High-quality support

Paper's diverse tutors are rigorously selected and trained to use the Paper Method: an instructional framework that builds confident lifelong learners.



Always accessible

Paper's interactive platform is accessible 24/7/365 on any device so students can seek academic support both inside and outside the classroom.



For everyone

Paper's universal access model serves students regardless of their socioeconomic background, scheduling constraints, or academic needs.

Paper Support for AP Students

Paper tutors offer assistance on the content and topics covered in over 20 AP courses, including AP Calculus, AP Statistics, AP Biology, AP History and others. Paper's inquiry-based approach helps students sharpen their critical thinking and problem-solving skills, preparing students for different AP assessments. Students can be encouraged to use Paper to:

One-on-one Tutoring

- Receive guidance on writing clear, detailed answers to free response questions
- Dive deeper into problems (assignments or practice problems) by answering tutors' guiding questions
- Generate ideas, brainstorm and plan for upcoming assignments
- Discuss challenging concepts in assignments or during exam preparation.

Essay Review

- Submit typed practice essays to Paper Essay Review and receive holistic feedback. Remember, handwritten essays are not accepted for review
- Encouraged to have their writing reviewed in either English, French or Spanish
- Prepare for college by submitting college personal statements and entrance essays to Essay Review
- Get help with writing style and citations such as APA and MLA

Remember, during one-on-one tutoring sessions, students are encouraged to inform tutors of their AP course enrollment to receive the appropriate support.

Paper tutors are trained to support students' writing in AP Humanities courses; we encourage students to include essay prompts, rubrics and any other teacher instructions when they submit their essays for review.

AP courses supported:

- AP English Language and Composition
- AP English Literature and Composition
- AP European History
- AP US History
- AP World History
- AP Physics (all exams and levels)
- AP Chemistry
- AP BC Calculus
- AP AB Calculus
- AP Biology
- AP Statistics
- AP Human Geography
- AP Psychology
- AP Computer Science (both A and Principles)
- AP Environmental Science
- AP French
- AP Spanish
- AP Art history
- AP Microeconomics
- AP Macroeconomics
- AP US Government
- AP Comparative Government and Politics

Lyon County School District Board Memo

Date: January 24, 2023
To: Board of School Trustees
From: Wayne Workman, Superintendent
Re: District Facilities Committee Update

Recommendation

That the Board of Trustees approve recommended projects and changes to the 5-year Capital Improvement Plan (CIP) proposed by the district facilities committee.

Background Information

December 2022, the District Facilities Committee met to discuss the following:

- Building and Sites Fund
 - o Fund balance
 - o Future projects
- Government Services Tax Fund
 - o Fund balance
 - o Current HVAC/boilers/building controls allocation
 - o Current flooring/carpeting allocation
 - o Investment earnings
 - o Future projects
- Residential Construction Tax Fund
 - o Attendance area balances
 - o Future projects
- Bond Projects Fund
 - o Silver Springs Transportation Yard
 - o HVAC/Building Controls Allocation
 - o District Wide Roofs allocation
 - o FHS Gymnasium Project
 - o Single Point Entry Project
 - o District Wide Restrooms Project
 - o Future bonding capacity
- General Fund
 - o District wide lighting upgrades
 - o School Site Maintenance personnel
 - o District Maintenance personnel

Building and Sites Fund:

The committee was made aware of the current growing fund balance and discussed several potential projects. The committee ultimately recommended the district allocate this fund for future projects but keep a small balance for possible emergency expenditures. As reflected in the 5-year CIP the district is recommending the board approve the resurfacing/sanding for both Yerington High School and Smith Valley high school from Fund 340. Both projects cost a total of \$86,225 and would still allow the fund to maintain a comfortable fund balance.

Yerington High School and Smith Valley High School gym floors are both over 53 years old and while the district recoats with a fresh layer polyurethan annually, it has never resurfaced and sanded the floor down to the original wood. The accepted practice industry wide is to resurface and sand every 8-10 years but due to cost this has been foregone. The lack of this resurfacing/sanding has resulted in both gym floors becoming shaded yellow, striping beginning to peel underneath the polyurethan coat, and scratches/dents becoming more transparent.

Government Services Tax Fund:

The committee was made aware of the current fund balance and the unexpected 23% spike in Motor Vehicle Tax revenue. The surprising increase in revenue was discussed and believed to be a one-time increase.

Several projects were brought forward by the district for discussion beginning with the HVAC/boilers/building controls/flooring allocation of \$350,000. The district recommended this project be split into two allocations. The first allocation being for HVAC /boilers/building controls only and the second for carpeting and flooring only. Recognizing the significant need district wide the committee agreed to splitting these allocations and increasing allocations for both projects. Committee is recommending an annual allocation of \$750,000 for HVAC /boilers/building controls and \$200,000 for carpeting and flooring.

The district is also recommending moving building controls projects for FHS, DHS, SSHS, SSMS, and SSES from Government Services Tax fund and into ESSER 2 grant. These projects have already been approved by the board but when considering the current ESSER 2 grant balance, recently awarded AB495 grant, and Nevada Department of Education stance on requesting a federal extension, the district believes it best to shift these expenditures into ESSER 2 and begin the grant amendment and then grant request for reimbursement process. This change would open \$877,335 within the fund for other needs and projects district wide.

The district is recommending new indoor bleachers for Yerington High School. YHS bleachers are the original bleachers which were installed with the construction of the school in 1967. These 56-year-old bleachers have become a safety concern as the floor and seat boards have begun to crack. In the past, the district was able to repair and or find replacements boards but due to the age and style of these bleachers that is no longer possible. YHS bleachers are also not ADA compliant. FSI has quoted a total replacement cost of \$308,566.

Residential Construction Tax Fund:

The committee was made aware of the current fund balances for each attendance area. Both Fernley and Dayton continue to see growth which continues to bring in significant residential tax revenue. Like fund 340 the committee recommended the district allocate this fund for future projects as reflected in the 5-year CIP the district is recommending the board approve the following projects.

For Dayton, the district recommends the re-tiling the multipurpose rooms of Dayton Intermediate School, Dayton Elementary School, and Sutro Elementary School. All three schools have aged and cracked tile which are overdue for replacement. Dayton High School needs a completely new lighting system for their stage. Current stage lighting system is a safety concern as lighting additions have been made without considering the necessary power required to operate safely. DHS has also committed \$10,000 to this project. All four projects have a total cost of \$199,212.

For Fernley, the district recommends the resurfacing/sanding of Fernley Intermediate School gym. Like YHS and Smith Valley, the FIS gym has never been resurfaced and sanded down to the original wood thus resulting in both gym floors becoming shaded yellow, striping beginning to peel underneath the polyurethane coat, and scratches/dents becoming more transparent. The accepted practice industry wide is to resurface and sand every 8-10 years but due to cost this has been foregone. For Fernley Intermediate School the district also recommends total replacement of their indoor bleachers. Fenley Intermediate School bleachers are over 30 years old and are breaking down to become a safety concern. Current FIS style of bleachers is no longer made and therefore repairs and or replacement is expensive, if possible. FIS also needs new gym equipment as current equipment is outdated and due for replacement. Equipment and gym are shared between both FES and FIS. Total projects cost \$188,210.

Bonds Projects Fund:

The committee was made aware of the current bond fund balance and discussed several projects.

The district started the conversation by bringing forward the Silver Springs bus yard, district wide HVAC, and district wide roofs. The district brought forward the concern of all three projects were underbudgeted based on need. After some conversation the committee agreed and is recommending budget adjustments for several projects accordingly. The committee is recommending the Silver Springs bus yard allocation be increased from \$1.3 million to \$2 million; district wide HVAC be increased from \$550k to \$1 million, and district wide roofs from zero to \$1 million. The committee is also recommending the Silver Springs bus yard be built similar to Fernley's bus yard and not Dayton's. This change does result in an amendment to the Lumos and Associates civil engineering contract (Addendum #2) and is reflected in the 5-year CIP. To fund these increases the committee is recommending the stoppage of both the Single Point Entry and Restroom Renovations projects.

The committee was also made aware of bids received for the rooftop HVAC unit replacements. June 2022, the board approved the purchase of the equipment for DHS, FHS, and DES. The district later went to bid for the work required to remove the old and install the new equipment. Unfortunately, these bids came in \$290k over budget and forced the projects to be put on hold. The committee is recommending these project budgets be increased and bids approved. All three bids cost a total of \$590,900. District staff has confirmed that both Simmerson Construction and Gardner Engineering will continue to honor their bids.

The district is recommending the building control projects for YES, YIS, and SES from Bond Funds into the ESSER 2 grant. These projects have already been approved by the board but when considering rooftop unit bids, current ESSER 2 grant balance, recently awarded AB495 grant, and Nevada Department of

Education stance on requesting a federal extension, the district believes it best to shift these expenditures into ESSER 2. This change would open \$404,740 in the Bond Projects Fund.

FHS Gymnasium project unfortunately is off to a slow/delayed start. The 3.5-month (106 days) delay in permitting is projecting to have cost an additional \$305,261.20 to the project. The district and CORE are in active communication on how best to split the additional costs with the most likely solution being a 50/50 split encumbered through contingencies. This delay has pushed the original substantial competition date from 8/30/23 to now 12/14/23. The new 12/14/23 substantial completion date is not taking into consideration any potential weather-related delays.

Committee was also advised of the projected bonding capacity for LCSD. The committee agreed that all bond funds should be focused on the need for classroom space if LCSD continues to see the similar growth over the next couple of years. Below is the projected 5-year bonding capacity table all unused funds roll over to the following fiscal year.

Projected Bonding Capacity			
FY	Bonds	PAYG	Total
2024	\$10,000,000	\$7,450,460	\$17,450,460
2025	\$40,000,000	\$1,894,660	\$41,894,660
2026	-	\$1,535,386	\$1,535,386
2027	\$25,000,000	\$343,378	\$25,343,378
2028	-	-	-
	\$75,000,000	\$11,223,884	\$86,223,884

General Fund:

The committee discussed the need for district wide maintenance and how additional personnel could help support school’s needs. Several committee members voiced their concern with the current split maintenance model and the lack of district support. The current split model was put into place over a decade ago when tough economic times forced the decision. Currently, 10 schools district wide are sharing a single maintenance personnel and all 18 schools are sharing the 4 district office maintenance personnel. Committee members expressed the need for additional maintenance personnel, expressing concern over the amount of work district wide which is delayed or put on site maintenance because the thin district staff is unable to address the work efficiently. Such work being, concrete, interior flooring, HVAC, electrical, lighting, water fountains, and other time-consuming projects. District maintenance personnel are also relied upon when site maintenance personnel are out on leave, sick or the position is vacated. This year alone multiple positions have been vacated and multiple site maintenance personnel have been out on extended leave due to health or injury, all of which have forced the district staff to support multiple school sites and not other district wide needs.

The committee had a lengthy discussion regarding these needs and potential solutions. In conclusion, the committee decided to recommend 5 new site maintenance and 2 new district maintenance personnel. This recommendation would get the district away from the split maintenance model and provide the overall district much needed additional district support. Committee understands this is only a recommendation and all positions are to be negotiated with the Classified Association unless otherwise directed by the Board of Trustees. Recommended positions would be General Funded at an approximate annual cost of \$385-540k. The approval of this District Facilities Committee Update does not provide the direction to hire personnel.

Budget Considerations

FSI – Fernley Intermediate School Gym Equipment - \$12,517.37
FSI – Fernley Intermediate School Gym Resurfacing/Sanding - \$35,202.07
FSI – Fernley Intermediate School Indoor Bleachers - \$140,490.55
FSI – Smith Valley Resurfacing/Sanding - \$39,450
FSI – Yerington High School Gym Resurfacing/Sanding - \$44,574.70
FSI – Yerington High School Indoor Bleachers - \$308,565.71
Royal – Dayton Intermediate School MPR - \$52,454
Royal – Dayton Elementary School MRP - \$42,952
Royal – Sutor Elementary School MPR - \$60,064
JMF – Dayton High School Stage Lighting - \$43,742
Gardner – DES Rooftop Unit Replacement bid - \$116,606
Gardner – FHS Rooftop Unit Replacement bid - \$262,500
Simmerson – DHS Rooftop Unit bid - \$211,794
Lumos and Associates Addendum #2 - \$27,600
Transfer from Fund 340 to ESSER 2 - \$877,335
Transfer from Fund 360 to ESSER 2 - \$404,740

Discussed at Prior Meetings

N/A

Attachments:

5-year CIP FY 23-24
FSI – Fernley Intermediate School Gym Equipment
FSI – Fernley Intermediate School Gym Resurfacing/Sanding
FSI – Fernley Intermediate School Indoor Bleachers
FSI – Smith Valley Resurfacing/Sanding
FSI – Yerington High School Gym Resurfacing/Sanding
FSI – Yerington High School Indoor Bleachers
Royal – Dayton Intermediate School MPR
Royal – Dayton Elementary School MRP
Royal – Sutor Elementary School MPR
JMF – Dayton High School Stage Lighting
Gardner – DES Rooftop Unit Replacement bid
Gardner – FHS Rooftop Unit Replacement bid
Simmerson – DHS Rooftop Unit bid
Lumos and Associates Addendum #2
DES Bid Tabulation
DHS Bid Tabulation
FHS Bid Tabulation

*Respectfully Submitted,
Harman Bains, Director of Operations
Kirk McCallum, O&M Supervisor*

FIVE YEAR CAPITAL IMPROVEMENT PLAN

(Per NRS 354.5945)

Lyon County School District

January 16, 2023

Minimum level of expenditure for items classified as capital asset - \$5,000

Minimum level of expenditure for items classified as capital projects - \$15,000

FY2020-2021 FY2021-2022 FY2022-2023 FY 2023-2024 FY 2024-2025 FY 2025-2026 FY 2026-2027

Fund: 330		Building & Sites Fund						
	Beginning Balance	205,804	218,131	227,731	126,107	135,707	145,307	154,907
Capital Improvement:	Contingent Funds			(25,000)				
	Septic Tank/WH SVS	(1,976)						
	Yerington HS Gym Resurfacing/Sanding			(44,575)				
	Smith Valley HS Gym Resurfacing/Sanding			(41,650)				
Funding Source:	Smith Valley Property Fees (estimated)	10,000	9,600	9,600	9,600	9,600	9,600	9,600
	Investments	4,303						
Ending Fund Total		218,131	227,731	126,107	135,707	145,307	154,907	164,507

Fund: 340		Governmental Services Tax Fund						
	Beginning Balance	2,688,535	2,660,293	1,724,037	811,068	760,763	750,199	780,568
	District Wide Professional Services	(745)		(25,000)	(25,000)	(25,000)	(25,000)	(25,000)
	District Wide Doors		(430)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)
	District Wide Restrooms			(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
	District Wide HVAC / Boilers / Controls			(750,000)	(750,000)	(750,000)	(750,000)	(750,000)
	District Wide Flooring / Carpet			(200,000)	(200,000)	(200,000)	(200,000)	(200,000)
	District Wide Parking Lot Reseal/Striping	-	(92,100)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
	District Wide HVAC Assessment		(49,929)					
	Yerington High School All Weather Track PLC Ramp							
	EVES/FHS Modular Buildings	(125,141)	(120,500)					
	Silver Springs Lync Modular		(33,843)	(475,562)				
	Silver Springs Lync Parking Paving							
	FHS Turf Field Replacement	(269,445)	(225,405)					
	DHS Turf Field Replacement	(113,943)	(383,107)					
	YHS Track Replacement	(216,319)						
	SSHS Track Replacement	(205,228)						
	FHS Track Replacement		(225,915)					
	DHS Track Replacement		(223,738)					
	FES Building Controls/Heat Exchanger/Boilers	(100,803)	(85,570)					
	FIS Building Controls		(21,925)					
	CES Boiler		(24,250)					
	CES Building Controls		(99,890)					
	DHS Building Controls		(95,980)					
	YES Boiler (500 Wing)			(39,953)				
	YHS Indoor Bleachers			(308,566)				
	ERATE Expenditures -- IT Infrastructure							
Future Planning: Reserved:	Athletic Fields / Tracks		(250,000)	(250,000)	(250,000)	(250,000)	(250,000)	(250,000)
	Athletic Fields / Tracks			250,000	500,000	750,000	1,000,000	1,250,000
Funding Source:	Motor Vehicle Tax	1,003,382	996,325	1,286,112	1,324,695	1,364,436	1,405,369	1,447,530
	Investments			50,000				
Ending Fund Total		2,660,293	1,724,037	811,068	760,763	750,199	780,568	853,099

Fund: 310		Residential Construction Fund						
	Beginning Balance	1,734,427	2,218,448	2,074,050	920,498	920,498	920,498	920,498
Capital Improvement:	Dayton							
	DHS Outdoor Bleachers Project	(61,843)	(491,303)	(369,335)				
	DIS Indoor Bleachers	(70,134)	(66,795)					
	DIS MPR Flooring			(60,064)				
	DES MPR Flooring			(42,952)				
	SES MPR Flooring			(52,454)				
	DHS Stage Lighting			(43,742)				
	Fernley							
	FHS Stadium Bleachers Project	(91,518)	(190,577)	(567,152)				
	FIS Indoor Bleachers			(140,491)				
	FIS Gym Resurfacing/Sanding			(35,202)				
	FIS Gym Equipment			(12,517)				
	Smith Valley							
	Smith Rubber Aux Gym Floor		(37,460)	(129,979)				
	Silver Springs							
SSHS Perimeter Fencing		(209,830)						
Yerington Area								
YHS Stadium Bleachers Project		(228,913)						
		Actual FY 2021 Revenue	Actual FY 2022 Revenue	FY 2023 Revenue YTD				Current Balance
Funding Source:	Tax on residential construction							
	Dayton Area	354,816	344,032	99,776				519,253
	Fernley Area	196,416	559,152	72,864				699,674
	Silver Springs Area	91,870	57,872	44,352				30,255
	Smith Valley Area	31,680	31,696	20,624				9,065
	Yerington Area	31,728	87,728	12,720				207
	Investments	1,006		50,000				
Ending Fund Total		2,218,448	2,074,050	920,498	920,498	920,498	920,498	2,178,952

Fund: 360		Bonds Projects Fund						
	Beginning Balance	14,030,763	7,245,787	36,672,508	2,314,493	2,314,493	2,314,493	2,314,493
	Professional Services (Bond Fee)	(72,093)	(211,130)	(1,600)				
	FES Boilers		(472,248)					
	FIS Parking Lot	(47,271)	(344,753)					
	EVES Expansion	(5,842,457)	(829,826)					
	DES Septic							
	DHS/SSMS Construction Services							
	DHS Indoor Bleachers	(72,385)						
	SSMS Indoor Bleachers	(38,593)						
	SSMS Roof		(253,150)					
	FES Roof	(28,462)						
	YES Roof	(41,054)						
	YHS Roof	(205,110)						
	DIS Roof	(352,120)						
	Silver Springs Bus Yard Construction			(1,758,100)				
	Silver Springs Bus Yard Professional Services			(241,900)				
	Silver Springs Turf Repair		(3,195)	(87,009)				
	FHS Rooftop HVAC Unit Replacement			(262,500)				
	DHS Rooftop HVAC Unit Replacement			(211,794)				
	DES Rooftop HVAC Unit Replacement			(116,606)				
	FHS Master Plan	(102,821)						
	FHS Gym Professional Services		(1,386,423)	(420,528)				
	FHS Gym CORE Pre-Construction Services			(104,325)				
	FHS Gym Construction Costs		(262,650)	(27,635,000)				
	District Office Renovation			(100,000)				
	Other Bond Projects TBD							
	Family Style Restrooms Professional Services		(311,780)	(117,475)				
	Family Style Restrooms Construction Cost							
	CES Roof			(500,000)				
	Silver Stage Dining Facility			(500,000)				
	District Wide Doors							
	District Wide Flooring							
	District Wide Boilers/HVAC			(1,000,000)				
	District Wide Restrooms							
	District Wide Stadium Renovations		(1,498,125)	(1,497,402)				
	District Wide Permits and Fees							
	District Wide Safety and Security							
Funding Source:		Estimated Available Bond Funding						
	Series 2016 (360.029)							
	Series 2021 (360.021)							
	Series A 2022 (360.022)		25,295,000					
	Series B 2022 (360.023)		9,705,000					
	Investments	17,390		196,223				
Ending Fund Total		7,245,787	36,672,508	2,314,493	2,314,493	2,314,493	2,314,493	2,314,493

Updated
Estimated
Budgeted



SPECIALTY PRODUCTS & SERVICES

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FSI / Flooring Solutions of NV, Inc.

4275 W. Reno Ave.
Las Vegas, NV 89118
Phone 702.399.9003 Fax 702.399.9004

Nevada Contractors License #'s 52766,55710,67009,72063 & 74635

Submitted To: FERNLEY INTERMEDIATE	Attention: DARREL
Address: 320 US HWY 95A SOUTH	
City, State, and Zip Code: FERNLEY, NEVADA 89408	
Architect:	Date of Plans or Revision: BP SITE VISIT 1-6-2023

Phone and Fax: 775-302-7008 - 775-750-0029	Date: 1-06-2023
Project Name: MAIN GYM - VB EQUIPMENT	
Project Mailing Address: SAME	
Project City and State FERNLEY NEVADA	Email: dbluhm@lyoncsd.org

****Scope of work**** REVISED 1-9-2023

FURNISH ONLY :

317

- 1) JAYPRO FEATHER LITE VB PKG (BEST SELLING AND MOST ECONOMICAL VB PKG SYSTEM IN THE US)
 - A) PVB - 5000 FEATHERLITE VB POLE AND JAYPEO FLEX NET SYSTEM
 - B) VRS - 6000 - FOLDING REF STAND
 - C) VRS - 60 P - REFEREE STAND PADDING COLOR: TBD
 - D) HSVBC24 - HAMMOCK DRILL CART
 - E) VCC-12 - CABLE/BUCKLE COVERS
 - F) EC - 500 - STANDARD VB EQUIPMENT CARRIER
 - G) CVNT-1 - CUSTOM VOLLEBALL NET TAPE
 - H) JSG-VPP - LETTERING AND LOGO OPTION

TOTAL \$ 6,665.48

- IF 2 ARE NEEDED THEN DROP PRICE BY < \$ 460.00 >

ADD ONS

- 2) NEW JAYPRO CENTER VB ADDITION TO BE ADDED TO ABOVE
 - A) EXTRA POLE , EXTRA NET , EXTRA ATTENNNAS
 - USE COMP POLES ABOVE AND USE THIS POLE JUST FOR THE CENTER - BOTH NETS WORKS - ALL EQUIPMENT WILL STILL FIT ONTO STORAGE CART IISTED ABOVE
- 1) 3 JAYPRO STAINELSS OR BRASS 7 1/2 CAPS ----- \$ 1,174.98
- 2) 3 SLEEVES INSTALLED WITH CONCRETE ----- \$ 2,105.48
- 3) 3 NEW HOLES CORE DRILLING ----- \$ 2,571.43



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Nevada Contractors License #'s 52766,55710,67009,72063 & 74635

Submitted To: FERNLEY INTERMEDIATE	Attention: DARREL
Address: 320 US HWY 95A SOUTH	
City, State, and Zip Code: FERNLEY, NEVADA 89408	
Architect:	Date of Plans or Revision: BP SITE VISIT 1-6-2023

Phone and Fax: 775-302-7008 - 775-750-0029	Date: 1-06-2023
Project Name: MAIN GYM FLOOR RESURFACE	
Project Mailing Address: SAME	
Project City and State: FERNLEY NEVADA	Email: dbluhm@lyoncsd.org

*****Scope of work*****

FURNISH AND INSTALL:

318

- 1) MAIN GYM: SAND, SEAL, PAINT AND FINISH MAPLE FLOORING COURT SURFACE* - NOMINAL +/- 7,000 SQ FT

INCLUDES:

- > (1) EA. CENTER COURT BASKETBALL GAME LINE - COLOR TBD
- > (1) EA. CENTER COURT VOLLEYBALL GAME LINE - COLOR TBD
- > INCLUDES ALL TRAVEL , LODGING PER D ETC ...

Base Total = \$ 25,802.07

AVAILABLE ADD ONS*:

- | | | |
|---|--------|-------------|
| 1) PAINTED BORDERS - (2) EA. 4' FOOT END LINES & (2) EA. 2' FOOT SIDELINES | —————> | \$ 1,200.00 |
| 2) LETTERING - 4 FT END LINES W/UP TO 3' HIGH LETTERS OR LOGO(S) - FERNLEY - BOTH SIDES | —————> | \$ 2,200.00 |
| 3) PAINTED CENTER LOGO - BASED ON 16FT LOGO - UP TO 3 COLORS | —————> | \$ 3,400.00 |
| 4) COURT SPONSOR SCRIPT/TEXT (FALCONS BOTH SIDES) 2 FT - COLOR & FONT TBD) | —————> | \$ 1,800.00 |
| 5) PAINTED OR STAINED KEYS @ CENTER COURT (IF SELECTED - COLOR/SHADE TBD) | —————> | \$ 1,200.00 |
| 6) STAINED 3 POINT AREA ONLY | —————> | \$ 1,800.00 |

Add On Total = \$ 11,600.00

OTHER ADD ONS IF APPLICABLE

- | | | |
|--|--------|-------------|
| 1) 340 LINEAL FEET NEW 4-1/4" VENT BASE AND CORNERS** (IF SELECTED - COLOR: BLACK) | —————> | \$ 4,675.00 |
| 2) (1 est.) EA. NEW INTERIOR THRESHOLD MAIN ENTRY - (IF SELECTED - COLOR: ALUMINUM MILL FINISH
• ALL OTHER DOOR THRESHOLDS BY OTHERS - PER DANIEL | —————> | \$ 600.00 |
| 3) (2) EA. NEW VOLLEYBALL LOCKING FLOOR PLATES/CAPS (IF SELECTED - COLOR: 8 1/2 BRASS | —————> | \$ 900.00 |
| 4) ADDITIONAL SPORT LINE PAINTING (\$ 600 FOR VB AND \$ 900 FOR BB) | —————> | |
| 5) BLEACHER MOVE - FROM WALL AND PUT BACK IF REQUIRED | —————> | \$ 2,200.00 |

NOTES:

- > FSI FOLLOWS ALL APPLICABLE NFWA AND MFMA INDUSTRY RECOMMENDATIONS FOR SANDING AND SEALING OF MAPLE WOOD FLOORS.
- > FSI TO MACHINE SAND USING COURSE, MEDIUM AND FINE GRADES OF SANDPAPER TO ACHIEVE A LEVEL, SMOOTH AND UNIFORM SURFACE WITHOUT RIDGES OR CUPS.
- > REMOVE DUST BY VACUUM.
- > APPLY 2 SEALER COATS AND 2 FINISH COATS PER MANUFACTURE RECOMMENDATIONS.
- > ALL CAPS AND THRESHOLDS WILL BE TAPED OFF AND TAPE REMOVED BY FSI.
- > FSI DOES NOT TAPE OF EXISTING VENT BASE BUT MAKES EVERY EFFORT TO CONTAIN AS MUCH "OVERLAP" AS POSSIBLE DURING FINISHING STAGE. ANY TAPE OR PAPER WILL BECOME PERMANENTLY ADHERED TO THE BASE OTHERWISE.
- > BUILDING MUST REMAIN ACCLIMATED AT ALL TIMES, 24 HOURS A DAY DURING PROCESS. WE WILL ONLY ASK FOR AIR TO BE TURNED OFF WHILE WE ARE PAINTING AND SEALING SO NO LOOSE DEBRIS CAN FLY ONTO AND INTO PAINT AND FINISH PRODUCTS.
- > DURATION OF WORK IS APPROXIMATELY +/- 30 DAYS + 7 - 10 DAYS CURE TIME
- > BUILDING MUST BE CLOSED OFF TO ALL TRAFFIC DURING PROCESS.
- > ALL 208 V, 3-PHASE ELECTRICAL POWER REQUIRED TO BE HOOKED UP BY LCSD OR QUALIFIED ELECTRICIAN (FSI WILL PROVIDE 90 AMP BREAKER & PIGTAIL) - TO BE COORDINATED WITH LCSD OM & FSI.

EXCLUSIONS:

- > NO BOARD/PLANK REPLACEMENT IS INCLUDED
- > NO SANDING OR FINISHING UNDER BLEACHERS - UNLESS BLEACHER MOVE OR REPLACEMENT OPTION IS CONSIDERED
- > **NO NEW VENT BASE BEHIND BLEACHERS UNLESS BLEACHER MOVE OR REPLACEMENT IS CONSIDERED

Budgetary Pricing - Pending Final Selections and Artwork



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4275 W. Reno Ave
Las Vegas, NV 89118
Phone 702.399.9003 Fax 702.399.9004

Nevada Contractors License #'s 52766,55710,67009,72063 & 74635

Submitted To: FERNLEY INTERMEDIATE		Attention: DARRFL		Phone and Fax: 775-302-7008 - 775-750-0029		Date: 1-06-2023	
Address: 320 US HWY 95A SOUTH				Project Name: MAIN GYM - NEW HUSSEY BLEACHERS			
City, State, and Zip Code: FERNLEY, NEVADA 89408				Project Mailing Address: SAME			
Architect:		Date of Plans or Revision: BP SITE VISIT 1-6-2023		Project City and State FERNLEY NEVADA		Email: dbluhm@lyoncsd.org -	

*****Scope of work*****

FURNISH AND INSTALL :

319

- 1) DEMO:
 - A) DEMO EXISTING HUSSEY BLEACHERS AND DISPOSE INTO FSI DUMPSTER
- 2) HUSSEY BLEACHERS - MAXAM 26
 - A) BANK A
 - 1) BANK LENGTH 84' - INCLUDES END RAILS
 - 2) GROSS SEATS 280 NET SEATS 244
 - 3) 5 TIERS
 - 4) ROW SPACING -- 24"
 - 5) OPEN DIMENSION 10'3"
 - 6) CLOSED DIMENSION 3'6"
 - 7) ROW RISE - 9 5/8
 - 8) 10" COURTSIDE SEATS COLOR: TBD
 - 9) ARAR - AUTO ROTATING AISLE RAILS
 - 10) AISLES - 3 EA
 - 11) FLEX ROW - ADA SEATING 9 EA
 - 12) T2 POWER
 - ALL POWER PROVIDED BY OTHER - 208V - 3 PHASE 60HZ REQUIRED
 - PENDENT CONTROLLED - 1 PROVIDED
 - LIMIT SWITCHES
 - B) BANK B
 - 1) BANK LENGTH 84' - INCLUDES END RAILS
 - 2) GROSS SEATS 280 -- NET SEATS 244
 - 3) 5 TIERS
 - 4) ROW SPACING -- 24"
 - 5) OPEN DIMENSION 10'3"
 - 6) CLOSED DIMENSION 3'6"
 - 7) ROW RISE - 9 5/8
 - 8) 10" COURTSIDE SEATS COLOR: TBD
 - 9) ARAR - AUTO ROTATING AISLE RAILS
 - 10) AISLES - 3 EA
 - 11) FLEX ROW - ADA SEATING 9 EA
 - 12) T2 POWER
 - ALL POWER PROVIDED BY OTHER - 208V - 3 PHASE 60HZ REQUIRED
 - PENDENT CONTROLLED - 1 PROVIDED
 - LIMIT SWITCHES

TOTAL \$ 140,490.55

NOTES

- 1) PRICES GOOD FOR 30 DAYS
- 2) ANTICIPATED DELIVERY - APPX 12-16 WEEKS
- 3) BLOCK LETTERS OR ALTERNATING SEAT COLORS: NO CHARGE
- 4) END CURTAINS 4EA _____ ADD \$ 2,400.00
- 5) FSI MEETS ALL NRS 338 REQUIREMENTS FOR LOCAL BUSINESS (50% OF EMPLOYEES ARE NEVADA BASED)
- 6) FSI IS WOMEN AND MINORITY OWNED - SELF CERTIFIED



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4275 W. Reno Ave.
Las Vegas, NV 89118
Phone 702.399.9003 Fax 702.399.9004

Nevada Contractors License #'s 52766,55710,67009,72063 & 74635

Submitted To: SMITH VALLEY HS	Attention: DARREL
Address: 20 DAY LANE	
City, State, and Zip Code: SMITH, NEVADA 89430	
Architect:	Date of Plans or Revision: BP SITE VISIT 1-6-2023

Phone and Fax: 775-302-7008 - 775-750-0029	Date: 1-06-2023
Project Name: MAIN GYM FLOOR RESURFACE	
Project Mailing Address: SAME	
Project City and State SMITH , NEVADA	Email: dbluhm@lyoncsd.org -

*****Scope of work*****

FURNISH AND INSTALL:

- | | |
|---|-----|
| 1) MAIN GYM: SAND, SEAL, PAINT AND FINISH MAPLE FLOORING COURT SURFACE* - NOMINAL +/- 8,700 SQ FT | 320 |
| INCLUDES: | |
| ➤ (1) EA. CENTER COURT BASKETBALL GAME LINE - COLOR TBD | |
| ➤ (1) EA. CENTER COURT VOLLEYBALL GAME LINE - COLOR TBD | |
| ➤ INCLUDES ALL TRAVEL , LODGING PER D ETC ... | |

Base Total = \$ 30,650.00

AVAILABLE ADD ONS*:

- | | |
|--|--------------------|
| 1) PAINTED BORDERS - (2) EA. 5' FOOT END LINES & (2) EA. 2' FOOT SIDELINES COLOR: BLUE | -----> \$ 1,200.00 |
| 2) LETTERING - 5 FT END LINES W/UP TO 3' HIGH LETTERS OR LOGO(S) - SMITH VALLEY - BOTH SIDES | -----> \$ 2,200.00 |
| • WOOD REVEAL WITH BLK OUTLINE | |
| 3) PAINTED CENTER LOGO - BASED ON 16FT LOGO - BULLDOG | -----> \$ 3,400.00 |
| 4) COURT SPONSOR SCRIPT/TEXT (BULLDOG BOTH SIDES) 2 FT - COLOR:TBD SCRIPTED FONT) | -----> \$ 1,200.00 |
| • IF " HOME OF THE BULLDOGS" IS REQUIRED - THEN ADD \$600 | |
| 5) PAINTED OR STAINED KEYS @ CENTER COURT (IF SELECTED - COLOR/SHADE TBD) | -----> \$ 1,200.00 |
| 6) STAINED 3 POINT AREA ONLY | -----> \$ 1,800.00 |

Add On Total = \$ 11,000.00

OTHER ADD ONS IF APPLICABLE

- | | |
|--|--------------------|
| 1) 380 LINEAL FEET NEW 4-1/4" VENT BASE AND CORNERS** (IF SELECTED - COLOR: BLACK) | -----> \$ 5,415.26 |
| 2) (8 est.) EA. NEW INTERIOR THRESHOLD MAIN ENTRY - (IF SELECTED - COLOR: ALUMINUM MILL FINISH | -----> \$ 1,643.26 |
| 3) (2) EA. NEW VOLLEYBALL LOCKING FLOOR PLATES/CAPS (IF SELECTED - COLOR: 8 1/2 BRASS | -----> \$ 900.00 |
| 4) ADDITIONAL SPORT LINE PAINTING (\$ 600 FOR VB AND \$ 900 FOR BB) | |
| 5) BLEACHER MOVE - FROM WALL AND PUT BACK IF REQUIRED | -----> \$ 2,200.00 |

NOTES:

- FSI FOLLOWS ALL APPLICABLE NWFA AND MFMA INDUSTRY RECOMMENDATIONS FOR SANDING AND SEALING OF MAPLE WOOD FLOORS.
- FSI TO MACHINE SAND USING COURSE, MEDIUM AND FINE GRADES OF SANDPAPER TO ACHIEVE A LEVEL, SMOOTH AND UNIFORM SURFACE WITHOUT RIDGES OR CUPS.
- REMOVE DUST BY VACUUM.
- APPLY 2 SEALER COATS AND 2 FINISH COATS PER MANUFACTURE RECOMMENDATIONS.
- ALL CAPS AND THRESHOLDS WILL BE TAPED OFF AND TAPE REMOVED BY FSI.
- FSI DOES NOT TAPE OF EXISTING VENT BASE BUT MAKES EVERY EFFORT TO CONTAIN AS MUCH "OVERLAP" AS POSSIBLE DURING FINISHING STAGE. ANY TAPE OR PAPER WILL BECOME PERMANENTLY ADHERED TO THE BASE OTHERWISE.
- BUILDING MUST REMAIN ACCLIMATED AT ALL TIMES, 24 HOURS A DAY DURING PROCESS. WE WILL ONLY ASK FOR AIR TO BE TURNED OFF WHILE WE ARE PAINTING AND SEALING SO NO LOOSE DEBRIS CAN FLY ONTO AND INTO PAINT AND FINISH PRODUCTS.
- DURATION OF WORK IS APPROXIMATELY +/- 30 DAYS + 7 - 10 DAYS CURE TIME
- BUILDING MUST BE CLOSED OFF TO ALL TRAFFIC DURING PROCESS.
- ALL 208 V, 3-PHASE ELECTRICAL POWER REQUIRED TO BE HOOKED UP BY LCSD OR QUALIFIED ELECTRICIAN (FSI WILL PROVIDE 90 AMP BREAKER & PIGTAIL) - TO BE COORDINATED WITH LCSD OM & FSI.

EXCLUSIONS:

- NO BOARD/PLANK REPLACEMENT IS INCLUDED
- NO SANDING OR FINISHING UNDER BLEACHERS - UNLESS BLEACHER MOVE OR REPLACEMENT OPTION IS CONSIDERED
- **NO NEW VENT BASE BEHIND BLEACHERS UNLESS BLEACHER MOVE OR REPLACEMENT IS CONSIDERED

Budgetary Pricing - Pending Final Selections and Artwork



SPECIALTY PRODUCTS & SERVICES

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4275 W. Reno Ave.
Las Vegas, NV 89118
Phone 702.399.9003 Fax 702.399.9004

Nevada Contractors License #'s 52766,55710,67009,72063 & 74635

Submitted To: YEARINGTON HS	Attention: DARREL
Address: 114 PEARL STREET	
City, State, and Zip Code: YEARINGTON, NEVADA 89447	
Architect:	Date of Plans or Revision: BP SITE VISIT 1-6-2023

Phone and Fax: 775-302-7008 - 775-750-0029	Date: 1-06-2023
Project Name: MAIN GYM FLOOR RESURFACE	
Project Mailing Address: SAME	
Project City and State YEARINGTON, NEVADA	Email: dbluhm@lyoncsd.org

*****Scope of work*****

FURNISH AND INSTALL:

- 1) MAIN GYM: SAND, SEAL, PAINT AND FINISH MAPLE FLOORING COURT SURFACE* - NOMINAL +/- 12,120 SQ FT
INCLUDES:
 - > (1) EA. CENTER COURT BASKETBALL GAME LINE - COLOR TBD
 - > (1) EA. CENTER COURT VOLLEYBALL GAME LINE - COLOR TBD
 - > INCLUDES ALL TRAVEL , LODGING PER D ETC ...

321

Base Total = \$ 39,943.42

AVAILABLE ADD ONS*:

- | | | |
|--|--------|-------------|
| 1) PAINTED BORDERS - (2) EA. 4' FOOT END LINES & (2) EA. 4' FOOT SIDELINES COLOR: PURPLE | -----> | \$ 1,200.00 |
| 2) LETTERING - 4 FT END LINES W/UP TO 3' HIGH LETTERS OR LOGO(S) | -----> | \$ 2,800.00 |
| • WOOD REVEAL WITH BLK OUTLINE | | |
| • LIONS - END LINES | | |
| • YEARINGTON - SIDE LINES BOTH SIDES | | |
| 3) PAINTED CENTER LOGO - BASED ON 16FT LOGO - PURPLE LION | -----> | \$ 3,400.00 |
| 4) COURT SPONSOR SCRIPT/TEXT (YHS BOTH SIDE) 2 FT - COLOR:TBD SCRIPTED FONT) | -----> | \$ 900.00 |
| 5) PAINTED OR STAINED KEYS @ CENTER COURT (IF SELECTED - COLOR/SHADE TBD) | -----> | \$ 1,200.00 |
| 6) STAINED 3 POINT AREA ONLY | -----> | \$ 1,800.00 |

Add On Total = \$ 11,300.00

OTHER ADD ONS IF APPLICABLE

- | | | |
|--|--------|-------------|
| 1) 450 LINEAL FEET NEW 4-1/4" VENT BASE AND CORNERS** (IF SELECTED - COLOR: BLACK) | -----> | \$ 6,105.06 |
| 2) (8 est.) EA. NEW INTERIOR THRESHOLDS - (IF SELECTED - COLOR: ALUMINUM MILL FINISH | -----> | \$ 1,643.26 |
| 3) (6) EA. NEW VOLLEYBALL LOCKING FLOOR PLATES/CAPS (IF SELECTED - COLOR: 71/2 BRASS | -----> | \$ 2,350.00 |
| 4) ADDITIONAL SPORT LINE PAINTING (\$ 600 FOR VB AND \$ 900 FOR BB) | | |
| 5) BLEACHER MOVE - FROM WALL AND PUT BACK IF REQUIRED | -----> | N/A |
| 6) BOARD REPLACEMENT IN KEY AREA - REMOVE AND REPLACE | -----> | 6,668.72 |
| • TO BE DETERMINED AFTER SAND HAS BEEN COMPLETED (# BASED ON APPX 200 SF) | | |

NOTES:

- > FSI FOLLOWS ALL APPLICABLE NWFA AND MFMA INDUSTRY RECOMMENDATIONS FOR SANDING AND SEALING OF MAPLE WOOD FLOORS.
- > FSI TO MACHINE SAND USING COURSE, MEDIUM AND FINE GRADES OF SANDPAPER TO ACHIEVE A LEVEL, SMOOTH AND UNIFORM SURFACE WITHOUT RIDGES OR CUPS.
- > REMOVE DUST BY VACUUM.
- > APPLY 2 SEALER COATS AND 2 FINISH COATS PER MANUFACTURE RECOMMENDATIONS.
- > ALL CAPS AND THRESHOLDS WILL BE TAPED OFF AND TAPE REMOVED BY FSI.
- > FSI DOES NOT TAPE OF EXISTING VENT BASE BUT MAKES EVERY EFFORT TO CONTAIN AS MUCH "OVERLAP" AS POSSIBLE DURING FINISHING STAGE. ANY TAPE OR PAPER WILL BECOME PERMANENTLY ADHERED TO THE BASE OTHERWISE.
- > BUILDING MUST REMAIN ACCLIMATED AT ALL TIMES, 24 HOURS A DAY DURING PROCESS. WE WILL ONLY ASK FOR AIR TO BE TURNED OFF WHILE WE ARE PAINTING AND SEALING SO NO LOOSE DEBRIS CAN FLY ONTO AND INTO PAINT AND FINISH PRODUCTS.
- > DURATION OF WORK IS APPROXIMATELY +/- 35 DAYS + 7 - 10 DAYS CURE TIME
- > BUILDING MUST BE CLOSED OFF TO ALL TRAFFIC DURING PROCESS.
- > ALL 208 V, 3-PHASE ELECTRICAL POWER REQUIRED TO BE HOOKED UP BY LCSD OR QUALIFIED ELECTRICIAN (FSI WILL PROVIDE 90 AMP BREAKER & PIGTAIL) - TO BE COORDINATED WITH LCSD OM & FSI.

EXCLUSIONS:

- > NO SANDING OR FINISHING UNDER BLEACHERS - UNLESS BLEACHER MOVE OR REPLACEMENT OPTION IS CONSIDERED
- > **NO NEW VENT BASE BEHIND BLEACHERS UNLESS BLEACHER MOVE OR REPLACEMENT IS CONSIDERED

Budgetary Pricing - Pending Final Selections and Artwork



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Las Vegas, NV 89118
Phone 702.399.9003 Fax 702.399.9004

Nevada Contractors License #'s 52766,55710,67009,72063 & 74635

Submitted To: YEARINGTON HS		Attention: DARREL		Phone and Fax: 775-302-7008 - 775-750-0029		Date: 1-06-2023	
Address: 114 PEARL STREET				Project Name: MAIN GYM - NEW HUSSEY BLEACHERS			
City, State, and Zip Code: YEARINGTON, NEVADA 89447				Project Mailing Address: SAME			
Architect:		Date of Plans or Revision: BP SITE VISIT 1-6-2023		Project City and State YEARINGTON, NEVADA		Email: dbluhm@lyoncsd.org -	

*****Scope of work*****

FURNISH AND INSTALL :

- 1) DEMO:
 - A) DEMO EXISTING HUSSEY WOOD BLEACHERS AND DISPOSE INTO FSI DUMPSTER

- 2) HUSSEY BLEACHERS - MAXAM 26
 - A) BANK A
 - 1) BANK LENGTH 117' - INCLUDES END RAILS
 - 2) GROSS SEATS 847 NET SEATS 727
 - 3) 11 TIERS
 - 4) ROW SPACING --- 22"
 - 5) OPEN DIMENSION 20'8"
 - 6) CLOSED DIMENSION 3'8"
 - 7) ROW RISE - 9 5/8
 - 8) 10" COURTSIDE SEATS COLOR: TBD
 - 9) ARAR - AUTO ROTATING AISLE RAILS
 - 10) AISLES - 4 EA
 - 11) FLEX ROW - ADA SEATING 12 EA
 - 12) T2 POWER
 - ALL POWER PROVIDED BY OTHER - 208V - 3 PHASE 60HZ REQUIRED
 - PENDENT CONTROLLED - 1 PROVIDED
 - LIMIT SWITCHES

 - B) BANK B - LEFT
 - 1) BANK LENGTH 48' - INCLUDES END RAILS
 - 2) GROSS SEATS 330 -- NET SEATS 270
 - 3) 11TIERS
 - 4) ROW SPACING --- 22"
 - 5) OPEN DIMENSION 20'8"
 - 6) CLOSED DIMENSION 3'6"
 - 7) ROW RISE - 9 5/8
 - 8) 10" COURTSIDE SEATS COLOR: TBD
 - 9) ARAR - AUTO ROTATING AISLE RAILS
 - 10) AISLES - 2 EA
 - 11) FLEX ROW - ADA SEATING 7EA
 - 12) T2 POWER
 - ALL POWER PROVIDED BY OTHER - 208V - 3 PHASE 60HZ REQUIRED
 - PENDENT CONTROLLED - 1 PROVIDED
 - LIMIT SWITCHES

322



"To develop long term relationships in our community, with integrity, while providing high quality services and products for a complete package."

FSI / Flooring Solutions of NV, Inc.

4275 W. Reno Ave.
Las Vegas, NV 89118
Phone 702.399.9003 Fax 702.399.9004

Nevada Contractors License #'s 52766,55710,67009,72063 & 74635

- C) **BANK B – RIGHT**
- 1) **BANK LENGTH 48' - INCLUDES END RAILS**
 - 2) **GROSS SEATS 330 – NET SEATS 270**
 - 3) **11 TIERS**
 - 4) **ROW SPACING – 22"**
 - 5) **OPEN DIMENSION 20'8"**
 - 6) **CLOSED DIMENSION 3'6"**
 - 7) **ROW RISE – 9 5/8**
 - 8) **10" COURTSIDE SEATS COLOR: TBD**
 - 9) **ARAR – AUTO ROTATING AISLE RAILS**
 - 10) **AILSES - 2 EA**
 - 11) **FLEX ROW - ADA SEATING 7EA**
 - 12) **T2 POWER**
 - **ALL POWER PROVIDED BY OTHER -- 208V – 3 PHASE 60HZ REQUIRED**
 - **PENDENT CONTROLLED - 1 PROVIDED**
 - **LIMIT SWITCHES**

TOTAL \$ 308,565.71

323

NOTES

- 1) **PRICES GOOD FOR 30 DAYS**
- 2) **ANTICIPATED DELIVERY – APPX 12-16 WEEKS**
- 3) **BLOCK LETTERS OR ALTERNATING SEAT COLORS: NO CHARGE**
- 4) **END CURTAINS 6EA _____ ADD \$ 6,000.00**
- 5) **FSI MEETS ALL NRS 338 REQUIREMENTS FOR LOCAL BUSINESS (50% OF EMPLOYEES ARE NEVADA BASED)**
- 6) **FSI IS WOMEN AND MINORITY OWNED - SELF CERTIFIED**

******* CERTIFICATIONS *******

FSI IS A CERTIFIED SPALDING EQUIPMENT DEALER
 FSI IS A CERTIFIED GERFLOR INSTALLATION SHOP
 FSI IS A CERTIFIED ARDEX/HENRY SYSTEM ONE DEALER
 FSI IS A CERTIFIED FORBO INSTALLATION SHOP
 FSI IS A CERTIFIED ECO GRIP DEALER & INSTALLATION SHOP
 FSI IS A CERTIFIED HUSSEY DEALER & INSTALLATION SHOP
 FSI IS A CERTIFIED DRAPER SPORTS EQUIPMENT DEALER & INSTALLATION SHOP
 FSI IS A CERTIFIED DRAPER AV SCREEN DEALER & INSTALLATION SHOP
 FSI IS A CERTIFIED DRAPER SHADE DEALER & INSTALLATION SHOP
 FSI IS A CERTIFIED JAYPRO SPORTS EQUIPMENT DEALER AND INSTALLATION SHOP
 FSI IS A CERTIFIED LIST / ART METAL LOCKER DEALER & INSTALLATION SHOP
 FSI IS A CERTIFIED MONDO RUBBER FLOOR DEALER & INSTALLATION SHOP
 FSI IS A CERTIFIED CONNOR SPORTS DEALER & INSTALLATION SHOP
 FSI IS A CERTIFIED FSI IMPACT ATHLETIC DEALER & INSTALLATION SHOP
 FSI IS A STURDI STEEL OUTDOOR BLEACHER DEALER AND INSTALLATION SHOP
 FSI IS A CP SPORTS TURF DEALER AND INSTALLATION SHOP
 FSI IS A ALL AMERICAN SCOREBOARD / VIDEO SCREEN DEALER AND INSTALLATION SHOP

**Any operation or product not specifically listed above is not included in price and will be a change order.
 Exclusions and clarifications see attached CRI 104 – 2002 sections 7 and 9.2.**

We propose hereby to furnish materials and labor,

Complete in accordance with above specifications, for the SUM of: **\$ See Above Options**

Respectfully Submitted,

Bryan E Price

Signature _____ VICE PRESIDENT



Royal Carpet One Floor & Home
 780 E Main Street
 Fernley, NV 89408
 (775) 575.7444

QUOTE

ES30023

Sold To	Ship To
LYON COUNTY SCHOOL DISTRICT 25 EAST GOLDFIELD AVENUE YERINGTON, NV 89447	LYON COUNTY SCHOOL DISTRICT 315 DAYTON VALLEY RD DIS DAYTON, NV 89403

Order Number	Order Date	PO Number	Phone
	01/11/23		775-302-7007

Style/Item	Color/Description	Quantity	Units	Price	Extension
ARMSTRONG IMPERIAL TEXTURE	TO BE DETERMINED	8,460.00	SF	2.51	21,234.60
BURKE 4" RUBBER COVE BASE 597 MOCHA 4-LF/PC	597 MOCHA	948.00	LF	1.59	1,507.32
MERCER 930 SNAP-DOWN T 1-1/2" 502 BROWN 12-LF/PC	502 BROWN	30.00	LF	1.52	45.60
ARDEX ARDIFIX POLYURETHANE CRACK	ARDEX ARDIFIX POLYURETHANE CRACK AND JOINT REPAIR	12.00	EA	73.08	876.96
UNIVERSAL VINYL INSERT CARPET METAL	INSERT METAL	36.00	LF	1.50	54.00
ARDEX FEATHER FINISH 10LB. BAG	ARDEX FEATHER FINISH 10LB. BAG	6.00	EA	37.52	225.12
XL BRANDS STIXX 2230-3.25 GAL	XL BRANDS STIXX 2230-3.25 GAL	13.00	EA	172.12	2,237.56
BASKETBALL COURT UNIT INSETS	BLACK	1.00	EA	3,600.00	3,600.00
Court size 42' x 84'					
MAPEI ULTRABOND ECO 575 PREMIUM	WALL BASE ADHESIVE 28.7OZ./TB	10.00	EA	11.00	110.00
LABOR MISC.		1.00	EA	11,000.00	11,000.00
Install basketball court inserts per kit. Court size 42' x 84'					
VCT/LVP INSTALL		8,041.00	SF	1.50	12,061.50
VCT DEMO		8,041.00	SF	1.50	12,061.50
Demo existing VCT tile and rental of VCT industrial demo machine					
INSTALLATION OF NEW RUBBER BASE		948.00	LF	1.00	948.00

— 01/12/23 — 12:12PM —
 Sales Representative(s):
 STEVE ZIZZO

NV License #:00773387A C-16 Finishing Floors- \$2,000,000
 NV License #:0082406 C-20 Tiling- \$200,000
 CA License #:1000685 C-15 Finishing Floors- UNL.

Subtotal:	57,942.16
Sales Tax:	2,122.27
Misc. Tax:	0.00
QUOTE TOTAL:	\$60,064.43



Royal Carpet One Floor & Home
 780 E Main Street
 Fernley, NV 89408
 (775) 575.7444

QUOTE

ES30023

Sold To	Ship To
LYON COUNTY SCHOOL DISTRICT 25 EAST GOLDFIELD AVENUE YERINGTON, NV 89447	LYON COUNTY SCHOOL DISTRICT 315 DAYTON VALLEY RD DIS DAYTON, NV 89403

Order Number	Order Date	PO Number	Phone
	01/11/23		775-302-7007

Style/Item	Color/Description	Quantity	Units	Price	Extension
TRIP CHARGE DAYTON		14.00	SF	70.00	980.00
VCT INDUSTRIAL DEMO MACHINE	TO BE DETERMINED	4.00	EA	-300.00	0.00
No charge to Lyon County. On contract for cost purposes.					
FREIGHT COST FOR DROP SHIP OF MATERIALS		1.00	PC	-500.00	0.00
No charge to Lyon County. On contract for cost purposes.					
FLOOR PREPARATION PER HOUR		8.00	EA	-70.00	0.00
Prep concrete after demo and to fill any gaps or expansion joints.					
No charge to Lyon County. On contact for cost purposes and to pay the installers.					
CUSTOMER DISCOUNT		1.00	EA	-9,000.00	-9,000.00
Discount per Troy					

Royal Carpet One is not responsible for uneven or out of level substrates. Any unforeseen subfloor issues, out of the scope of normal prep will be discussed with Darrell immediately.

Dayton Intermediate Cafeteria/Gym/Stage

— 01/12/23 — — 12:12PM —
 Sales Representative(s):
 STEVE ZIZZO

NV License #:00773387A C-16 Finishing Floors- \$2,000,000
 NV License #:0082406 C-20 Tiling- \$200,000
 CA License #:1000685 C-15 Finishing Floors- UNL.

Subtotal:	57,942.16
Sales Tax:	2,122.27
Misc. Tax:	0.00
QUOTE TOTAL:	\$60,064.43



Royal Carpet One Floor & Home
 780 E Main Street
 Fernley, NV 89408
 (775) 575.7444

QUOTE

ES300018

Sold To	Ship To
LYON COUNTY SCHOOL DISTRICT 25 EAST GOLDFIELD AVENUE YERINGTON, NV 89447	LYON COUNTY SCHOOL DISTRICT 285 DAYTON VALLEY RD DES DAYTON, NV 89403

Order Number	Order Date	PO Number	Phone
	01/10/23	DAYTON ELEME	775-302-7007

Style/Item	Color/Description	Quantity Units	Price	Extension
ARMSTRONG IMPERIAL TEXTURE	TO BE DETERMINED	5,760.00 SF	2.51	14,457.60
BURKE 4" RUBBER CARPET BASE 597 MOCHA 4-LF/PC	597 MOCHA	560.00 LF	1.59	890.40
ARDEX ARDIFIX POLYURETHANE CRACK	ARDEX ARDIFIX POLYURETHANE CRACK AND JOINT REPAIR	12.00 EA	73.08	876.96
MERCER 930 SNAP-DOWN T 1-1/2" 502 BROWN 12-LF/PC	502 BROWN	20.00 LF	1.52	30.40
ARDEX FEATHER FINISH 10LB. BAG	ARDEX FEATHER FINISH 10LB. BAG	6.00 EA	37.52	225.12
XL BRANDS STIXX 2230-3.25 GAL	XL BRANDS STIXX 2230-3.25 GAL	9.00 EA	172.12	1,549.08
BASKETBALL COURT UNIT INSETS	BLACK	1.00 EA	3,342.00	3,342.00
Court size 42' x 74'				
MAPEI ULTRABOND ECO 575 PREMIUM	WALL BASE ADHESIVE 28.7OZ./TB	6.00 EA	11.00	66.00
VCT/LVP INSTALL		5,406.00 SF	1.50	8,109.00
VCT DEMO		5,406.00 SF	1.50	8,109.00
Demo existing VCT tile and rental of VCT industrial demo machine.				
LABOR MISC.		1.00 EA	10,000.00	10,000.00
Install basketball court inserts per kit. 42' x 74' Court size				
UNIVERSAL VINYL INSERT CARPET METAL	INSERT METAL	24.00 LF	1.50	36.00
INSTALLATION OF NEW RUBBER BASE		560.00 LF	1.00	560.00

— 01/12/23 — 12:10PM —
 Sales Representative(s):
 STEVE ZIZZO

NV License #:00773387A C-16 Finishing Floors- \$2,000,000
 NV License #:0082406 C-20 Tiling- \$200,000
 CA License #:1000685 C-15 Finishing Floors- UNL.

Subtotal:	42,951.56
Sales Tax:	0.00
Misc. Tax:	0.00
QUOTE TOTAL:	\$42,951.56



Royal Carpet One Floor & Home
 780 E Main Street
 Fernley, NV 89408
 (775) 575.7444

Page 2

QUOTE

ES300018

Sold To	Ship To
LYON COUNTY SCHOOL DISTRICT 25 EAST GOLDFIELD AVENUE YERINGTON, NV 89447	LYON COUNTY SCHOOL DISTRICT 285 DAYTON VALLEY RD DES DAYTON, NV 89403

Order Number	Order Date	PO Number	Phone
	01/10/23	DAYTON ELEME	775-302-7007

Style/Item	Color/Description	Quantity	Units	Price	Extension
TRIP CHARGE DAYTON		10.00	SF	70.00	700.00
FLOOR PREPARATION PER HOUR		8.00	EA	-70.00	0.00
Prep concrete after demo and to fill in any gaps or expansion joints.					
No charge to Lyon County. On contract for cost purposes and to pay the installers.					
FREIGHT COST FOR DROP SHIP OF MATERIALS		1.00	PC	-500.00	0.00
No charge to Lyon County. Reflected on contract for cost purposes.					
VCT INDUSTRIAL DEMO MACHINE	TO BE DETERMINED	3.00	EA	-300.00	0.00
No charge to Lyon County. On contract for cost purposes.					
CUSTOMER DISCOUNT		1.00	EA	-6,000.00	-6,000.00
Discount per Troy					

Royal Carpet One is not responsible for uneven or out of level substrates. Any unforeseen subfloor issues, out of the scope of normal prep will be discussed with Darrell immediately.

Dayton Elementary Cafeteria/Gym

— 01/12/23 — 12:10PM —
 Sales Representative(s):
 STEVE ZIZZO

NV License #:00773387A C-16 Finishing Floors- \$2,000,000
 NV License #:0082406 C-20 Tiling- \$200,000
 CA License #:1000685 C-15 Finishing Floors- UNL.

Subtotal:	42,951.56
Sales Tax:	0.00
Misc. Tax:	0.00
QUOTE TOTAL:	\$42,951.56



Royal Carpet One Floor & Home
 780 E Main Street
 Fernley, NV 89408
 (775) 575.7444

Page 1

QUOTE

ES300019

Sold To	Ship To
LYON COUNTY SCHOOL DISTRICT 25 EAST GOLDFIELD AVENUE YERINGTON, NV 89447	LYON COUNTY SCHOOL DISTRICT 190 DAYTON VALLEY PKWY SES DAYTON, NV 89403

Order Number	Order Date	PO Number	Phone
	01/10/23	SUTRO ELEMEN	775-302-7007

Style/Item	Color/Description	Quantity Units	Price	Extension
ARMSTRONG IMPERIAL TEXTURE	TO BE DETERMINED	7,020.00 SF	2.51	17,620.20
ARDEX ARDIFIX POLYURETHANE CRACK	ARDEX ARDIFIX POLYURETHANE CRACK AND JOINT REPAIR	18.00 EA	73.08	1,315.44
ARDEX FEATHER FINISH 10LB. BAG	ARDEX FEATHER FINISH 10LB. BAG	8.00 EA	37.52	300.16
BURKE 4" RUBBER COVE BASE 597 MOCHA 4-LF/PC	597 MOCHA	760.00 LF	1.59	1,208.40
MERCER 930 SNAP-DOWN T 1-1/2" 502 BROWN 12-LF/PC	502 BROWN	20.00 LF	1.52	30.40
UNIVERSAL VINYL INSERT CARPET METAL	INSERT METAL	24.00 LF	1.50	36.00
MAPEI ULTRABOND ECO 575 PREMIUM	WALL BASE ADHESIVE 28.7OZ./TB	8.00 EA	10.47	83.76
BASKETBALL COURT UNIT INSETS	BLACK	1.00 EA	3,342.00	3,342.00
Court size 42' x 74'				
VCT/LVP INSTALL		6,720.00 SF	1.50	10,080.00
VCT DEMO		6,720.00 SF	1.50	10,080.00
Demo of existing VCT tile and rental of VCT industrial demo machine.				
INSTALLATION OF NEW RUBBER BASE		790.00 LF	1.00	790.00
TRIP CHARGE DAYTON		12.00 SF	70.00	840.00
LABOR MISC.		1.00 EA	10,000.00	10,000.00
Install basketball court inserts per kit. 42' x 74' Court size				

— 01/12/23 — 12:12PM —
 Sales Representative(s):
 STEVE ZIZZO

NV License #:00773387A C-16 Finishing Floors- \$2,000,000
 NV License #:0082406 C-20 Tiling- \$200,000
 CA License #:1000685 C-15 Finishing Floors- UNL.

Subtotal:	50,619.68
Sales Tax:	1,833.91
Misc. Tax:	0.00
QUOTE TOTAL:	\$52,453.59



Royal Carpet One Floor & Home
 780 E Main Street
 Fernley, NV 89408
 (775) 575.7444

QUOTE

ES30019

Sold To	Ship To
LYON COUNTY SCHOOL DISTRICT 25 EAST GOLDFIELD AVENUE YERINGTON, NV 89447	LYON COUNTY SCHOOL DISTRICT 190 DAYTON VALLEY PKWY SES DAYTON, NV 89403

Order Number	Order Date	PO Number	Phone
	01/10/23	SUTRO ELEMEN	775-302-7007

Style/Item	Color/Description	Quantity	Units	Price	Extension
XL BRANDS STIXX 2230-3.25 GAL	XL BRANDS STIXX 2230-3.25 GAL	11.00	EA	172.12	1,893.32
FLOOR PREPARATION PER HOUR		16.00	EA	-70.00	0.00
Excessive floor prep, grind and fill all cracks and expansion joints.					
VCT INDUSTRIAL DEMO MACHINE	TO BE DETERMINED	3.00	EA	-300.00	0.00
No charge to Lyon County. On contract for cost purposes.					
FREIGHT COST FOR DROP SHIP OF MATERIALS		1.00	PC	-500.00	0.00
No charge to Lyon County. Reflected on contract for cost purposes.					
CUSTOMER DISCOUNT		1.00	EA	-7,000.00	-7,000.00
Discount per Troy					

Royal Carpet One is not responsible for uneven or out of level substrates. Any unforeseen subfloor issues, out of the scope of normal prep will be discussed with Darrell immediately.

Sutro Elementary Cafeteria/Gym

— 01/12/23 — 12:12PM —
 Sales Representative(s):
 STEVE ZIZZO

NV License #:00773387A C-16 Finishing Floors- \$2,000,000
 NV License #:0082406 C-20 Tiling- \$200,000
 CA License #:1000685 C-15 Finishing Floors- UNL.

Subtotal:	50,619.68
Sales Tax:	1,833.91
Misc. Tax:	0.00
QUOTE TOTAL:	\$52,453.59

QUOTE: 210714



LYON COUNTY SCHOOL DISTRICT
25 EAST GOLDFIELD AVE
YERINGTON NV 89447

JMF ENTERTAINMENT
9300 PROTOTYPE DR
RENO NV 89521
(775) 200-0660
www.jmfent.com

SALES 2023 | LYON COUNTY SCHOOL DISTRICT - DAYTON HIGH SCHOOL

Quote Date: 01/03/23
Quote Expiration: 02/03/23
Deposit Required: 50%
Point of Contact: Richard Pittman

Venue/Location: *Stage Lighting*
DAYTON HIGH SCHOOL
335 Dayton Valley Rd
DAYTON NV 89403

ITEM	QUANTITY	TOTAL
FRONT PIPE <i>Needs (2) 20 amp Circuits & (2) CAT6 Lines</i>		
CHAUVET ROGUE R1X WASH	3	
CHAUVET R2X WASH	4	
MEGA SLIM HALF COUPLER	14	
5' DMX JUMPER CABLE	6	
6' POWERCON JUMPER	6	
DMX TO ETHERCON (CAT6) ADAPTER	1	
		Total for FRONT PIPE: \$12,191.40

FRONT MID PIPE

Needs (2) 20 amp Circuits & (2) CAT6 Lines

CHAUVET ROGUE R1X WASH 6

ITEM	QUANTITY	TOTAL
MEGA SLIM HALF COUPLER	12	0%
5' DMX JUMPER CABLES	5	0%
6' POWERCON JUMPER	5	0%
DMX (MALE) TO ETHERCON (CAT6) ADAPTER	1	0%
Total for FRONT MID PIPE:		\$8,369.50

REAR MID PIPE

Needs (2) 20 amp Circuits & (2) CAT6 Lines

CHAUVET PROFESSIONAL OVATION B-2805FC LED BATTEN	4	
MEGA SLIM HALF COUPLER	8	
5' DMX JUMPER CABLE	3	331
6' POWERCON JUMPER	3	
DMX TO ETHERCON (CAT6) ADAPTER	1	
Total for REAR MID PIPE:		\$12,765.70

REAR PIPE

Needs (2) 20 amp Circuits & (2) CAT6 Lines

CHAUVET PROFESSIONAL OVATION B-2805FC LED BATTEN	4	0%
MEGA SLIM HALF COUPLER	8	0%
5' DMX JUMPER CABLE	3	0%
6' POWERCON JUMPER	3	0%
DMX TO ETHERCON (CAT6) ADAPTER	1	0%
Total for REAR PIPE:		\$12,765.70

CONTROL

Needs (1) 20 amp Circuits & (1) 24 Port Cat6 Punch Down Panel. All Cat6 Lines To Pipes Will Terminate In the Rack. (1) Network Jack To Tie Lighting Controller Into School WiFi For Remote Control Access. One Additional CAT6 Cable Will Need To Be Run From The Rack To A Single Gang Box At Switch Height. Location TBD, This Will Be Used To Trigger Up To 10 Preset Lighting Looks For Class When Lighting Is Needed Or Basic Rehearsals.

CHAMSYS QUICKQ RACK	1
CHAMSYS 10 BUTTON WALL CONTROL	1
<i>Needs a single gang box at switch height. Location TBD</i>	

Dayton Elementary School Rooftop Unit Replacement

SECTION 00 30 00 - BID FORM

Lyon County School District
Contract No. PWP-LY2021-229
Dayton Elementary School
285 Old Dayton Valley Road
Dayton, Nevada 89403
Lyon County

Ladies/Gentlemen:

Having carefully examined the Instructions to Bidders, the General Conditions, the Special Conditions, Drawings and/or Specifications entitled **Dayton Elementary School Rooftop Unit Replacement** as drawn and

specified, the sum of ONE HUNDRED SIXTYEEN THOUSAND SIX HUNDRED SIX Dollars
(\$ 116,606⁰⁰).

The Board reserves the right to award the bid for the best proposal for each individual item or to award on the best total proposal, whichever is deemed by the Board of Trustees of the Lyon County School District to be in the best interests of the District. The Board also reserves the right to reject any or all bids and to waive irregularities or informalities in any bid for any reason whatsoever.

The Contractor shall be notified of the acceptance of this proposal within forty-five (45) days of the time set for³³³ opening of bids, The Contractor agrees to execute a Contract for the above work for the above-stated compensation in the form of the Contract attached hereto and to commence the physical work no fewer than ten (10) days after the execution thereof.

The undersigned agrees, if awarded the Contract, work is to be commenced upon issuance of a Notice to Proceed and shall be completed by September 13, 2021.

The commencement date for the physical work shall be no more than ten (10) calendar days after the Notice to Proceed. The undersigned further agrees that the Owner may retain from the monies due the Contractor Five Hundred Dollars (\$500) per day as a direct result of the Contractor's delay for not completing the project in the required time allowance plus approved time extensions.

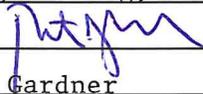
The Undersigned agrees, if awarded the contract, to execute and deliver to the Owner, within ten (10) calendar days after delivery of notice of award of contract, executed contract, satisfactory performance bond and payment bonds in accordance with the specifications. Enclosed is a bid bond or other surety in the amount of five percent (5%) of the total proposal, as required in the Instructions to Bidders.

Enclosed, on the attached form, is a complete listing of the names of each subcontractor who will provide labor or a portion of the work or improvement to the contractor for which the subcontractor will be paid on amount exceeding 5 percent of the prime contractor's total bid.

Within two (2) hours after the completion of the opening of the bids, the contractors who submitted the three lowest bids must submit on the form attached a list of each subcontractor who will provide labor or a portion of the work or improvement to the contractor for which he will be paid an amount exceeding 1 percent of the prime contractor's total bid or \$50,000, whichever is greater, and the number of the license issued to the subcontractor pursuant to chapter 624 NRS. If a general contractor fails to submit such a list within the required time, his bid shall be deemed not responsive.

Very truly yours:

FIRM: Gardner Engineering, Inc.

SIGNATURE: 

NAME: Robert J. Gardner

(Typed or Printed)

TITLE: President

Dayton Elementary School Rooftop Unit Replacement

Nevada License No. 0013048 & 0013048A

Date: 11/9/2022

Address: 270 E. Parr Blvd., Reno, NV, 89512

Telephone No. (775) 329-4133

TO BE SUBMITTED WITH THE BID

In accordance with Article 5.2.1 of the General Conditions as modified and Chapter 338 of NRS, "Each bid submitted to any officer, department, board or commission for the construction of any public work or improvement must include:

The name of each subcontractor who will provide labor or a portion of the work or improvement to the contractor for which he will be paid an amount exceeding 5 percent of the prime contractor's total bid, and the number of the license issued to the subcontractor pursuant to chapter 624 NRS. If a general contractor fails to submit such a list with the bid, his bid shall be deemed not responsive."

LIST OF SUBCONTRACTORS FOR Gardner Engineering, Inc.

Project No.

DESCRIPTION OF WORK	SUBCONTRACTOR	LICENSE NO.
<u>Plumbing/HVAC/Mechanical</u>	<u>Gardner Engineering, Inc.</u>	<u>0013048 & 0013048A</u>

<u>ROOFING</u>	<u>BRAZUS</u>	<u>0078217</u>
<u>ELECTRICAL</u>	<u>TRIUMPH</u>	<u>0067820</u>

335

(NOTE: ATTACH ADDITIONAL SHEETS AS REQUIRED)

BY: (SIGN & TYPE)	TITLE
<u></u>	<u>Robert J. Gardner</u>
	<u>President</u>

DATE 11/1/22 NEVADA CONTRACTORS 0013048 & 0013048A LICENSE NO. _____

This form must be submitted even if there are no subcontractors required to be listed. For example, there may be no subcontractors whose work exceeds 5% of the prime contractor's total bid. In such case, write "NONE" in the space where subcontractors are to be listed and sign the form. You must submit this form with your bid.

TO BE SUBMITTED WITHIN TWO (2) HOURS AFTER BID OPENING

In accordance with Chapter 338 of NRS, "Within two (2) hours after the completion of the opening of the bids, the General Contractors who submitted the three lowest bids must submit a list of the name of each subcontractor who will provide labor or a portion of the work or improvement to the Contractor for which he will be paid an

Dayton Elementary School Rooftop Unit Replacement

amount exceeding 1 percent of the prime Contractor's total bid or \$50,000 whichever is greater, and the number of the license issued to the subcontractor pursuant to NRS Chapter 624. If the General Contractor fails to submit such a list within the required time, his bid shall be deemed not responsive."

LIST OF SUBCONTRACTORS FOR Gardner Engineering, Inc.
Project No.

DESCRIPTION OF WORK	SUBCONTRACTOR	LICENSE NO.
Plumbing/HVAC/Mechanical	Gardner Engineering, Inc.	0013048 & 0013048A
ROOFING	BRAZOS	0078257
MECHANICAL	TRIUMPH	0067820

336

(NOTE: ATTACH ADDITIONAL SHEETS AS REQUIRED)

BY: (SIGN & TYPE)  TITLE
 Robert J. Gardner President
 DATE 11/9/22 NEVADA CONTRACTORS 0013048 & 0013048A LICENSE NO.

This form must be submitted even if there are no subcontractors required to be listed. For example, there may be no subcontractors whose work exceeds \$50,000. In such case, write "NONE" in the space where subcontractors are to be listed and sign the form. You may submit this form with your bid to eliminate the need to submit within two hours after the bid opening.

AFFIDAVIT OF PREFERENTIAL BIDDER STATUS

(Must be submitted with Bid Proposal Form)

(Attach Copy of Certificate of Eligibility for Preferential Bidder Status from the State of Nevada Contractors Board)

County of Lyon

State of Nevada

COMES NOW ROBERTS-GARNEY, and being duly sworn under penalty of perjury, deposes and says:

I am the PROSIDENT for ADRIER ENGINEERING and

am Authorized by said firm to certify that ADRIER ENGINEERING, INC

(Firm Name)

337

Has paid the sales and use tax and/or the motor vehicle privilege tax of not less than \$5,000 for each consecutive 12-month period for 60 months immediately preceding the submission of this bid as necessary to qualify for the preferential bidder status pursuant to NRS 338.147. Receipts for said taxes will be made available to the Public Works Board for review upon request.

Further affiant sayeth naught.

[Signature]

SUBSCRIBED and SWORN to before me

this 9TH day of NOV, 2022

[Signature]
NOTARY PUBLIC



AFFIDAVIT OF CERTIFICATION FOR DRUG AND ALCOHOL POLICY
(Must be submitted with Bid Proposal Form)

County of Lyon

State of Nevada

COMES NOW ROBERTA GARDNER and being duly sworn under penalty of perjury, deposes and says:

I am the PROPERTY for RADHEE ENGINEERING and am

Authorized by said firm to certify that RADHEE ENGINEERING, INC
(Firm Name)

Has in place a Drug and Alcohol Policy that will be actively enforced and that all workers who will be employed by Lyon County School District Projects will have undergone the pre-placement drug testing required by Lyon County School District.

Further affiant sayeth naught.

[Signature]

338

SUBSCRIBED and SWORN to before me

this 9th day of Nov, 2022

[Signature]
NOTARY PUBLIC



SECTION 00 41 13 APPRENTICESHIP UTILIZATION ACT

APPRENTICESHIP UTILIZATION ACT FORM

Project Identification

Project Name: Dayton Elementary School, Main Building
Project Address: 285 Old Dayton Valley Road, Dayton, NV 89403

Project Identification

Project Name:
Project Address:

Chapter 338 of the Nevada Revised Statutes requires a contractor or subcontractor engaged on a public work to employ one or more apprentices for a certain percentage of the total hours of labor performed on a public work, depending on the type of work performed. Senate Bill SB 207, Apprenticeship Utilization Act, 2019 can be accessed through the following link:

Website: <https://www.leg.state.nv.us/App/NELIS/REL/80th2019/Bill/6351/Text>

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Contact Information

Carson City Office:
Office of the Labor Commissioner
1818 College Parkway, Suite 102
Carson City, NV 89706
Phone: (775) 684-1890
Fax: (775) 687-6409
Email: AUA@labor.nv.gov

Las Vegas Office:
Office of the Labor Commissioner 3300
West Sahara Avenue, Suite 225 Las
Vegas, NV 89102
Phone: (702) 486-2650
Fax: (702) 486-2660
Email: AUA@labor.nv.gov

General Information:

Access to the Apprenticeship Utilization Act information is available at the Office of Labor Commissioner website at:
http://labor.nv.gov/Apprenticeship_Utilization_Act/Apprenticeship_Utilization_Act/.

Note: Information at this website includes registered apprenticeship programs, guides, forms and a sample project workforce checklist.

SIGNATURE

By affixing his signature, the Bidder certifies that this Apprenticeship Utilization Act Form, and Workforce List is submitted in accordance with all of the provisions contained in the Instructions to Bidders and the Contract Documents, which shall be deemed applicable to the bid proposed herein.

Contractor

Prime/Bidding Contractor
Name: Gardner Engineering, Inc.
License No.: 0013048 & 0013048A
Date: 11-9-22

Subcontractor
Signature: 
Print: Robert J. Gardner
Title: President

STATE CONTRACTORS BOARD

The Nevada State Contractors Board certifies that

GARDNER ENGINEERING INC

Licensed since February 17, 1976

License No. **0013048**

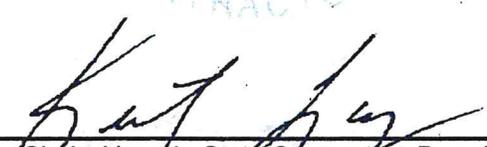
Is duly licensed as a contractor in the following classification(s):

PRINCIPALS:

ROBERT GARDNER, President, QI
RICHARD GARDNER, Vice President,
QI

C-21 Refrigeration and Air Conditioning

LIMIT: Unlimited
EXPIRES: 02/28/2024



Chair, Nevada State Contractors Board



STATE CONTRACTORS BOARD

The Nevada State Contractors Board certifies that

GARDNER ENGINEERING INC

Licensed since February 17, 1976

License No. **0013048A**

Is duly licensed as a contractor in the following classification(s):

PRINCIPALS:

ROBERT GARDNER, President, QI
RICHARD GARDNER, Vice President,
QI

C-1 Plumbing and Heating

LIMIT: Unlimited
EXPIRES: 02/28/2024



Chair, Nevada State Contractors Board





NEVADA STATE CONTRACTORS BOARD

5390 KIETZKE LANE, SUITE 102, RENO, NEVADA, 89511 (775) 688-1141 FAX (775) 688-1271
8400 WEST SUNSET ROAD, SUITE 150, LAS VEGAS, NV, 89113, (702) 486-1100 FAX (702) 486-1190

SPECIALTY CONTRACTOR'S RESTRICTED CERTIFICATE OF ELIGIBILITY PER NRS 338.147 and NRS 338.1389

CERTIFICATE NUMBER: **SBPC-01-04-05-0011**

GARDNER ENGINEERING, INC. (HEREIN THE "CONTRACTOR") NEVADA
STATE CONTRACTORS' LICENSE NUMBER: **0013048** ORIGINAL ISSUE DATE:
02/17/1976 BUSINESS TYPE: **CORPORATION** CLASSIFICATION: **C21-**
REFRIGERATION & AIR CONDITIONING MONETARY LICENSE LIMIT:

UNLIMITED STATUS: **ACTIVE**, IS HEREBY ISSUED THIS CERTIFICATE BY THE
NEVADA STATE CONTRACTORS' BOARD, BASED UPON THE INFORMATION
CONTAINED IN THE STATEMENT OF COMPLIANCE WITH NEVADA REVISED
STATUTES (NRS) 338.147 AND NRS 338.1389 AND THE AFFIDAVIT OF CERTIFIED
PUBLIC ACCOUNTANT SUBMITTED TO THE NEVADA STATE CONTRACTORS
BOARD AS PROOF OF CONTRACTOR'S COMPLIANCE WITH THE PROVISIONS OF
NRS 338.147 AND NRS 338.1389. IN ACCORDANCE WITH THE PROVISIONS OF NRS
338.147(3), THE ABOVE-NAMED CONTRACTOR AND A CERTIFIED PUBLIC
ACCOUNTANT HAVE SUBMITTED FULLY EXECUTED AND NOTARIZED SWORN
AFFIDAVITS AS PROOF OF PREFERENTIAL BIDDER STATUS, UNDER PENALTY OF
PERJURY, CERTIFYING THAT THE CONTRACTOR IS QUALIFIED TO RECEIVE A
PREFERENCE IN BIDDING AS SET FORTH IN NRS 338.147 AND NRS 338.1389 AND
OTHER MATTERS RELATING THERETO WHEN ACTING AS A PRIME CONTRACTOR
ON THE SPECIFIC PUBLIC WORKS PROJECT FOR WHICH THIS CERTIFICATE IS
SUBMITTED BY THE CONTRACTOR.

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THIS CERTIFICATE OF ELIGIBILITY IS ISSUED ON **MARCH 1, 2022** AND EXPIRES
ON **FEBRUARY 28, 2023**, UNLESS SOONER REVOKED OR SUSPENDED BY THE
NEVADA STATE CONTRACTORS BOARD.



NANCY MATHIAS, LICENSING ADMINISTRATOR DATE
FOR MARGI GREIN, EXECUTIVE OFFICER 2/24/2022



The Nevada State Contractors Board assumes no liability or
responsibility for the accuracy or validity of the information
contained in the Contractors Statement of Compliance or the
Affidavit of Certified Public Accountant as Proof of
Contractors Compliance with the Provisions of NRS 338.147
and NRS 338.1389. The above-named Contractor shall bear
the responsibility to ascertain the accuracy and validity of the
affidavits provided to support the issuance of this certificate.



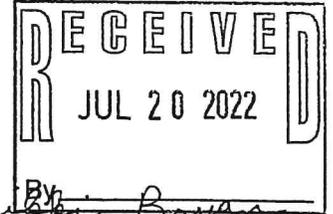
Business License
Valid Through 6/30/2023

No.05267-1

Type **HVAC & PLUMBING**
Licensee **GARDNER, RICHARD M. - VP**
Business **270 E. PARR BLVD.**
Location **RENO, NV 89512**

No of Employees: 5

Address **GARDNER ENGINEERING, INC.**
270 EAST PARR BLVD.
RENO, NV 89512



By *Mark Bryan*
Lyon County Clerk Treasurer 343

This license must be posted in a conspicuous place - NOT TRANSFERABLE

LICENSED BUSINESS TO BE CONDUCTED IN CONFORMITY WITH AND SUBJECT TO THE LYON COUNTY CODE AS WELL AS ALL FEDERAL AND STATE LAWS.

BID BOND

Travelers Casualty and Surety Company of America

KNOW ALL MEN BY THESE PRESENTS, that we Gardner Engineering, Inc. as Principal, hereinafter called the Principal, and Travelers Casualty and Surety Company of America a corporation duly organized under the laws of the State of CT, as Surety, hereinafter called the Surety, are held and firmly bound unto

Lyon County School District
25 East Goldfield Way, Yerington, NV 89447

as Obligee,

hereinafter called the Obligee, in the sum of Five Percent of Amount Bid

Dollars (\$ 5%), for the payment of which sum well and truly to be made, the said Principal and the said Surety, bind ourselves, our heirs, executors, administrators, successors and assigns, jointly and severally, firmly by these presents.

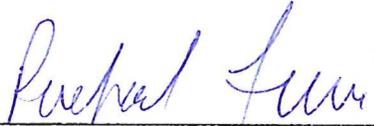
344

WHEREAS, the Principal has submitted a bid for Dayton Elementary School Rooftop Unit Replacement, Project No. LY2021-229

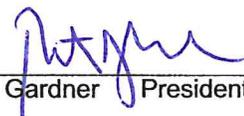
NOW, THEREFORE, if the Obligee shall accept the bid of the Principal and the Principal shall enter into a Contract with the Obligee in accordance with the terms of such bid, and give such bond or bonds as may be specified in the bidding or Contract Documents with good and sufficient surety for the faithful performance of such Contract, including the attached Pierce warranty, and for the prompt payment of labor and material furnished in the prosecution thereof, then this obligation shall be null and void, otherwise to remain in full force and effect.

Signed and sealed this 25th day of October, 2022.

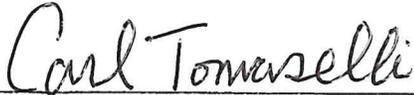
Gardner Engineering, Inc.



Witness

By  (SEAL)
Robert J. Gardner, President Principal

Travelers Casualty and Surety Company of America



Carl Tomaselli Witness

By  (SEAL)
Rosalie A. Miszkief, Attorney-in-Fact Surety

California All Purpose Acknowledgment

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California

County of Sacramento

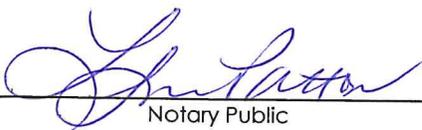
On 10/25/2022, before me, Lynn Patton, Notary Public
Date Name & Title of Officer/Notary

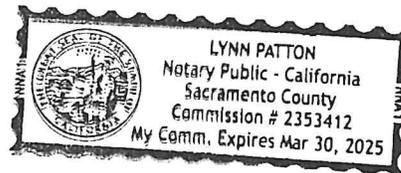
personally appeared Rosalie A. Miszkiel
Names(s) of Signer(s)

who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument. 345

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.


Notary Public



OPTIONAL

(The information below is not required by law)

Description of Attached Document

Title/type of Document _____

Date of Document _____ No. of Pages _____

Other Signer(s) _____



**Travelers Casualty and Surety Company of America
Travelers Casualty and Surety Company
St. Paul Fire and Marine Insurance Company**

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS: That Travelers Casualty and Surety Company of America, Travelers Casualty and Surety Company, and St. Paul Fire and Marine Insurance Company are corporations duly organized under the laws of the State of Connecticut (herein collectively called the "Companies"), and that the Companies do hereby make, constitute and appoint **Rosalie A. Miszkie** of **RANCHO CORDOVA**, California, their true and lawful Attorney(s)-in-Fact to sign, execute, seal and acknowledge any and all bonds, recognizances, conditional undertakings and other writings obligatory in the nature thereof on behalf of the Companies in their business of guaranteeing the fidelity of persons, guaranteeing the performance of contracts and executing or guaranteeing bonds and undertakings required or permitted in any actions or proceedings allowed by law.

IN WITNESS WHEREOF, the Companies have caused this instrument to be signed, and their corporate seals to be hereto affixed, this **21st** day of **April**, 2021.



State of Connecticut

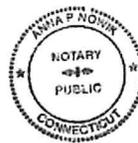
City of Hartford ss.

By:
Robert L. Raney, Senior Vice President

On this the **21st** day of **April**, 2021, before me personally appeared **Robert L. Raney**, who acknowledged himself to be the Senior Vice President of each of the Companies, and that he, as such, being authorized so to do, executed the foregoing instrument for the purposes therein contained by signing on behalf of said Companies by himself as a duly authorized officer. 346

IN WITNESS WHEREOF, I hereunto set my hand and official seal.

My Commission expires the **30th** day of **June**, 2026



Anna P. Nowik, Notary Public

This Power of Attorney is granted under and by the authority of the following resolutions adopted by the Boards of Directors of each of the Companies, which resolutions are now in full force and effect, reading as follows:

RESOLVED, that the Chairman, the President, any Vice Chairman, any Executive Vice President, any Senior Vice President, any Vice President, any Second Vice President, the Treasurer, any Assistant Treasurer, the Corporate Secretary or any Assistant Secretary may appoint Attorneys-in-Fact and Agents to act for and on behalf of the Company and may give such appointee such authority as his or her certificate of authority may prescribe to sign with the Company's name and seal with the Company's seal bonds, recognizances, contracts of indemnity, and other writings obligatory in the nature of a bond, recognizance, or conditional undertaking, and any of said officers or the Board of Directors at any time may remove any such appointee and revoke the power given him or her; and it is

FURTHER RESOLVED, that the Chairman, the President, any Vice Chairman, any Executive Vice President, any Senior Vice President or any Vice President may delegate all or any part of the foregoing authority to one or more officers or employees of this Company, provided that each such delegation is in writing and a copy thereof is filed in the office of the Secretary; and it is

FURTHER RESOLVED, that any bond, recognizance, contract of indemnity, or writing obligatory in the nature of a bond, recognizance, or conditional undertaking shall be valid and binding upon the Company when (a) signed by the President, any Vice Chairman, any Executive Vice President, any Senior Vice President or any Vice President, any Second Vice President, the Treasurer, any Assistant Treasurer, the Corporate Secretary or any Assistant Secretary and duly attested and sealed with the Company's seal by a Secretary or Assistant Secretary; or (b) duly executed (under seal, if required) by one or more Attorneys-in-Fact and Agents pursuant to the power prescribed in his or her certificate or their certificates of authority or by one or more Company officers pursuant to a written delegation of authority; and it is

FURTHER RESOLVED, that the signature of each of the following officers: President, any Executive Vice President, any Senior Vice President, any Vice President, any Assistant Vice President, any Secretary, any Assistant Secretary, and the seal of the Company may be affixed by facsimile to any Power of Attorney or to any certificate relating thereto appointing Resident Vice Presidents, Resident Assistant Secretaries or Attorneys-in-Fact for purposes only of executing and attesting bonds and undertakings and other writings obligatory in the nature thereof, and any such Power of Attorney or certificate bearing such facsimile signature or facsimile seal shall be valid and binding upon the Company and any such power so executed and certified by such facsimile signature and facsimile seal shall be valid and binding on the Company in the future with respect to any bond or understanding to which it is attached.

I, **Kevin E. Hughes**, the undersigned, Assistant Secretary of each of the Companies, do hereby certify that the above and foregoing is a true and correct copy of the Power of Attorney executed by said Companies, which remains in full force and effect.

Dated this **25th** day of **October**, 2022.



Kevin E. Hughes, Assistant Secretary

**To verify the authenticity of this Power of Attorney, please call us at 1-800-421-3880.
Please refer to the above-named Attorney(s)-in-Fact and the details of the bond to which this Power of Attorney is attached.**

Fernley High School Rooftop Unit Replacement

SECTION 00 30 00 - BID FORM

Lyon County School District
Contract No. PWP-LY2021-229
Fernley High School
1300 US-95 Alt
Fernley, Nevada 89408
Lyon County

Ladies/Gentlemen:

Having carefully examined the Instructions to Bidders, the General Conditions, the Special Conditions, Drawings and/or Specifications entitled **Fernley High School Rooftop Unit Replacement** as drawn and

specified, the sum of TWO HUNDRED SIXTY TWO THOUSAND FIVE HUNDRED Dollars
(\$ 262,500⁰⁰).

The Board reserves the right to award the bid for the best proposal for each individual item or to award on the best total proposal, whichever is deemed by the Board of Trustees of the Lyon County School District to be in the best interests of the District. The Board also reserves the right to reject any or all bids and to waive irregularities or informalities in any bid for any reason whatsoever.

The Contractor shall be notified of the acceptance of this proposal within forty-five (45) days of the time set for³⁴⁷ opening of bids, The Contractor agrees to execute a Contract for the above work for the above-stated compensation in the form of the Contract attached hereto and to commence the physical work no fewer than ten (10) days after the execution thereof.

The undersigned agrees, if awarded the Contract, work is to be commenced upon issuance of a Notice to Proceed and shall be completed by February 10, 2023.

The commencement date for the physical work shall be no more than ten (10) calendar days after the Notice to Proceed. The undersigned further agrees that the Owner may retain from the monies due the Contractor Five Hundred Dollars (\$500) per day as a direct result of the Contractor's delay for not completing the project in the required time allowance plus approved time extensions.

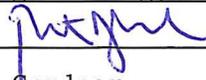
The Undersigned agrees, if awarded the contract, to execute and deliver to the Owner, within ten (10) calendar days after delivery of notice of award of contract, executed contract, satisfactory performance bond and payment bonds in accordance with the specifications. Enclosed is a bid bond or other surety in the amount of five percent (5%) of the total proposal, as required in the Instructions to Bidders.

Enclosed, on the attached form, is a complete listing of the names of each subcontractor who will provide labor or a portion of the work or improvement to the contractor for which the subcontractor will be paid on amount exceeding 5 percent of the prime contractor's total bid.

Within two (2) hours after the completion of the opening of the bids, the contractors who submitted the three lowest bids must submit on the form attached a list of each subcontractor who will provide labor or a portion of the work or improvement to the contractor for which he will be paid an amount exceeding 1 percent of the prime contractor's total bid or \$50,000, whichever is greater, and the number of the license issued to the subcontractor pursuant to chapter 624 NRS. If a general contractor fails to submit such a list within the required time, his bid shall be deemed not responsive.

Very truly yours:

FIRM: Gardner Engineering, Inc.

SIGNATURE: 

NAME: Robert J. Gardner

(Typed or Printed)

TITLE: President

Fernley High School Rooftop Unit Replacement

Nevada License No. 0013048 & 0013048A

Date: 11/9/2022

Address: 270 E. Parr Blvd., Reno, NV, 89 512

Telephone No. (775)329-4133

TO BE SUBMITTED WITH THE BID

In accordance with Article 5.2.1 of the General Conditions as modified and Chapter 338 of NRS, "Each bid submitted to any officer, department, board or commission for the construction of any public work or improvement must include:

The name of each subcontractor who will provide labor or a portion of the work or improvement to the contractor for which he will be paid an amount exceeding 5 percent of the prime contractor's total bid, and the number of the license issued to the subcontractor pursuant to chapter 624 NRS. If a general contractor fails to submit such a list with the bid, his bid shall be deemed not responsive."

LIST OF SUBCONTRACTORS FOR Gardner Engineering, Inc.

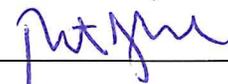
Project No.

DESCRIPTION OF WORK	SUBCONTRACTOR	LICENSE NO.
<u>Plumbing/ HVAC/Mechanical</u>	<u>Gardner Engineering, Inc.</u>	<u>0013048 & 0013048A</u>

<u>CONTROLS</u>	<u>BCS</u>	<u>81710</u>
<u>ROOFING</u>	<u>BRAZOS</u>	<u>0078217</u>
<u>ELECTRICAL</u>	<u>TRIUMPH</u>	<u>0067820</u>
<u>STRUCTURAL</u>	<u>PERO IRONWORKS</u>	<u>4722</u>

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(NOTE: ATTACH ADDITIONAL SHEETS AS REQUIRED)

BY: (SIGN & TYPE)	TITLE
 <u>Robert J. Gardner</u>	<u>President</u>

DATE 11/9/12 NEVADA CONTRACTORS 0013048 & 0013048A LICENSE NO.

This form must be submitted even if there are no subcontractors required to be listed. For example, there may be no subcontractors whose work exceeds 5% of the prime contractor's total bid. In such case, write "NONE" in the space where subcontractors are to be listed and sign the form. You must submit this form with your bid.

TO BE SUBMITTED WITHIN TWO (2) HOURS AFTER BID OPENING

In accordance with Chapter 338 of NRS, "Within two (2) hours after the completion of the opening of the bids, the General Contractors who submitted the three lowest bids must submit a list of the name of each subcontractor who will provide labor or a portion of the work or improvement to the Contractor for which he will be paid an

AFFIDAVIT OF PREFERENTIAL BIDDER STATUS

(Must be submitted with Bid Proposal Form)

(Attach Copy of Certificate of Eligibility for Preferential Bidder Status from the State of Nevada Contractors Board)

County of Lyon

State of Nevada

COMES NOW ROBERT J. GARDNER, and being duly sworn under penalty of perjury, deposes and says:

I am the PRESIDENT for GARDNER ENGINEERING, INC and

am Authorized by said firm to certify that GARDNER ENGINEERING, INC

(Firm Name)

351

Has paid the sales and use tax and/or the motor vehicle privilege tax of not less than \$5,000 for each consecutive 12-month period for 60 months immediately preceding the submission of this bid as necessary to qualify for the preferential bidder status pursuant to NRS 338.147. Receipts for said taxes will be made available to the Public Works Board for review upon request.

Further affiant sayeth naught.

[Signature]

SUBSCRIBED and SWORN to before me

this 9th day of NOV, 2022

[Signature]
NOTARY PUBLIC



AFFIDAVIT OF CERTIFICATION FOR DRUG AND ALCOHOL POLICY
(Must be submitted with Bid Proposal Form)

County of Lyon

State of Nevada

COMES NOW ROBERT S. GARDNER, and being duly sworn under penalty of perjury, deposes and says:

I am the PRESIDENT for GARDNER ENGINEERING and am

Authorized by said firm to certify that GARDNER ENGINEERING, INC
(Firm Name)

Has in place a Drug and Alcohol Policy that will be actively enforced and that all workers who will be employed by Lyon County School District Projects will have undergone the pre-placement drug testing required by Lyon County School District.

352

Further affiant sayeth naught.

[Signature]

SUBSCRIBED and SWORN to before me

this 9th day of NOV, 2022

[Signature]
NOTARY PUBLIC



SECTION 00 41 13 APPRENTICESHIP UTILIZATION ACT

APPRENTICESHIP UTILIZATION ACT FORM

Project Identification

Project Name: Fernley High School Rooftop Unit Replacement

Project Address: 1300 US-95 Alt Fernley, NV 89408

Project Identification

Project Name:

Project Address:

Chapter 338 of the Nevada Revised Statutes requires a contractor or subcontractor engaged on a public work to employ one or more apprentices for a certain percentage of the total hours of labor performed on a public work, depending on the type of work performed. Senate Bill SB 207, Apprenticeship Utilization Act, 2019 can be accessed through the following link:

Website: <https://www.leg.state.nv.us/App/NELIS/REL/80th2019/Bill/6351/Text>

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Contact Information

Carson City Office:
Office of the Labor Commissioner
1818 College Parkway, Suite 102
Carson City, NV 89706
Phone: (775) 684-1890
Fax: (775) 687-6409
Email: AUA@labor.nv.gov

Las Vegas Office:
Office of the Labor Commissioner 3300
West Sahara Avenue, Suite 225 Las
Vegas, NV 89102
Phone: (702) 486-2650
Fax: (702) 486-2660
Email: AUA@labor.nv.gov

General Information:

Access to the Apprenticeship Utilization Act information is available at the Office of Labor Commissioner website at:
http://labor.nv.gov/Apprenticeship_Utilization_Act/Apprenticeship_Utilization_Act/.

Note: Information at this website includes registered apprenticeship programs, guides, forms and a sample project workforce checklist.

SIGNATURE

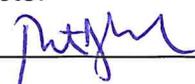
By affixing his signature, the Bidder certifies that this Apprenticeship Utilization Act Form, and Workforce List is submitted in accordance with all of the provisions contained in the Instructions to Bidders and the Contract Documents, which shall be deemed applicable to the bid proposed herein.

Contractor

Prime/Bidding Contractor

Subcontractor

Name: Gardner Engineering, Inc.

Signature: 

License No.: 0013048 & 0013048A

Print: Robert J. Gardner

Date: 11-9-22

Title: President



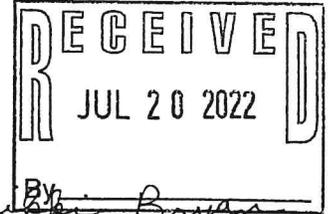
Business License
Valid Through 6/30/2023

No.05267-1

Type HVAC & PLUMBING
Licensee GARDNER, RICHARD M. - VP
Business 270 E. PARR BLVD.
Location RENO, NV 89512

No of Employees: 5

Address GARDNER ENGINEERING, INC.
270 EAST PARR BLVD.
RENO, NV 89512



By *Micki Bryan*
Lyon County Clerk Treasurer 355

This license must be posted in a conspicuous place - NOT TRANSFERABLE

LICENSED BUSINESS TO BE CONDUCTED IN CONFORMITY WITH AND SUBJECT TO THE LYON COUNTY CODE AS WELL AS ALL FEDERAL AND STATE LAWS.

BID BOND

Travelers Casualty and Surety Company of America

KNOW ALL MEN BY THESE PRESENTS, that we Gardner Engineering, Inc. as Principal, hereinafter called the Principal, and Travelers Casualty and Surety Company of America a corporation duly organized under the laws of the State of CT, as Surety, hereinafter called the Surety, are held and firmly bound unto

Lyon County School District
25 East Goldfield Way, Yerington, NV 89447

as Obligee,

hereinafter called the Obligee, in the sum of Five Percent of Amount Bid

Dollars (\$ 5%), for the payment of which sum well and truly to be made, the said Principal and the said Surety, bind ourselves, our heirs, executors, administrators, successors and assigns, jointly and severally, firmly by these presents.

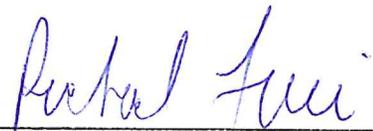
356

WHEREAS, the Principal has submitted a bid for Fernley High School Rooftop Unit Replacement, Project No. LY-2023-041

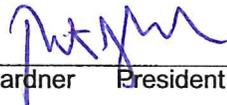
NOW, THEREFORE, if the Obligee shall accept the bid of the Principal and the Principal shall enter into a Contract with the Obligee in accordance with the terms of such bid, and give such bond or bonds as may be specified in the bidding or Contract Documents with good and sufficient surety for the faithful performance of such Contract, including the attached Pierce warranty, and for the prompt payment of labor and material furnished in the prosecution thereof, then this obligation shall be null and void, otherwise to remain in full force and effect.

Signed and sealed this 25th day of October, 2022.

Gardner Engineering, Inc.



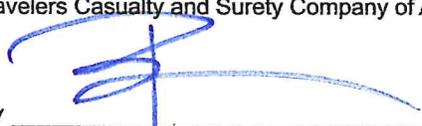
Witness

By  (SEAL)
Robert J. Gardner, President Principal

Travelers Casualty and Surety Company of America



Carl Tomaselli, Witness

By  (SEAL)
Rosalie A. Miskiel, Attorney-In-Fact Surety

California All Purpose Acknowledgment

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California

County of Sacramento

On 10/25/2022, before me, Lynn Patton, Notary Public
Date Name & Title of Officer/Notary

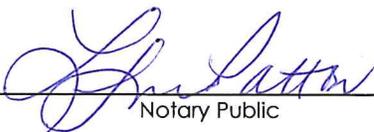
personally appeared Rosalie A. Miszkief
Names(s) of Signer(s)

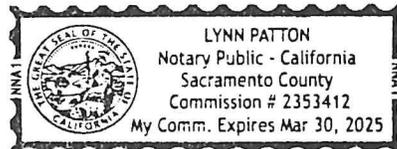
who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

357

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.


Notary Public



OPTIONAL

(The information below is not required by law)

Description of Attached Document

Title/type of Document _____

Date of Document _____ No. of Pages _____

Other Signer(s) _____



**Travelers Casualty and Surety Company of America
Travelers Casualty and Surety Company
St. Paul Fire and Marine Insurance Company**

POWER OF ATTORNEY

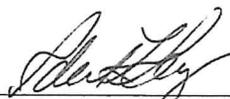
KNOW ALL MEN BY THESE PRESENTS: That Travelers Casualty and Surety Company of America, Travelers Casualty and Surety Company, and St. Paul Fire and Marine Insurance Company are corporations duly organized under the laws of the State of Connecticut (herein collectively called the "Companies"), and that the Companies do hereby make, constitute and appoint **Rosalie A. Miszkial** of **RANCHO CORDOVA**, **California**, their true and lawful Attorney(s)-in-Fact to sign, execute, seal and acknowledge any and all bonds, recognizances, conditional undertakings and other writings obligatory in the nature thereof on behalf of the Companies in their business of guaranteeing the fidelity of persons, guaranteeing the performance of contracts and executing or guaranteeing bonds and undertakings required or permitted in any actions or proceedings allowed by law.

IN WITNESS WHEREOF, the Companies have caused this instrument to be signed, and their corporate seals to be hereto affixed, this **21st** day of **April**, 2021.



State of Connecticut

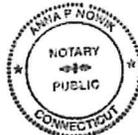
City of Hartford ss.

By: 
Robert L. Raney, Senior Vice President

On this the **21st** day of **April**, 2021, before me personally appeared **Robert L. Raney**, who acknowledged himself to be the Senior Vice President of each of the Companies, and that he, as such, being authorized so to do, executed the foregoing instrument for the purposes therein contained by signing on behalf of said Companies by himself as a duly authorized officer. 358

IN WITNESS WHEREOF, I hereunto set my hand and official seal.

My Commission expires the **30th** day of **June**, 2026




Anna P. Nowik, Notary Public

This Power of Attorney is granted under and by the authority of the following resolutions adopted by the Boards of Directors of each of the Companies, which resolutions are now in full force and effect, reading as follows:

RESOLVED, that the Chairman, the President, any Vice Chairman, any Executive Vice President, any Senior Vice President, any Vice President, any Second Vice President, the Treasurer, any Assistant Treasurer, the Corporate Secretary or any Assistant Secretary may appoint Attorneys-in-Fact and Agents to act for and on behalf of the Company and may give such appointee such authority as his or her certificate of authority may prescribe to sign with the Company's name and seal with the Company's seal bonds, recognizances, contracts of indemnity, and other writings obligatory in the nature of a bond, recognizance, or conditional undertaking, and any of said officers or the Board of Directors at any time may remove any such appointee and revoke the power given him or her; and it is

FURTHER RESOLVED, that the Chairman, the President, any Vice Chairman, any Executive Vice President, any Senior Vice President or any Vice President may delegate all or any part of the foregoing authority to one or more officers or employees of this Company, provided that each such delegation is in writing and a copy thereof is filed in the office of the Secretary; and it is

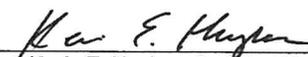
FURTHER RESOLVED, that any bond, recognizance, contract of indemnity, or writing obligatory in the nature of a bond, recognizance, or conditional undertaking shall be valid and binding upon the Company when (a) signed by the President, any Vice Chairman, any Executive Vice President, any Senior Vice President or any Vice President, any Second Vice President, the Treasurer, any Assistant Treasurer, the Corporate Secretary or any Assistant Secretary and duly attested and sealed with the Company's seal by a Secretary or Assistant Secretary; or (b) duly executed (under seal, if required) by one or more Attorneys-in-Fact and Agents pursuant to the power prescribed in his or her certificate or their certificates of authority or by one or more Company officers pursuant to a written delegation of authority; and it is

FURTHER RESOLVED, that the signature of each of the following officers: President, any Executive Vice President, any Senior Vice President, any Vice President, any Assistant Vice President, any Secretary, any Assistant Secretary, and the seal of the Company may be affixed by facsimile to any Power of Attorney or to any certificate relating thereto appointing Resident Vice Presidents, Resident Assistant Secretaries or Attorneys-in-Fact for purposes only of executing and attesting bonds and undertakings and other writings obligatory in the nature thereof, and any such Power of Attorney or certificate bearing such facsimile signature or facsimile seal shall be valid and binding upon the Company and any such power so executed and certified by such facsimile signature and facsimile seal shall be valid and binding on the Company in the future with respect to any bond or understanding to which it is attached.

I, **Kevin E. Hughes**, the undersigned, Assistant Secretary of each of the Companies, do hereby certify that the above and foregoing is a true and correct copy of the Power of Attorney executed by said Companies, which remains in full force and effect.

Dated this **25th** day of **October**, 2022 .




Kevin E. Hughes, Assistant Secretary

**To verify the authenticity of this Power of Attorney, please call us at 1-800-421-3880.
Please refer to the above-named Attorney(s)-in-Fact and the details of the bond to which this Power of Attorney is attached.**

STATE CONTRACTORS BOARD

The Nevada State Contractors Board certifies that

GARDNER ENGINEERING INC

Licensed since February 17, 1976

License No. **0013048**

Is duly licensed as a contractor in the following classification(s):

PRINCIPALS:

ROBERT GARDNER, President, QI
RICHARD GARDNER, Vice President,
QI

C-21 Refrigeration and Air Conditioning

LIMIT: Unlimited
EXPIRES: 02/28/2024



Chair, Nevada State Contractors Board



STATE CONTRACTORS BOARD

The Nevada State Contractors Board certifies that

GARDNER ENGINEERING INC

Licensed since February 17, 1976

License No. **0013048A**

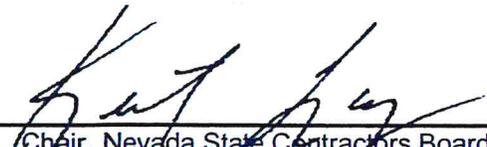
Is duly licensed as a contractor in the following classification(s):

PRINCIPALS:

ROBERT GARDNER, President, QI
RICHARD GARDNER, Vice President,
QI

C-1 Plumbing and Heating

LIMIT: Unlimited
EXPIRES: 02/28/2024



Chair, Nevada State Contractors Board





NEVADA STATE CONTRACTORS BOARD

5390 KIETZKE LANE, SUITE 102, RENO, NEVADA, 89511 (775) 688-1141 FAX (775) 688-1271
8400 WEST SUNSET ROAD, SUITE 150, LAS VEGAS, NV, 89113, (702) 486-1100 FAX (702) 486-1190

SPECIALTY CONTRACTOR'S RESTRICTED **CERTIFICATE OF ELIGIBILITY** **PER NRS 338.147 and NRS 338.1389**

CERTIFICATE NUMBER: **SBPC-01-04-05-0011**

GARDNER ENGINEERING, INC. (HEREIN THE "CONTRACTOR") NEVADA
STATE CONTRACTORS' LICENSE NUMBER: **0013048** ORIGINAL ISSUE DATE:
02/17/1976 BUSINESS TYPE: **CORPORATION** CLASSIFICATION: **C21-**
REFRIGERATION & AIR CONDITIONING MONETARY LICENSE LIMIT:
UNLIMITED STATUS: **ACTIVE**, IS HEREBY ISSUED THIS CERTIFICATE BY THE
NEVADA STATE CONTRACTORS' BOARD, BASED UPON THE INFORMATION
CONTAINED IN THE STATEMENT OF COMPLIANCE WITH NEVADA REVISED
STATUTES (NRS) 338.147 AND NRS 338.1389 AND THE AFFIDAVIT OF CERTIFIED
PUBLIC ACCOUNTANT SUBMITTED TO THE NEVADA STATE CONTRACTORS
BOARD AS PROOF OF CONTRACTOR'S COMPLIANCE WITH THE PROVISIONS OF
NRS 338.147 AND NRS 338.1389. IN ACCORDANCE WITH THE PROVISIONS OF NRS
338.147(3), THE ABOVE-NAMED CONTRACTOR AND A CERTIFIED PUBLIC
ACCOUNTANT HAVE SUBMITTED FULLY EXECUTED AND NOTARIZED SWORN
AFFIDAVITS AS PROOF OF PREFERENTIAL BIDDER STATUS, UNDER PENALTY OF
PERJURY, CERTIFYING THAT THE CONTRACTOR IS QUALIFIED TO RECEIVE A
PREFERENCE IN BIDDING AS SET FORTH IN NRS 338.147 AND NRS 338.1389 AND
OTHER MATTERS RELATING THERETO WHEN ACTING AS A PRIME CONTRACTOR
ON THE SPECIFIC PUBLIC WORKS PROJECT FOR WHICH THIS CERTIFICATE IS
SUBMITTED BY THE CONTRACTOR.

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THIS CERTIFICATE OF ELIGIBILITY IS ISSUED ON **MARCH 1, 2022** AND EXPIRES
ON **FEBRUARY 28, 2023**, UNLESS SOONER REVOKED OR SUSPENDED BY THE
NEVADA STATE CONTRACTORS BOARD.



NANCY MATHIAS, LICENSING ADMINISTRATOR DATE
FOR MARGI GREIN, EXECUTIVE OFFICER 2/24/2022



The Nevada State Contractors Board assumes no liability or responsibility for the accuracy or validity of the information contained in the Contractors Statement of Compliance or the Affidavit of Certified Public Accountant as Proof of Contractors Compliance with the Provisions of NRS 338.147 and NRS 338.1389. The above-named Contractor shall bear the responsibility to ascertain the accuracy and validity of the affidavits provided to support the issuance of this certificate.

Dayton High School Rooftop Unit Replacement

SECTION 00 30 00 - BID FORM

Lyon County School District
Contract No. PWP-LY2021-229
Dayton High School
335 Dayton Valley Road
Dayton, Nevada 89403
Lyon County

Ladies/Gentlemen:

Having carefully examined the Instructions to Bidders, the General Conditions, the Special Conditions, Drawings and/or Specifications entitled **Dayton High School Rooftop Unit Replacement** as drawn and specified, the sum of Two hundred eleven thousand seven hundred ninety four Dollars (\$ 211,794.00).

The Board reserves the right to award the bid for the best proposal for each individual item or to award on the best total proposal, whichever is deemed by the Board of Trustees of the Lyon County School District to be in the best interests of the District. The Board also reserves the right to reject any or all bids and to waive irregularities or informalities in any bid for any reason whatsoever. 361

The Contractor shall be notified of the acceptance of this proposal within forty-five (45) days of the time set for opening of bids, The Contractor agrees to execute a Contract for the above work for the above-stated compensation in the form of the Contract attached hereto and to commence the physical work no fewer than ten (10) days after the execution thereof.

The undersigned agrees, if awarded the Contract, work is to be commenced upon issuance of a Notice to Proceed and shall be completed by February 10, 2023.

The commencement date for the physical work shall be no more than ten (10) calendar days after the Notice to Proceed. The undersigned further agrees that the Owner may retain from the monies due the Contractor Five Hundred Dollars (\$500) per day as a direct result of the Contractor's delay for not completing the project in the required time allowance plus approved time extensions.

The Undersigned agrees, if awarded the contract, to execute and deliver to the Owner, within ten (10) calendar days after delivery of notice of award of contract, executed contract, satisfactory performance bond and payment bonds in accordance with the specifications. Enclosed is a bid bond or other surety in the amount of five percent (5%) of the total proposal, as required in the Instructions to Bidders.

Enclosed, on the attached form, is a complete listing of the names of each subcontractor who will provide labor or a portion of the work or improvement to the contractor for which the subcontractor will be paid on amount exceeding 5 percent of the prime contractor's total bid.

Within two (2) hours after the completion of the opening of the bids, the contractors who submitted the three lowest bids must submit on the form attached a list of each subcontractor who will provide labor or a portion of the work or improvement to the contractor for which he will be paid an amount exceeding 1 percent of the prime contractor's total bid or \$50,000, whichever is greater, and the number of the license issued to the subcontractor pursuant to chapter 624 NRS. If a general contractor fails to submit such a list within the required time, his bid shall be deemed not responsive.

Very truly yours:

FIRM: Simerson Construction LLC

SIGNATURE: [Signature]

NAME: Dr. Simerson

(Typed or Printed)

TITLE: Managing Member

Dayton High School Rooftop Unit Replacement

Nevada License No. 80755
Date: 11/09/22
Address: 1617 Forrest Way
Carson City, NV 89706
Telephone No. 775-883-3133

Dayton High School Rooftop Unit Replacement

TO BE SUBMITTED WITH THE BID

In accordance with Article 5.2.1 of the General Conditions as modified and Chapter 338 of NRS, "Each bid submitted to any officer, department, board or commission for the construction of any public work or improvement must include:

The name of each subcontractor who will provide labor or a portion of the work or improvement to the contractor for which he will be paid an amount exceeding 5 percent of the prime contractor's total bid, and the number of the license issued to the subcontractor pursuant to chapter 624 NRS. If a general contractor fails to submit such a list with the bid, his bid shall be deemed not responsive."

LIST OF SUBCONTRACTORS FOR Simerson

Project No.

DESCRIPTION OF WORK	SUBCONTRACTOR	LICENSE NO.
Supervision, HVAC, Structural, Electrical	Simerson	80755, 82401, 82382
Controls	BCS	81710
Roofing	Brazos	78217

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(NOTE: ATTACH ADDITIONAL SHEETS AS REQUIRED)

BY: (SIGN & TYPE)  TITLE Managing Member
 DATE 1/19/22 NEVADA CONTRACTORS LICENSE NO.

This form must be submitted even if there are no subcontractors required to be listed. For example, there may be no subcontractors whose work exceeds 5% of the prime contractor's total bid. In such case, write "NONE" in the space where subcontractors are to be listed and sign the form. You must submit this form with your bid.

TO BE SUBMITTED WITHIN TWO (2) HOURS AFTER BID OPENING

In accordance with Chapter 338 of NRS, "Within two (2) hours after the completion of the opening of the bids, the General Contractors who submitted the three lowest bids must submit a list of the name of each subcontractor who will provide labor or a portion of the work or improvement to the Contractor for which he will be paid an

Dayton High School Rooftop Unit Replacement

AFFIDAVIT OF PREFERENTIAL BIDDER STATUS

(Must be submitted with Bid Proposal Form)

(Attach Copy of Certificate of Eligibility for Preferential Bidder Status from the State of Nevada Contractors Board)

County of Carson
~~Lyon~~

State of Nevada

COMES NOW Deu Simerson, and being duly sworn under penalty of perjury, deposes and says:

I am the Managing Member for Simerson and
Construction LLC

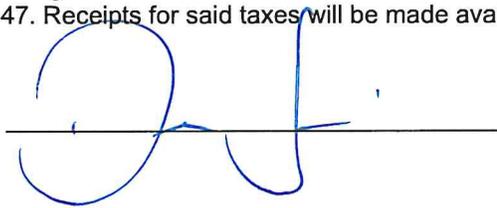
am Authorized by said firm to certify that Simerson Construction LLC

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(Firm Name)

Has paid the sales and use tax and/or the motor vehicle privilege tax of not less than \$5,000 for each consecutive 12-month period for 60 months immediately preceding the submission of this bid as necessary to qualify for the preferential bidder status pursuant to NRS 338.147. Receipts for said taxes will be made available to the Public Works Board for review upon request.

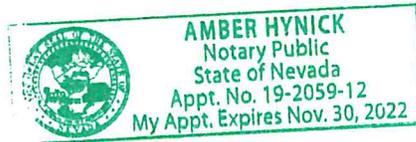
Further affiant sayeth naught.



SUBSCRIBED and SWORN to before me

this 9 day of Nov., 2022.

Amber Hynick
NOTARY PUBLIC



NEVADA STATE CONTRACTORS BOARD

5390 KIETZKE LANE, SUITE 102, RENO, NEVADA, 89511 (775) 688-1141 FAX (775) 688-1274, INVESTIGATIONS (775) 688-1150
2310 CORPORATE CIRCLE, SUITE 200, HENDERSON, NEVADA, 89074, (702) 486-1100 FAX (702) 486-1190, INVESTIGATIONS (702) 486-1110



CERTIFICATE OF ELIGIBILITY PER NRS 338.147 and NRS 338.1389

CERTIFICATE NUMBER: BPC-21-01-08-0613

SIMERSON CONSTRUCTION LLC DBA SIMERSON (HEREIN THE "GENERAL CONTRACTOR") NEVADA STATE CONTRACTORS' LICENSE NUMBER: 0080755 ORIGINAL ISSUE DATE: 12/28/2015 BUSINESS TYPE: LIMITED LIABILITY COMPANY CLASSIFICATION: B2-RESIDENTIAL & SMALL COMMERCIAL MONETARY LICENSE LIMIT: \$4,500,000 STATUS: ACTIVE, IS HEREBY ISSUED THIS CERTIFICATE BY THE NEVADA STATE CONTRACTORS' BOARD, BASED UPON THE INFORMATION CONTAINED IN THE STATEMENT OF COMPLIANCE WITH NEVADA REVISED STATUTES (NRS) 338.147 AND NRS 338.1389 AND THE AFFIDAVIT OF CERTIFIED PUBLIC ACCOUNTANT SUBMITTED TO THE NEVADA STATE CONTRACTORS BOARD AS PROOF OF CONTRACTOR'S COMPLIANCE WITH THE PROVISIONS OF NRS 338.147 AND NRS 338.1389. IN ACCORDANCE WITH THE PROVISIONS OF NRS 338.147(3), THE ABOVE-NAMED GENERAL CONTRACTOR AND A CERTIFIED PUBLIC ACCOUNTANT HAVE SUBMITTED FULLY EXECUTED AND NOTARIZED SWORN AFFIDAVITS AS PROOF OF PREFERENTIAL BIDDER STATUS, UNDER PENALTY OF PERJURY, CERTIFYING THAT THE GENERAL CONTRACTOR IS QUALIFIED TO RECEIVE A PREFERENCE IN BIDDING AS SET FORTH IN NRS 338.147 AND NRS 338.1389 AND OTHER MATTERS RELATING THERETO.

THIS CERTIFICATE OF ELIGIBILITY IS ISSUED ON JANUARY 1, 2022 AND EXPIRES ON DECEMBER 31, 2022, UNLESS SOONER REVOKED OR SUSPENDED BY THE NEVADA STATE CONTRACTORS BOARD.




NANCY MATHIAS, LICENSING ADMINISTRATOR DATE 12/7/2021
FOR MARGI A. GREIN, EXECUTIVE OFFICER

The Nevada State Contractors Board assumes no liability or responsibility for the accuracy or validity of the information contained in the Contractors Statement of Compliance or the Affidavit of Certified Public Accountant as Proof of Contractors Compliance with the Provisions of NRS 338.147 and NRS 338.1389. The above-named General Contractor shall bear the responsibility to ascertain the accuracy and validity of the affidavits provided to support the issuance of this certificate.

AFFIDAVIT OF CERTIFICATION FOR DRUG AND ALCOHOL POLICY
(Must be submitted with Bid Proposal Form)

County of Carson
~~Lyon~~

State of Nevada

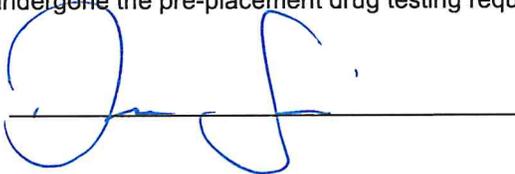
COMES NOW Drusimerson, and being duly sworn under penalty of perjury, deposes and says:

I am the Managing Member for Simerson Construction LLC and am

Authorized by said firm to certify that Simerson Construction LLC
(Firm Name)

Has in place a Drug and Alcohol Policy that will be actively enforced and that all workers who will be employed by Lyon County School District Projects will have undergone the pre-placement drug testing required by Lyon County School District. 366

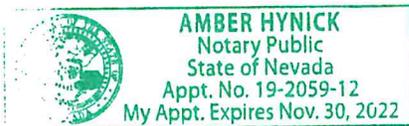
Further affiant sayeth naught.



SUBSCRIBED and SWORN to before me

this 9 day of Nov, 2022.

Amber Hynick
NOTARY PUBLIC



SECTION 00 41 13 APPRENTICESHIP UTILIZATION ACT

APPRENTICESHIP UTILIZATION ACT FORM

Project Identification

Project Name:

Project Address:

Project Identification

Project Name:

Project Address:

Chapter 338 of the Nevada Revised Statutes requires a contractor or subcontractor engaged on a public work to employ one or more apprentices for a certain percentage of the total hours of labor performed on a public work, depending on the type of work performed. Senate Bill SB 207, Apprenticeship Utilization Act, 2019 can be accessed through the following link:

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Website: <https://www.leg.state.nv.us/App/NELIS/REL/80th2019/Bill/6351/Text>

Contact Information

Carson City Office:
Office of the Labor Commissioner
1818 College Parkway, Suite 102
Carson City, NV 89706
Phone: (775) 684-1890
Fax: (775) 687-6409
Email: AUA@labor.nv.gov

Las Vegas Office:
Office of the Labor Commissioner 3300
West Sahara Avenue, Suite 225 Las
Vegas, NV 89102
Phone: (702) 486-2650
Fax: (702) 486-2660
Email: AUA@labor.nv.gov

General Information:

Access to the Apprenticeship Utilization Act information is available at the Office of Labor Commissioner website at:

http://labor.nv.gov/Apprenticeship_Utilization_Act/Apprenticeship_Utilization_Act/.

Note: Information at this website includes registered apprenticeship programs, guides, forms and a sample project workforce checklist.

SIGNATURE

By affixing his signature, the Bidder certifies that this Apprenticeship Utilization Act Form, and Workforce List is submitted in accordance with all of the provisions contained in the Instructions to Bidders and the Contract Documents, which shall be deemed applicable to the bid proposed herein.

Contractor

Prime/Bidding Contractor

Subcontractor

Name: Simerson Construction LLC

Signature: [Handwritten Signature]

License No.: 80755

Print: Dr. Simerson

Date: 11/09/22

Title: managing member

Dayton High School Rooftop Unit Replacement

PROJECT WORKFORCE LIST		
Craft or Type of Work	More Than 3 Workers Anticipated	Waiver Request Anticipated
Labourer	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
HVAC	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
Carpenter	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
Ironworker	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
Electrician	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
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	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
Refer to Instructions to Bidders for additional compliance and waiver reporting requirements.		

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AIA[®] Document A310[™] – 2010

Bid Bond

CONTRACTOR:

(Name, legal status and address)

Simerson Construction LLC
1617 Forrest Way
Carson City, NV 89706

SURETY:

(Name, legal status and principal place of business)

Great American Insurance Company
301 E Fourth Street
Cincinnati, OH 45202

OWNER:

(Name, legal status and address)

Lyon County School District
25 East Goldfield Way
Yerington, NV 89447

BOND AMOUNT: \$ Five Percent of Total Amount Bid (5% of Total Amount Bid)

PROJECT:

(Name, location or address, and Project number, if any)

Dayton High School Rooftop Unit Replacement; PWP-LY-2023-040
335 Dayton Valley Road
Dayton, Nevada 89403

The Contractor and Surety are bound to the Owner in the amount set forth above, for the payment of which the Contractor and Surety bind themselves, their heirs, executors, administrators, successors and assigns, jointly and severally, as provided herein. The conditions of this Bond are such that if the Owner accepts the bid of the Contractor within the time specified in the bid documents, or within such time period as may be agreed to by the Owner and Contractor, and the Contractor either (1) enters into a contract with the Owner in accordance with the terms of such bid, and gives such bond or bonds as may be specified in the bidding or Contract Documents, with a surety admitted in the jurisdiction of the Project and otherwise acceptable to the Owner, for the faithful performance of such Contract and for the prompt payment of labor and material furnished in the prosecution thereof; or (2) pays to the Owner the difference, not to exceed the amount of this Bond, between the amount specified in said bid and such larger amount for which the Owner may in good faith contract with another party to perform the work covered by said bid, then this obligation shall be null and void, otherwise to remain in full force and effect. The Surety hereby waives any notice of an agreement between the Owner and Contractor to extend the time in which the Owner may accept the bid. Waiver of notice by the Surety shall not apply to any extension exceeding sixty (60) days in the aggregate beyond the time for acceptance of bids specified in the bid documents, and the Owner and Contractor shall obtain the Surety's consent for an extension beyond sixty (60) days.

If this Bond is issued in connection with a subcontractor's bid to a Contractor, the term Contractor in this Bond shall be deemed to be Subcontractor and the term Owner shall be deemed to be Contractor.

When this Bond has been furnished to comply with a statutory or other legal requirement in the location of the Project, any provision in this Bond conflicting with said statutory or legal requirement shall be deemed deleted herefrom and provisions conforming to such statutory or other legal requirement shall be deemed incorporated herein. When so furnished, the intent is that this Bond shall be construed as a statutory bond and not as a common law bond.

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This document has important legal consequences. Consultation with an attorney is encouraged with respect to its completion or modification.

Any singular reference to Contractor, Surety, Owner or other party shall be considered plural where applicable.

Signed and sealed this 9th day of November, 2022



Paul Sprick
(Witness)

Shelly Demaray
(Witness) Shelly Demaray

Simerson Construction LLC *J.F.*
(Contractor as Principal) (Seal)

Managing Member
(Title)

Great American Insurance Company
(Surety) (Seal)

Carey Morgan
(Title) Carey Morgan, Attorney-In-Fact



GREAT AMERICAN INSURANCE COMPANY®

Administrative Office: 301 E 4TH STREET • CINCINNATI, OHIO 45202 • 513-369-5000 • FAX 513-723-2740

The number of persons authorized by this power of attorney is not more than SIX

No. 0 21731

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS: That the GREAT AMERICAN INSURANCE COMPANY, a corporation organized and existing under and by virtue of the laws of the State of Ohio, does hereby nominate, constitute and appoint the person or persons named below, each individually if more than one is named, its true and lawful attorney-in-fact, for it and in its name, place and stead to execute on behalf of the said Company, as surety, any and all bonds, undertakings and contracts of suretyship, or other written obligations in the nature thereof; provided that the liability of the said Company on any such bond, undertaking or contract of suretyship executed under this authority shall not exceed the limit stated below.

Name	Address	Limit of Power
NICK ROSSI	ALL OF	ALL
TERI WOOD	RENO, NEVADA	\$100,000,000
PATRICIA OWENS		
ANDREA CANTLON		
CAREY MORGAN		
SHELLY DEMARAY		

This Power of Attorney revokes all previous powers issued on behalf of the attorney(s)-in-fact named above.

IN WITNESS WHEREOF the GREAT AMERICAN INSURANCE COMPANY has caused these presents to be signed and attested by its appropriate officers and its corporate seal hereunto affixed this 3RD day of MAY, 2022 . 371

Attest

GREAT AMERICAN INSURANCE COMPANY



Atty L C. B.

Assistant Secretary

Mark V Vicario

Divisional Senior Vice President

STATE OF OHIO, COUNTY OF HAMILTON - ss:

MARK VICARIO (877-377-2405)

On this 3RD day of MAY, 2022, before me personally appeared MARK VICARIO, to me known, being duly sworn, deposes and says that he resides in Cincinnati, Ohio, that he is a Divisional Senior Vice President of the Bond Division of Great American Insurance Company, the Company described in and which executed the above instrument; that he knows the seal of the said Company; that the seal affixed to the said instrument is such corporate seal; that it was so affixed by authority of his office under the By-Laws of said Company, and that he signed his name thereto by like authority.



SUSAN A KOHORST
Notary Public
State of Ohio
My Comm. Expires
May 18, 2025

Susan A Kohorst

This Power of Attorney is granted by authority of the following resolutions adopted by the Board of Directors of Great American Insurance Company by unanimous written consent dated June 9, 2008.

RESOLVED: That the Divisional President, the several Divisional Senior Vice Presidents, Divisional Vice Presidents and Divisional Assistant Vice Presidents, or any one of them, be and hereby is authorized, from time to time, to appoint one or more Attorneys-in-Fact to execute on behalf of the Company, as surety, any and all bonds, undertakings and contracts of suretyship, or other written obligations in the nature thereof; to prescribe their respective duties and the respective limits of their authority; and to revoke any such appointment at any time.

RESOLVED FURTHER: That the Company seal and the signature of any of the aforesaid officers and any Secretary or Assistant Secretary of the Company may be affixed by facsimile to any power of attorney or certificate of either given for the execution of any bond, undertaking, contract of suretyship, or other written obligation in the nature thereof, such signature and seal when so used being hereby adopted by the Company as the original signature of such officer and the original seal of the Company, to be valid and binding upon the Company with the same force and effect as though manually affixed.

CERTIFICATION

I, STEPHEN C. BERAHA, Assistant Secretary of Great American Insurance Company, do hereby certify that the foregoing Power of Attorney and the Resolutions of the Board of Directors of June 9, 2008 have not been revoked and are now in full force and effect.

Signed and sealed this 9th day of November, 2022



Atty L C. B.

Assistant Secretary

ADDENDUM No. ___ TO CONSULTANT AGREEMENT

Extra Work Authorization Form

The consultant agreement dated _____ for professional services between LUMOS & ASSOCIATES, INC., and _____ for _____ (project name)

is hereby amended as follows:

COMPENSATION ARRANGEMENT

- Time and materials payment per current fee schedule (attached) not to exceed _____
- Lump sum payment _____
- Other (specify) _____

Backcharge: Yes No. To Whom: _____

Job No.: _____ Task No./Description: _____

ORIGINAL CONTRACT AMOUNT: _____
TOTAL PREVIOUS ADDENDUMS: _____
TOTAL THIS ADDENDUM: _____
REVISED CONTRACT AMOUNT: _____

All other terms and conditions remain unchanged.

LUMOS & ASSOCIATES, INC.

CLIENT

PRINT _____
SIGN Timothy Russell
TITLE _____
DATE _____

PRINT _____
SIGN _____
TITLE _____
DATE _____

Copies to Client for signature; return one to Lumos & Associates, Inc.



Carson City
308 N. Curry Street, Suite 200
Carson City, Nevada 89703
775.883.7077

January 4, 2023

10417.001 Addendum #2
(LA21.122)

Harman Bains
Director of Business Services
Lyon County School District
25 East Goldfield Ave.
Yerington, NV 89447

**Re: Addendum #2 for Additional Services – Bus Barn Expansion
Lyon County School District Silver Springs Bus Yard**

Dear Mr. Bains:

This additional service proposal amends our original scope of services agreement under LA21.122 for the LCSD Silver Springs Bus Yard project at APN 015-131-26. The resulting addendum will account for owner changes to the scope of work after substantial completion of the original design was completed.

Below is a summary of the changes in scope from the original scope of services agreement:

- Design changes, technical specifications, and supplier coordination for a new fuel station in lieu of salvaging and relocating the existing fuel station from Lyon County property to the bus yard across Spruce Ave. This may include minor upgrades to the system as coordinated with LCSD and the fuel station equipment supplier.
- Electrical, Plumbing, and Mechanical design changes to account for the larger building and site modifications.
- Structural and Architectural plan revisions and technical specifications for 60'x80' metal building (modified from 60'x30') as required for MEP design and bidding.
- Site layout, grading and utility service revisions to accommodate the larger building footprint.

As the prime design consultant, Lumos & Associates will coordinate design efforts with subconsultants, PK Electrical and CR Engineering, as necessary.

To incorporate the revised scope outlined above, we propose the following additional task to assist you with this project:

Additional Services Scope:

Task 25 – Bus Barn Expansion

Under this task, the design team will modify the current design plans and specifications to accommodate a larger metal bus barn building, as directed by LCSD. The proposed metal building will be redesigned from a 60'x30' single-bay bus barn to a 60'x80' three-bay bus barn with three roll-up doors.

- A. Lumos will provide structural foundation design, architectural building floor plan, elevations, and sections for the proposed 60'x80' metal building to be used for bidding purposes and for coordination with HVAC, electrical and plumbing design consultants. These drawings will replace the previous plans and specifications provided for the original 60'x30' building and are intended for general building layout and utility design purposes only. Construction of the metal building will need to be in accordance with manufacturer drawings and specifications. It is our understanding that the building will now include a three overhead power doors for bus access, two pedestrian access doors, and three bus bays to replace the original single bus bay building. No architectural design, interior walls, or finishes will be included. Building insulation performance specifications will be based on the calculated R-value requirement. Lumos will prepare performance specifications for contractor bidding purposes, which will outline the minimum requirements of the proposed 60'x80' metal bus barn building. Upon completion of the design, construction documents consisting of structural drawings and technical specifications will be prepared. The technical specifications will be included on the plans in the form of sheet notes.
- B. Lumos will make grading and site plan, and utility service connection revisions necessary to accommodate the larger 60'x80' metal building. We will also coordinate with fuel station equipment supplier to incorporate additional equipment specifications for the procurement of a new complete fuel station system, matching the size of the existing two pump fuel station at Lyon County maintenance yard.
- C. PK Electrical will provide revised 100% Construction Documents for additional interior lighting and controls in compliance with IECC 2018, interior receptacles, power for two additional overhead doors at bus bays, electrical connection of mechanical equipment (gas heaters, evaporative cooling units, etc.), and communications (voice/data) with fiber connection. This task will include consultation, calculations, permit and construction documents, and specifications.
- D. CR Engineering will address mechanical and plumbing design revisions for the larger building, including modifications to the size of the heating and ventilating equipment as well as ductwork and piping. Alterations to the plumbing components, such as the sink, eyewash, water heater, and piping will be located on the new floor plan.

Assumptions / Exceptions

Lumos has made the following assumptions in preparation of this proposal:

- Environmental Assessments if necessary will be provided by others.
- Architectural building plans, elevations, and sections will not be a construction-level architectural design and are intended for utility design coordination and general building layout purposes only.
- It is our understanding that no revisions are propose to the interior of the building from the previous floor plan provided under the original scope.

Fees

The tasks described in the Scope of Work will be completed for a Lump Sum amount of **\$27,600**.

Lumos will be happy to amend this proposal as necessary to include services not included or to amend the proposed services to better match the scope of services required. If this proposal is acceptable, please execute the attached Addendum #2 form and provide any additional purchase order documentation necessary for execution.

Thank you again for allowing Lumos to provide you with this proposal. Please do not hesitate to call me if you have questions or concerns as we would happy to discuss them with you.

Sincerely,



Justin Sand, P.E.
Sr. Project Manager – Engineering Division

Lyon County School District Board Memo

Date: January 24, 2023
To: Board of School Trustees
From: Jim Gianotti, Executive Director for Student Services
Re: An update of the Lyon CSD Work Based Learning Program

Recommendation

That the Board of Trustees approve an update of the Lyon CSD Work Based Learning Program.

Background Information

“Work-based learning is an educational strategy that offers students the opportunity to connect classroom learning to authentic business/industry experiences. Work-based learning in Nevada is described as a continuum of experiences that help prepare students for postsecondary education and careers (Figure 1). The goal of work-based learning is to assist students to be college and career ready through authentic connections to business and industry in a field related to the student’s career interest.”

“Nationally, high-quality work-based learning programs incorporate four critical components: academic alignment, employer engagement, preparation or pursuit of industry-recognized credentials, and connection to employment.”

Nevada’s Work-based Learning Continuum

Figure 1 Continuum of work-based learning

Career Exploration Grades 4-9	Career Preparation Grades 9-11	Career Training Grades 11-12
Guest Speakers from Industry Career Fairs Industry Tours Career Interest Inventories	School-based Enterprises Job Shadowing Simulated Workplace Supervised Agricultural Experiences (SAE)	Clinical Experiences Pre-apprenticeships Internships CTE Work Experience Supervised Agricultural Experiences (SAE) Registered Apprenticeships

Lyon County School District Board of Trustees just approved the renewal of our Work Based Learning Program Application for the Department of Education in November. In 2021 the Board of Trustees approved the hire of a Work Based Learning Coordinator to assist schools and students with their Work Based Learning needs. The coordinator has done an exemplary job of collaborating with local business and industry leaders to place students in job shadowing opportunities, apprenticeships, internships, and work experiences that have led to opportunities outside of school. To quote from the Latin, “Non scholae sed vitae” which loosely translates to mean that “We do not learn for school, but for life.”

Regardless of which path a student chooses after high school, college or career, Work Based Learning provides all of our students an opportunity to explore career opportunities before making any kind of commitment, providing them with skills they can carry with them throughout life.

Budget Considerations

N/A

Discussed at Previous Meeting

N/A

Attachment(s)

Work Based Learning, Lyon County Schools

*Respectfully Submitted,
Jim Gianotti, Executive Director for Student Services*



Work-Based Learning Lyon County Schools

2021/2022 School Year WBL Results (285)

- DHS 83
- FHS 66
- SSHS 26
- SVS 10
- YHS 100
- CTE Work Experience 29
- Unpaid Internship 11
- Clinical 9
- Supervised Agricultural Exp 45
- Job Shadow 20
- Simulated Work Experience (PAES) 123
- School Based Enterprise 48

2021/2022 Industry Recognized Credentials (263)

- DHS 62
- FHS 64
- SSHS 26
- YHS 111
- DHS 6
- FHS 44
- YHS 35

★ ASVAB accounts for 184 of the IRC's

★ ASVAB subtracted out

2021/2022 IRC Credentials Earned-263

State Recognized

- ASVAB-184
- Certified Welding Flat-6
- Certified Welding Dual Shield-1
- Certified Nursing Assistant-3
- OSHA 10-21
- Servsafe Manager-5

Non-State Recognized

- AHA BLS CPR-29
- CTE Workplace Readiness-5
- OSHA Welding Safely-5
- Volunteer Income Tax Assistance-4

2021/2022 WBL Exploration

- Lyon County School District held 3 Career Fairs. Fernley High School had over 40 participants, Silver Stage High School had 23 participants and Dayton High Schools Career Fair had 15 participants. The participants at the career fairs included Industry Leaders, Trade Unions, Military, College and Universities and Trade Schools.
- Fernley High School and Yerington High School both partnered with Greater Nevada Credit Union to offer the Bite of Reality Simulation for graduating seniors. Bite of Reality is a hands-on app based simulation that appeals to teens while giving them a taste of real-world financial realities. Students are given a fictional occupation, salary, credit score, spouse and a child, student loan debt, credit card debt, and medical insurance payments. The teens then walk around to various table-top stations to “purchase” housing, transportation, food, clothing, and other needs.
- 20 students from DHS and SSSH participated in field trips to Job Shadow professions in construction and manufacturing trades.
- North Lyon Fire Department has developed a cadets program where 6 high school students (grades 9-12) report to the fire station weekly to be trained on medical, fire, and general life skills. In addition to their technical training students are required to complete multiple community service projects; and are assigned mentors that they meet with weekly for life skills training. The Cadet program started in 2020; since that time 2 students have received scholarships for Fire Science to local universities. One of those students has graduated from the fire academy and has received full time employment with North Lyon Fire Department.

2021/2022 WBL Exploration cont.

- 3 Fernley High students and their Accounting CTE Teacher started a Volunteer Income Tax Assistance (VITA) program. The Volunteer Income Tax Assistance (VITA) program offered free tax help to people who generally make \$54,000 or less, persons with disabilities, the elderly and limited English speaking taxpayers who need assistance in preparing their own tax returns. The students were all IRS-certified volunteers and provided free basic income tax return preparation with electronic filing to qualified individuals. The students processed \$1,661,628 in taxes for 74 individuals resulting in \$43,340 in refunds.
- All 5 high schools have been outfitted with a Practical Assessment Exploration System or PAES Lab. The PAES Lab serves students who have a documented disability to assist in preparation for transitioning to life after high school. The PAES Lab is designed to be a simulated work experience where teachers are supervisors and students are employees. In this Vocational Assessment individuals explore jobs in 5 components, typical to community based employment. Employees first complete a “baseline assessment” to determine their interests and abilities, they then explore more difficult jobs in their areas of strength. By the time employees attempt level 6 jobs, they are competing at the level of average entry level jobs in the community.

2022/2023 WBL Placements (includes students who participated during summer of 2022)

- DHS 26
- FHS 28
- SSHS 13
- SVS 2
- YHS 6

2022/2023 Work Experience/Internship Placements

- Silver Springs Food Pantry
- Lyon County Animal Services
- City of Fernley
- Starbrook Modular *5 students worked over the summer, will not continue relationship
- Zoo'n Around
- Dayton Physical Therapy
- State Farm Insurance
- Moffitt Animal Hospital
- Olive Garden
- Deceunick
- Boys and Girls Club of Mason Valley and Truckee Meadows
- Fernley Estates
- 1st and 10
- Rural Health and Nutrition Initiative
- Silver Springs Senior Center
- K&C Construction
- Dayton Valley Golf
- Salon 50
- Dayton Food Pantry
- Ag Welding

2022/2023 Work Experience/Internship Placements Continued

- Fernley Physical Therapy
- Pacific Radomes
- Discount Tire
- Coons Construction
- West Pour House
- Dolan Auto Group
- Central Lyon Fire
- Sassafras
- J's Bistro
- Community Roots
- Tahoe Equine Rehabilitation Center
- Great Basin Alpacas
- Gilbert Tree service
- Lyon County Schools IT Department
- Fitness for 10
- North Lyon Fire
- Lahontan State Rec Area
- East West Engineering
- Cardin Realty
- Dayton Valley Learning Center
- Fernley Pool
- Dayton Valley Vet
- Desert Hills Dairy

Work-Based Learning Options in the Works

- Northern Nevada Independent Electrical Workers Coalition is wanting to partner with Lyon County Schools to develop a paid apprenticeship to start January of 2024. This apprenticeship would offer students paid employment while offering dual enrollment credits through WNC.
- The Laborers Union would like to partner with Lyon County Schools to bring the [LEARN Program](#) to the district. This would be a combination of classroom and work experience where students are able to obtain hours towards journeyman's status and receive credit through WNC. The Laborers are wanting to use traditional classroom space as well as utilize their training center.
- City of Fernley Building Department is working to start internships for students interested in building and permitting.
- Lyon County District Attorney to start offering Job Shadowing opportunities for students interested in Law Careers.

Lyon County Schools Career Fairs

- SVS held Career Fair for 7-12 grades on 10/12/2022–this event was hosted by the Rotary Club of Smith Valley
- SSHS will hold an Options Night on 3/15/2023. This will be an event open to all Middle and High School students along with their parents and guardians. Students will be able to explore all of their options–college, military and careers; students and their adults can then use this information to better plan their path for post graduation.
- DHS will hold a traditional Career Fair during school hours on 3/28/2023–colleges/universities, trade schools, military and careers will be represented.
- FHS will hold a traditional Career Fair on 4/18/2023 during schools hours. Business and industry leaders have been invited to stay after school hours and the event will turn into a job fair for community members.

Lyon County School District Board Memo

Date: January 24, 2023
To: Board of School Trustees
From: Wayne Workman, Superintendent
Re: Revisions to LCSD Policy GDH – Policy of Teaching Experience Credit

Recommendation

That the Board of Trustees approve the revisions to LCSD Policy GDH: Policy of Teaching Experience Credit as a first reading.

Background Information

This policy governs how newly hired teachers to the district obtain experience for salary placement. Staff is recommending changes to this policy, which has not been updated since 2015. The three major changes are to 1) provide experience for higher education teaching, 2) provide Career and Technical Education (CTE) and Business & Industry (B&I) teachers experience for job and license related experience, and 3) provide additional private school teaching experience. The rationale for these changes is to recruit and retain licensed teachers.

- 1) Currently, teachers from universities and colleges who obtain a K12 teaching license must start at the beginning step 0 when hired in LCSD. College and university teachers have a skillset that is completely aligned to K12 teaching. This change will allow us to better hire teachers at a competitive rate of pay by giving them credit for their teaching experience.
- 2) CTE and B&I teachers must have years of experience in their profession in order to obtain a license to teach that subject. For example, a culinary teacher must have culinary experience to obtain the license. However, based on policy, those teachers would start on the beginning step 0. It is already extremely difficult to find CTE and B&I teachers. The Board has approved CTE positions as critical needs positions for many years including the latest approval on June 22, 2021.
- 3) Private school teaching experience is currently capped at 5 years. This limits the ability to attract and retain teachers who have more than 5 years of experience teaching at private schools. In 2015, the Board removed the cap for out-of-state teaching experience in order to attract and retain teachers. This change would remove this arbitrary barrier for private school teaching experience as well.

If the Board approves this policy change, staff recommends retroactively applying the experience to the beginning of the fiscal year.

Budget Considerations

There will be costs associated with providing more experience to teachers, which may be offset with the ability to fill the position and better retention of teachers.

Discussed at Previous Meeting

N/A

Attachment(s)

LCSD Policy GDH – Policy of Teaching Experience Credit

Dawn Huckaby, Executive Director of Human Resources

POLICY OF TEACHING EXPERIENCE CREDIT

It shall be the policy of the Lyon County School District that prior ~~teaching~~ experience should be considered when making initial placement of licensed personnel on the salary scale. Licensed personnel will be given experience credit on the following conditions (notwithstanding any conditions expressed in a collective bargaining agreement between the District and licensed personnel):

1. Teaching Experience Acquired Outside the State of Nevada – One (1) year for each full year of teaching experience per ~~the regulations outlined in~~ NRS 391.1670(6).
2. Teaching Experience Acquired Within the State of Nevada – As described in NRS 391.1670(5), one (1) year for each full year of teaching experience granted by another school district within the State of Nevada.
3. Teaching Experience in an accredited college or university – One (1) year for each full year of teaching experience at an accredited college or university in the United States.
4. For Career and Technical Education (CTE) and Business and Industry (B&I) Experience – One (1) year for every two full years of work experience directly related to the subject that is being taught and for which a CTE or Business & Industry endorsement is issued. If the employee’s work experience included supervision, managerial or trainer experience, one (1) year for each full year of work experience directly related to the subject that is being taught and for which a CTE or Business & Industry endorsement is issued.
5. Private School Teaching Experience – One (1) year for each full year of teaching experience in an accredited private school in the United States.
3. 6. Lyon County Teaching Experience
 - a. Full year teaching experience will be given to those personnel who are employed for 135 or more days taught during a prior year. There will be no partial credit for less than 135 days taught during a prior year on a regular or special contract.
 - b. Individuals who are employed for 68 days or more during a prior year may have that counted as ½ year. If an additional ½ year credit is earned in the District within a 24-month period, one year’s credit will be granted. Partial year credit will not be considered for salary scale placement.
 - c. Personnel who have in the past earned partial year credit will maintain such credit so long as they are employed by the District.

LYON COUNTY SCHOOL DISTRICT

BOARD POLICY _____GDH

It is the employee's responsibility to substantiate the prior experience by completing the Verification of Experience Form and submitting it to the Executive Director of Human Resources. Human Resources has full authority in making the experience credit determination. All documentation must be sent to Human Resources within six (6) months of hire. Appeals may be submitted to the Superintendent, whose decision is final.

Ref: NRS
391.1670(5)(6)

Policy #GDH
Revised ~~5/20/15~~
2/28/2023

**Lyon County School District
Board Memo**

Date: January 24, 2023
To: Board of School Trustees
From: James Gianotti, Executive Director for Student Services
Re: LCSD Board Policy IJB – Counselor Testing Duties and Development of Academic Plan

Recommendation

That the LCSD Board of Trustees approve revisions to LCSD Policy IJB: Counselor Testing Duties and Development of Academic Plan as a second and final reading.

Background Information

Policy IJB is being brought forward for revision in order to update the policy’s dates and expectations. The policy has not changed the expectation of Academic Plans being completed and revised for students, which is outlined in NRS 388.205 and 388.208. Nor does it change the expectations of counselors when it comes to testing which is outlined in NRS 391.274. The revision is simply an update to clean up the policy and ensure it is clear for our stakeholders.

Budget Considerations

N/A

Discussed at Previous Meeting

First reading – December 21, 2022

Attachment(s)

Draft of Revised Policy IJB – Counselor Testing Duties and Development of Academic Plan

*Respectfully Submitted,
James Gianotti, Executive Director of Academic Services*

Counselor Testing Duties and Development of Academic Plan

It shall be the policy of the Lyon County School District that District Guidance Counselors primarily guide and counsel students; manage group counseling activities associated with student behavioral and academic needs; monitor student academic and social progress; assist with crisis management; assist with the creation of the master schedule and the scheduling of students, conduct student intake/enrollment; and participate in IEP meetings, 504 meetings and parent conferences as appropriate.

Administrators serve as site Testing Administrators/Coordinators so as to reduce and minimize the amount of time counselors are required to spend on testing at their assigned schools. Counselors and site administrators will partner to assure testing compliance and that adequate time is allocated to ensure that the needs of students and the requirements of testing are met.

The counselors in the Lyon County School District will meet with each student on their case load every semester to guide them regarding academic progress and decision-making. Counselors shall keep records of the numbers of students they meet in groups and through individual counseling sessions. Counselors who supervise students in extra-curricular activities shall not have the students they supervise on their case loads in schools that have multiple counselors.

The counselors of all ninth grade pupils enrolled in the district ~~beginning with the class enrolling in the fall of 2008~~, shall work with the parents/legal guardians of each pupil to develop a 4-year academic plan which sets forth the specific educational goals that the pupil intends to achieve before graduation from high school by the end of the first semester ~~of the 2008-2009 school year~~. The plans will be reviewed ~~biannually~~ for all continuing students and new plans written for all incoming ninth graders each fall ~~from the 2008-2009 school year forward~~. The academic plan must be used as a guide for the pupil and the parent of the pupil to plan, monitor and manage the pupil's educational and occupational development and to make determinations of the appropriate courses of study for the pupil.

The plan may include, without limitation, the designation of a career pathway and enrollment in dual credit courses, career and technical educational courses, advanced placement courses and honors courses.

This policy requires each pupil enrolled, along with his/her parent or legal guardian to:

- a) Work in consultation with a school counselor to develop an academic plan for the pupil;
- b) Sign the academic plan, and;
- c) Review the academic plan at least once each year in consultation with a school counselor to revise the plan if necessary.

Any student who enrolls in a district high school after the ninth grade year must also have an academic plan developed with appropriate modifications for the grade level of the pupil.

If a pupil otherwise satisfies the graduation requirements set forth by the District or the state of Nevada, but does not satisfy all of the goals set forth in his/her academic plan, he/she shall be eligible to graduate and earn a diploma.