

Agenda

Lyon County School District Board of Trustees

A Board Meeting of the Board of Trustees of Lyon County School District will be held Tuesday, January 26, 2021, beginning at 6:30 PM at the Professional Learning Center PLC on SSMS Campus, 3800 W. Spruce St., Silver Springs, NV 89429.

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. CALL TO ORDER
2. PLEDGE OF ALLEGIANCE
3. WELCOME OF GUESTS
4. APPROVAL OF AGENDA
5. APPROVAL OF MINUTES 5
6. BOARD MEMBER REPORTS: Opportunity for Board members to report items of interest.
7. BOARD REORGANIZATION 18
 - A. New Board Member Oath of Office 19
 - B. Election of Officers 20
 1. (For Possible Action) Discussion and possible action regarding nominations for the office of LCSD Board President for the year 2021.
 2. (For Possible Action) Discussion and possible action regarding nominations for the Office of LCSD Board Clerk for the year 2021.
 - C. (For Possible Action) Discussion and possible action regarding appointments to the various committees including: 22
 - Debt Management Commission
 - Nevada Association of School Boards (NASB)
 - Career and Technical Education (CTE) Committee
 - Nevada Interscholastic Activities Association (NIAA)
 - Northern Nevada Development Authority (NNDA)
 - School Safety Committee
 - Lyon County Human Services
8. ATTITUDE OF GRATITUDE 28
9. SUPERINTENDENT REPORT: Opportunity for Superintendent to report items of interest
10. 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).
We ask that public comment be emailed to boardmeeting@lyoncsd.org in order to comply

with capacity restrictions.

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.

11. CONSENT AGENDA (FOR POSSIBLE ACTION): 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 an extensive hearing. Any member of the Board or any citizen may request that an item be taken from the consent agenda, discussed, and acted upon separately, during this meeting.

A. Requests for Exemption from Immunization. (confidential)

B. Request for Leave (confidential)

C. Personnel Reports

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D. Reports

1. Enrollment

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2. IT

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3. CSR Report

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E. District Financial Report

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Paybill: Dated 12/14/20 - 1/14/21; Checks # 200951-201256; Vouchers

#1157, 1161, 1170, 1176, 1120, 1181, 1182; Total: \$3,315,199.67

12. END OF CONSENT AGENDA: MOTION TO APPROVE

13. ACCEPTANCE OF DONATIONS

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14. **(For Possible Action)** Discussion and possible action regarding the June 30, 2020 Certified Annual Financial Audit. This item is being presented by Director of Business Services, Harman Bains, Finance Manager/Comptroller, Spencer Winward.

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15. **(For Possible Action)** Discussion and possible action regarding a letter to be sent to the Department of Taxation about the corrective action plan for possible violations of NRS 354.626. This item is being presented by Director of Business Services, Harman Bains and Finance Manager/Comptroller, Spencer Winward.

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16. **(For Possible Action)** Discussion and possible action regarding the reappointment of Silva, Sceirine & Associates, LLC (formerly Rife Silva & Co., LLC) for the fiscal year 2020 Certified Financial Audit in the amount not to exceed \$67,080.00 to be paid from the general fund. This item is being presented by Director of Business Services, Harman Bains and Finance Manager/Comptroller, Spencer Winward.

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17. **(For Possible Action)** Discussion and possible action regarding a resolution designated as the "2021 School Improvement and Refunding Bond Resolution"; declaring the necessity of incurring a bonded indebtedness on behalf of the Lyon County School District for the purpose of acquiring, constructing, improving and equipping school facilities and refunding, paying and discharging certain outstanding bonds of the District; authorizing the issuance of the Lyon County School District, Nevada, General Obligation (Limited Tax) School Improvement and Refunding Bonds, Series 2021, in the maximum aggregate principal amount of \$33,000,000; providing the terms, conditions and forms of the bonds; and

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providing the effective date. This item is being presented by Director of Business Services, Harman Bains, Finance Manager/Comptroller, Spencer Winward.

18. **(For Possible Action)** Discussion and possible action regarding an update on the FY21 Budget. This item is being presented by Director of Business Services, Harman Bains and Finance Manager/Comptroller, Spencer Winward. **322**
19. **(For Possible Action)** Discussion and possible action regarding a report from the Nutrition Services Department in the Lyon County School District. This item is being presented by Director of Business Services, Harman Bains and Nutrition Services Supervisor, Akiko Miyagi. **428**
20. **(For Possible Action)** Discussion and possible action regarding a review of select LCSD board policies relating to board governance administration. Policies to review to include, but may not be limited to BBA, BBAA, BBBB, BBF, BBFA, BCD, BDD and BG. This item is being presented by Board Member, Bridget Peterson. **438**
21. **(For Possible Action)** Discussion and possible action regarding revisions to LCSD Policy BA: Board Goals as a first reading. This item is being presented by Board Member, Bridget Peterson. **457**
22. **(For Possible Action)** Discussion and possible action regarding revisions to LCSD Policy BDA: Board Meetings/Regular Meetings as a first reading. This item is being presented by Board Member Bridget Peterson. **459**
23. **(For Possible Action)** Discussion and possible action regarding a progress update of the 2020-2021 Lyon County School District Performance Plan. The item is being presented by Deputy Superintendent, Tim Logan and Public Information Officer, Erika Cowger. **462**
24. **(For Possible Action)** Discussion and possible action regarding extra-curricular activities and community use of LCSD facilities during the Nevada State of Emergency. This item is being presented by Board President, Neal McIntyre and Superintendent, Wayne Workman. **481**
25. **(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, Neal McIntyre and Superintendent, Wayne Workman.
26. 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). We ask that public comment be emailed to boardmeeting@lyoncsd.org in order to comply with capacity restrictions. 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.
27. ADJOURN:

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 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 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)463-680 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 December 15, 2020, beginning at 6:30 PM at the Professional Learning Center, PLC, on the SSMS Campus, 3800 W. Spruce St., Silver Springs, NV 89429.

1. CALL TO ORDER

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

2. PLEDGE OF ALLEGIANCE

The pledge was led by Barbara Jones.

3. WELCOME OF GUESTS

Board Members in attendance included:

President Neal McIntyre
Clerk Holly Villines
Trustee Kimber Crabtree
Trustee Barbara Jones
Trustee Sherry Parsons
Trustee Bridget Peterson
Trustee John Stevens

Staff and guests in attendance included:

Superintendent Wayne Workman
Deputy Superintendent, Tim Logan
Director of Human Resources, Dawn Huckaby
Director of Special Services, Marva Cleven
Director of Elementary CIA, Heather Moyle
Director of Secondary CIA, Jim Giannotti
Director of Business Services, Harman Bains
Finance Manager/Comptroller, Spencer Winward
Oasis Online President, Dan Slentz
IT Director, Alan Medeiros
Public Information Officer, Erika Cowger
Transportation Supervisor, Bonita Stevens
Chartwells Rep, Julie Veal
LCCSEA President, Kathy Rudy
LCEA President, Cindy Darden
Operations and Maintenance Supervisor, Jim Gleason
Incoming Trustee, Phil Cowee

Jenni Workman
Oakley Workman
Kirsten Workman
Raquel Workman

Trustee Peterson invited Superintendent Workman and his family to the front to present him with the NASB Superintendent of the Year Award. She read letters from Carson City, Douglas, and White Pine County School Districts who nominated him for this award. He was also given a gift from the Board.

Trustee Peterson and President McIntyre presented Trustee Stevens with gifts from the district and Board and spoke on his past service to the school district and community.

4. APPROVAL OF AGENDA

Trustee Peterson made a motion that the Board of Trustees approve the agenda as presented. It was seconded by Clerk Villines and passed unanimously, 7-0.

5. APPROVAL OF MINUTES

Clerk Villines made a motion that the Board of Trustees approve the minutes as presented. It was seconded by Barbara Jones and passed unanimously, 7-0.

6. BOARD MEMBER REPORTS: Opportunity for Board members to report items of interest.

Mr. Stevens remarked on the changes he witnessed over the past twelve years as a trustee. He spoke about the joys in serving the community and he talked about the dedicated staff that work in LCSD. He encouraged the other trustees to always do what is best for the students.

Trustee Crabtree expressed gratitude for Trustee Stevens' mentorship, leadership and contributions to the Board, adding that he will be missed. She wished everyone a Merry Christmas.

Trustee Parsons agreed that Mr. Stevens will be missed, adding that she does not believe in term limits for the reason that people, who have knowledge and experience to offer, must leave.

Trustee Peterson spoke about this season of reflecting, and shared gratitude for the blessings she has experienced. She wished everyone a Merry Christmas

Trustee Jones spoke on the wisdom, thoughtfulness, humor, and inspiration that Trustee Stevens brought to the Board. She welcomed incoming Board member, Phil Cowee and wished everyone a Merry Christmas.

Clerk Villines was in agreement with everyone's sentiments, thanking Trustee Stevens for his mentorship, leadership, and looking at things from a different angle. She wished everyone a Merry Christmas.

President McIntyre thanked Superintendent Workman on the job he does, acknowledging the other counties' nomination letters to award him as Superintendent of the Year. He expressed his thanks to Chartwells for the dinner and their quality food. He spoke kind words about Trustee Stevens and the experiences they shared working together over the years, agreeing that he will be missed.

7. ATTITUDE OF GRATITUDE

The Board read several letters of gratitude from students across the district.

8. SUPERINTENDENT REPORT:

Superintendent Workman thanked Trustee Stevens for his service, adding that we have been fortunate to have him as a trustee. He also expressed gratitude regarding the nomination, saying it is a team award, due to the support of the LCSD Board and staff.

He thanked the staff, students, and families, who have adapted in ways not done before. He spoke on the service of the staff and the positive impact they have on the students. He expressed his hope that everyone will disconnect from work over the break, spend time with family and friends and he wished everyone Merry Christmas and Happy Holiday.

9. 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).

Public comments were emailed to boardmeeting@lyoncsd.org in order to comply with capacity restrictions. 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.

Clerk Villines read the email sent from Kathy Rudy, LCCSEA President, regarding the LCSD Nutritional Fund by \$170,000. She asked for clarification on this item.

Superintendent Workman pointed out that this question will be addressed during the item itself, item #13 on the agenda. The email is attached at the end of this meeting's minutes.

There was no other public participation.

10. **CONSENT AGENDA (FOR POSSIBLE ACTION):** 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 an extensive hearing. Any member of the Board or any citizen may request that an item be taken from the consent agenda, discussed, and acted upon separately, during this meeting.

- A. Request for Early Graduation/HSE (confidential)
- B. Request for Leave (confidential)
- C. IT Report
- D. Personnel Reports
- E. BUS PURCHASE

F. District Financial Report

Paybill: Dated 11/13, 11/19, 12/4/2020; Checks #200696-200950; Vouchers #1119, 1120, 1124, 1129, 1130, 1153, 1154; Total: \$1,475,471.79

11. END OF CONSENT AGENDA: MOTION TO APPROVE

Trustee Peterson made a motion that the Board of Trustees approve the consent agenda as presented. It was seconded by Trustee Jones. Trustee Crabtree abstained from voting due to a conflict of interest. The motion passed, 6-0, with one abstention.

12. ACCEPTANCE OF DONATIONS

Clerk Villines read the donations allowed and made a motion to accept them as presented. It was seconded by Trustee Peterson and passed unanimously, 7-0.

13. (For Possible Action) Discussion and possible action to adopt the resolutions amending the FY21 budget to include revisions for certified enrollment, audited fund balance, carry forward amounts, and recommended amendments/augmentations to specific funds. This item is being presented by Director of Business Services, Harman Bains and Finance Manager/Comptroller, Spencer Winward.

Mr. Winward referred to the augmented budget and noted that the General Fund ending balance will be lower than stated on the memo. With the completion of the annual audit, firm numbers are now available, showing ending fund balances and amendments to the FY21 budget. He reported that the ending fund balance will be an increase of what it was last year. The reserves create a cushion in the event that they will be needed in the uncertain times we are facing. The Special Education Fund was increased to cover services provided. This is typical every year. The Medicaid fund changed due to the ending fund balance of FY2020.

In addressing the public comment question, Mr. Winward reported that no funds were transferred from the general fund to supplement the Federal School Lunch Program. The fund has been self sufficient for many years. It is its own fund. The \$170,000 in question was added as budget authority if deemed necessary, as is done with various budget line items. There was reduced revenue to this fund due to the effects of COVID and the reduction in enrollment, but not enough to require a transfer from the general fund. Although there has been a reduction in enrollment, he commented that Chartwells has done well and there is an increase in lunch program participation.

Trustee Stevens noted that the word "augment" is confusing, referring to a grace period, or time for actual numbers and data to catch up and show accuracy.

Trustee Peterson commented that for several years, the general fund has supplemented the Special Education fund, increasing every year. She expressed hope that the legislative review of the funding formula will help to augment the Special Education Fund in the future.

There are federal and state grants included in the budget. They are fluid numbers and are subject to change. Also included are the funds for bond projects, capital projects and residential tax revenues.

Trustee Peterson made a motion that the Board of Trustees approve the resolutions augmenting the FY2021 budget. It was seconded by Trustee Stevens and passed unanimously, 7-0.

*At 7:20pm President McIntyre called for a break.
The meeting resumed at 7:27pm.*

14. **(For Possible Action)** Discussion and possible action to adjust the Five-Year Capital Improvement Plan (CIP) as a result of the FY21 budget amendment. This item is being presented by Director of Business Services, Harman Bains and Finance Manager/Comptroller, Spencer Winward.

Mr. Bains explained the adjustments and minor changes made to the Five-Year CIP because of the budget amendments. He noted, in the addition of anticipated projects to be done over the summer, highlighted in yellow, that they should be reflected as negative not positive. Included is also a bond for the new Fernley High School (FHS) gymnasium. The District Facilities Committee will meet next year to discuss other future capital projects and changes.

Trustee Peterson asked for clarification regarding the highlighted area referring to the Dayton and Fernley High School Bleachers project. It was confirmed that this is for the outside bleachers, as the inside ones have already been completed.

There was discussion regarding the improvements on the school tracks scheduled for this summer. LCSD is continuing to work with POOL PACT on the FHS track and field. The concern is that a simple cleanup of the field may not be enough to allow for the passing of the impact test. This project is being continued. They discussed the pouring of concrete at the East Valley Elementary school addition. The project is progressing and may be completed for the new school year.

Trustee Stevens spoke on the Board's decision to redo the fields in twelve years. This has been part of the budget and in the current plan. LCSD is getting the information together to replace all of them, as it has been determined that it is necessary.

President McIntyre recalled the decision to budget for their replacement twelve years ago and agreed that they have gotten a lot of use out of them. He remarked that new materials like cork are used, which hold up better in extreme weather conditions.

Trustee Peterson asked if LCSD is going to keep this as part of the budget. Mr. Bains confirmed that this will continue to be in the budget and said current prices are being considered since they have increased.

Trustee Peterson made a motion that the Board approve the Five-Year Capital Improvement Plan as a result of the FY21 Final budget. It was seconded by Trustee Jones and passed unanimously, 7-0.

15. **(For Possible Action)** Discussion and possible action regarding extra-curricular activities and community use of LCSD facilities during the Nevada State of Emergency. This item is being presented by Board President, Neal McIntyre and Superintendent, Wayne Workman.

At the November Board meeting, the trustees expressed hope to have more clarification from the NIAA and the governor's office by this time. Mr. Workman explained that the governor extended the increased restrictions, the "pause", into mid-January. He asked that the Board consider the best-case scenario and make decisions as if the students will be allowed to compete in the winter sports, and decide if spectators will be allowed. He explained that the NIAA has restrictions and our Board would need to make decisions with that liability in mind. He suggested options that could allow students to engage in the extra curricular activities, but possibly reduce liability by not having spectators. A decision regarding travel will also need to be addressed. Currently there is no travel outside the district by students or staff.

Trustee Peterson expressed her opinion that the students have opportunities to play, if allowed to do so, knowing that there could be games that will be canceled if needed. She was open to live streaming the games for spectators if needed, and opening travel for students to get to games. She added that the Board would need to talk through the travel issue. She stressed that she would like the games to happen.

Mr. Workman confirmed that all of the schools are prepared to live stream events.

Trustee Stevens pointed out more of the unknown elements and restrictions to allowing travel for students; that if other districts prohibit travel, then would our students go out to other schools for every game? How many students will we have on each bus? What will the cost be for having multiple buses? How far are we willing to send the students? Will we only allow them to play each other? We don't know what some of the districts are doing and we need that information. He agreed that the students should be able to use our facilities and play, but he is still concerned about the liability.

Mr. Workman provided more information regarding buses, that we are essentially allowed one student per seat, and he offered to estimate costs of transportation. He added that there are a limited amount of buses and drivers on weekdays due to transporting students to and from home for school. Saturday games are more feasible. He offered to put together some estimations of cost based on different scenarios.

There was discussion regarding going ahead and making a plan, with Saturday games and provide this to districts to follow and participate with. They suggested having a special meeting when the governor and NIAA come out with more guidance because this would need to happen before the next Board meeting.

With the Board sounding as if they want the students to participate in extra curricular activities, all student activities, not just athletics, Mr. Workman suggested that the Board could authorize administration to move forward, within the state's current guidelines. He said a decision to open gyms needs to be considered, to allow coaches time to prepare the students, with the awareness of the increase in liability.

Trustee Crabtree agreed that all student activities are important and open gym should begin after the winter break. She feels the schools have been very cautious. She suggested to allow administration be allowed to move on the plans. She spoke on the importance of this for students well being, saying that the start of the year needs to be different for them.

President McIntyre stressed the need to begin open gym now, not waiting until after the Christmas break, in order to prepare the students if the NIAA allows them to play the games in January.

Trustee Parsons questioned planning when we don't know what sports will be allowed and felt that the NIAA needs to give more information before the Board makes a decision.

Mr. Workman clarified that all sports are allowed activity but the state has set parameters where there are no contact sports, no scrimages, and only drills would be allowed. Our open gym would continue to practice under those parameters. Coaches previously submitted plans for how the state restrictions would be honored during practices, stating the wearing of masks at all times, for example. Basketball and wrestling are high risk winter sports, but students could practice for them in open gym activities, in preparation for games when they become allowed. The same would follow for fall sports.

Agreeing with Trustee Crabtree, Clerk Villines called for bringing some normalcy to the students by allowing open gym. She feels that the elements of open gym, the drills, the physical activity, would be a positive influence and better than nothing.

There was discussion regarding following the district's COVID plan, and what to do with any rise in cases. Mr. Workman explained that LCSD is actively engaged with the health department in monitoring any cases and we are already following all restrictions. We would be advised to cancel games or stop a team if there were an increase in positive cases.

Trustees Crabtree spoke on the levels of care LCSD has taken to follow the restrictions and health measures. She made a motion that LCSD allow open gyms effective immediately, allow all extra curricular groups to begin participation, and, as NIAA makes decisions, allow administration to react with timeliness and prudence to their recommendations. It was seconded by Trustee Peterson.

Trustee Parsons asked for clarification of "open gym". Mr. Workman confirmed that open gym is structured for any student to participate at that time for that specific activity with direction of the coaches.

Clerk Villines requested more information on the costs of buses and any financial impact, for furthering the conversation at the next meeting.

Trustee Parsons suggested allowing travel at this time.

Bonita Stevens, LCSD Transportation Supervisor reminded the Board of the various considerations involved in transporting the students to games including, transporting Junior Varsity and Varsity teams, how many students, how many buses, distance, overnight trips, and driving limitations for the drivers. Our drivers are also delivering meals to students and transporting kids to and from school. We would essentially triple the buses with the current capacity restrictions. LCSD has a limited amount of bus drivers so Saturday competitions are the best option for a game schedule. It is possible for second driver go in order to travel long distances without the need to stay overnight.

Mr. Workman recommended no overnight stays for liability reasons. He suggested the Board allow administration to organize travel that was feasible, safe and within the guidelines.

Trustee Peterson recommended wording the motion as if it were going to happen within the current restrictions, so we have a plan. When the NIAA gives more direction, the Board can meet again to make changes.

Clerk Villines feels, until the governor gives his new guidance in mid-January, it is too early to decide on travel.

President McIntyre agreed and added that the Board could have an emergency meeting regarding travel when they have more information.

Mr. Workman summarized that the travel prohibition will continue until there is more information.

Trustee Crabtree amended the motion keep the moratorium on travel until the next meeting and to add that they would call a special meeting for the Board when they get more information from the NIAA, in addition to LCSD open gyms, effective immediately, allowing extra curricular groups to come back and participate.

Trustee Stevens opened the discussion regarding spectators, considering the Board's decision in November to not allow outside entities to use facilities. They discussed the option to live stream the games rather than have fans.

Trustee Crabtree restated the motion in entirety, that LCSD, effective immediately, allows extra curricular activity, allows open gym, with the recommendations if anything happens before the NIAA recommendations come out, that administration can look at the happenings, that as soon as the NIAA has given us the recommendations, that the Board president and this Board will have a special meeting to define some of the extra points that we need to define, for clarification and direction to our district.

Trustee Peterson seconded the restated motion.

Mr. Bains confirmed that additional costs were put in the transportation budget, however, it is to be determined if that will provide for three times the need.

The motion passed unanimously, 7-0.

16. **(For Possible Action)** Discussion and possible action regarding an update from the IT Department and a new contract with Oasis Online. This item is being presented by Director of Business Services, Harman Bains; IT Supervisor, Alan Medeiros and Oasis Online President/CEO, Dan Slentz.

Mr. Bains spoke on the work of the IT department over the past 6 months working with the families, students and teachers. Some of the completed projects mentioned were the fiber project, set up and distribution of over 900 Team Mobile Hotspots, and other hotspots for areas that don't accept Team Mobile, set up and distribution of over 400 teacher devices, and set up and distribution of over 2300 student chromebooks, with another 3700 soon to arrive for students. He reported that we will have a 1:1 ratio of student to device very soon.

Trustee Peterson commented on the progress they have made, noting that the E-Rate funding is good to have.

Trustee Parsons inquired about the cost of the chromebooks. They were approximately \$218-240 each.

Trustee Peterson asked about the hotspots that were provided to families. Mr. Bains explained that after the year is over, the service will be ended.

Mr. Bains also spoke on the great work of Oasis Online, supporting the IT department and working to fill our vacant IT positions. They have offered a new contract and LCSD recommends securing this 3 year contract to employ Oasis Online services long term. He commented that this contract will save the district up to \$79,000 annually.

Trustee Parsons brought up the spending in the IT department and recalled being the first to ask that the district go private for this service. She appreciated that they got us up and going, but in the future she would like to get bids for comparison. There was discussion clarifying that bids, per statute, are not required for professional services, but the Board could request bids as a unique request.

Trustee Peterson made a motion that the Board of Trustees approve the contract with Oasis Online. It was seconded by Trustee Stevens. Trustee Crabtree abstained from voting due to a conflict of interest. The motion passed 6-0, with one abstention by Trustee Crabtree.

17. **(For Possible Action)** Discussion and possible action to approve the 2021-2022 certified staff recruiting plan and travel. This item is being presented by Director of Human Resources, Dawn Huckaby.

Mrs. Huckaby spoke on the plans for recruitment for the 2021-22 school year. She added that it will be an interesting recruiting year, but efforts will continue with recruiting fairs, not knowing if they are going to happen yet. They may be virtual. The department is continuing to increase the LCS D presence on social media and the district has approved another cohort of candidates for the Grow Your Own Scholarship. Four employees will be graduating in December and will be teachers here next year.

Trustee Peterson commented that the state deserves credit for the grant funds applied to this scholarship.

Trustee Crabtree complimented her on the program. She asked what numbers will be needed for the next year. There may be upwards of 50 vacancies but it has not been determined yet. The LCS D scholarship was called Grow Your Own in that LCS D is helping our own employees fulfill their dream to become teachers. She spoke on Mr. Stevens' practice of keeping track of teachers that are from Lyon that come back to teach.

Clerk Villines made a motion, seconded by Trustee Stevens to approve the 2021-2022 certified staff recruiting plan and travel. The motion passed unanimously, 7-0.

18. **(For Possible Action)** Discussion and possible action regarding a report on the graduation rates of the Lyon County School District Class of 2020. This item is being presented by Director of Secondary Curriculum, Instruction and Assessment, Jim Gianotti.

Mr. Gianotti wished everyone a Merry Christmas. He referred to the Graduation Rates Report highlighting that the graduation rate has gone up for 5th year in a row. He gave a shout out to teachers, administrators and counselors. A special shout out went to the Adult Ed and Alternative Education programs for catching students that would otherwise not be counted. They made up about 3% of the rate this year.

Trustee Peterson was pleased that the numbers are very good, in spite of COVID and the move to online learning. She made a motion, seconded by Clerk Villines to approve the report on the graduation rates of the LCS D Class of 2020. The motion passed unanimously, 7-0.

19. **(For Possible Action)** Discussion and possible action regarding the annual Board Self-evaluation. This item is being presented by President, Neal McIntyre.

President McIntyre spoke on the evaluations completed by each of the trustees. He read the summary of the five standards.

Vision, Leadership & Accountability = Highly Effective

Board Governance & Policy = Effective

Communication & Community Relations = Highly Effective

Fiscal Resources, Staff Recruitment & Environment = Highly Effective

Ethical Leadership = Effective

He read the summary of the five goals.

Push sound education initiatives through legislation and educate stakeholders = Effective

Continue to increase safety in our schools = Highly Effective

Analyse and address crowding in our schools = Highly Effective

Fulfill mandated training requirements per NRS = Effective

Attend school functions outside Board meetings = Effective

Increase graduation rates and test scores = Effective

He summarized that the scores show the Board's work to improve the education of the children of our district.

Trustee Peterson mentioned that they should work on Board goals, address the areas needing improvement and suggested having a Board workshop.

They discussed the effects of COVID on how they scored the goals. Some felt that they were not able to achieve the goals due to COVID, therefore the ratings don't necessarily reflect where the Board truly is.

20. **(For Possible Action)** Discussion and Possible Action regarding new LCSD Policy ID: Student Activities as a second and final reading. This item is being presented by Deputy Superintendent, Tim Logan.

Trustee Stevens made a motion that the Board of Trustees approve the new LCSD Policy ID: Student Activities as a second and final reading. It was seconded by Trustee Jones.

Trustee Parsons spoke on allowing a specific group to use the facilities, questioning if it was appropriate to encourage them.

Mr. Lattin, legal counsel, pointed out that this was Trustee Parsons's personal view, not the view of the Board as a whole. The issue in question is an equal access issue and he stated that the policy is in accordance with the federal and state law and recommended it's approval.

Trustee Peterson stated for the record, that these are Trustee Parsons' personal opinions and not the opinion of the Board.

Trustee Jones argued that the group does needs encouragement.

Trustee Crabtree clarified that these are our children, not outside groups of adults.

Trustee Parsons agreed with not being mean or discriminating, but she doesn't want to have the group and would not vote in favor of the policy.

Trustee Stevens stated that he is not amending his motion.

On calling for the vote, the motion passed, 6-1, Trustee Parsons voted nay.

21. **(For Possible Action)** Discussion and possible action regarding new LCSD Policy JFCD: Suicide Prevention as a second and final reading. This item is being presented by Director of Elementary Curriculum, Instruction and Assessment, Heather Moyle.

Trustee Stevens made a motion that the Board of Trustees approve the new LCSD Policy: JFCD: Suicide Prevention as a second and final reading. It was seconded by Trustee Jones and passed, 7-0.

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, Neal McIntyre and Superintendent, Wayne Workman.

Board President, Neal McIntyre and Superintendent, Wayne Workman

Next Board Meeting January 26th, 2020, location at the PLC

New Board Member Oath of Office

Election of Board Officers

Reorganization of Committee Representatives

FY20 Audit

Standing item regarding extra-curricular use of facilities.

District Performance Plan Update

Public Safety Resolution in Fernley

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).

24. **ADJOURN:** The meeting adjourned at 8:50pm.

Good afternoon Board Members,

On the December 15, 2020, agenda items there is an item for augmenting the LCSD Nutritional Fund by \$170,000. Will you please explain the need for this more clearly for the general public to understand? Why is LCSD having to move money from the general fund to the nutrition fund? What is the purpose of doing this? Is it because there is a budget shortfall regarding the contract with Chartwell's? I have been asked if I know why this is being done, so I thought I should just ask you directly.

Thank you,

Kathy Rudy
LCCSEA President
FES/FIS Lead Custodian

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.

Policy #BC/BCA
Adopted 09/25/07



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.

Signature of New Board Member

Date

Printed Name of New Board Member

Board President

Date

Superintendent

Date

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 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.

Lyon County School Board Committee Representatives

Debt Management Committee		
Year	Trustee Representative	Alternate Representative
2018	Holly Villines	Kimber Crabtree
2019	Holly Villines	Kimber Crabtree
2020	Holly Villines	Kimber Crabtree
2021		

NASB Legislative Committee		
Year	Trustee Representative	Alternate Representative
2018	John Stevens	Neal McIntyre
2019	John Stevens	Neal McIntyre
2020	John Stevens	Kimber Crabtree
2021		

CTE Committee		
Year	Trustee Representative	Alternate Representative
2018	John Stevens	Charley Shirley
2019	John Stevens	Sherry Parsons
2020	John Stevens	Sherry Parsons
2021		

School Safety Committee		
Year	Trustee Representative	Alternate Representative
2018	Sherry Parsons	Charley Shirley
2019	Sherry Parsons	Barbara Jones
2020	Sherry Parsons	Barbara Jones
2021		

NIAA Committee		
Year	Trustee Representative	Alternate Representative
2018	Neal McIntyre	Bridget Peterson
2019	Neal McIntyre	Bridget Peterson
2020	Neal McIntyre	Bridget Peterson
2021		

NNDA Committee		
Year	Trustee Representative	Alternate Representative
2018	Kimber Crabtree	John Stevens
2019	Kimber Crabtree	John Stevens
2020	Bridget Peterson	Barbara Jones
2021		

Lyon County Human Services Committee		
Year	Trustee Representative	Alternate Representative
2018	Kimber Crabtree	Holly Villines
2019	Kimber Crabtree	Holly Villines
2020	Kimber Crabtree	Holly Villines
2021		

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 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, hbains@lyoncsd.org

2018 - Holly Villines; alternate Kimber Crabtree

2019 - Holly Villines; alternate Kimber Crabtree

2020 - Holly Villines; alternate Kimber Crabtree

Legislative/NASB 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 30minutes. 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, Debb Oliver, 949-565-5004, doliver@nvasb.org

2018 – John Stevens; alternate Neal McIntyre

2019 – John Stevens; alternate Neal McIntyre

2020- John Stevens; alternate Kimber Crabtree

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. There is also a national meeting every year within the first two weeks of December. Location rotates every year (East, Midwest and West Coast) and is about four days long. The current role of our two Board of Trustees members is that of Chairman and Vice-Chairman, however it is up to the advisory board who they nominate and vote in. It doesn't have to be a Board of Trustee member, but it has been in the past. Committee members must stay up to date on any NRS, Federal and State Department of ED changes.

They need to have a working knowledge and understanding of State and Federal grants. 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. (lyoncsd.org/curriculum)

Contact Jim Gianotti 775-463-6800, jimgianotti@lyoncsd.org

2018 – John Stevens; Charles Shirley- alternate

2019 – John Stevens; Sherry Parsons- alternate

2020 – John Stevens; Sherry Parsons- alternate

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 state must be divided into regions based upon pupil population. Members of the board are NOT just

school district board members. The Board of Control will make revisions, deletions, and additions to regulations regarding athletics in the state of Nevada.

The NIAA Board of control shall elect 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. These meetings are held every 3 months with 1 meeting in Vegas and 3 meetings in Reno. The meetings are usually 2 days long (Tues/Wed. or Wed/Thurs.) and last from 10am-5pm. Traditionally there is a meeting the following months:

Jan. – Reno

March/April - Reno

May/June – Vegas

Sept-Dec - Reno

The only time the Lyon County 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. The agenda items up for discussion and action are posted on the NIAA.com website.

There is an opportunity for a member of our school board to be elected to serve on the NIAA Board of Control. The NASB executive committee narrows the list of nominees and the NASB Directors vote to fill the (July 2017) opening on the NIAA Board of Control.

Contact Lori Lotts, Administrative Assistant, 775-453-1012 llotts@niaa.com

2018 – Neal McIntyre; Bridget Peterson alternate

2019 – Neal McIntyre; Bridget Peterson alternate

2020 – Neal McIntyre; Bridget Peterson alternate

NNDA Representative:

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 including education, workforce development, capital acquisition, infrastructure development, code and policy improvement, business

development and expansion, health care, technology and more... with the goal of supporting and enhancing the best possible climate for business success. (NNDA.org)

Contact Robert Hooper 775-883-4413

2018 – Kimber Crabtree; John Stevens, alternate

2019 – Kimber Crabtree; John Stevens, alternate

2020 – Bridget Peterson; Barbara Jones, alternate

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 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 tlogan@lyoncsd.org

2018 - Sherry Parsons; Charles Shirley – alternate

2019 – Sherry Parsons; Barbara Jones – alternate

2020 - Sherry Parsons; Barbara Jones – alternate

Lyon County Human Services:

A school board trustee will represent the school district on Human Services advisory board. It is a great opportunity to bring the voice of the school district, children, and parents to our board meetings. The advisory board typically meets once each quarter, on Monday afternoons from 3-5 p.m. in Silver Springs. There are occasional work sessions. (lyon-county.org)

Contact Shayla Holmes 775-577-5009 ext. 330, sholmes@lyon-county.org

2017 - Kimber Crabtree; Holly Villines - alternate

2018 - Kimber Crabtree; Holly Villines – alternate

2019 - Kimber Crabtree; Holly Villines – alternate

Attitude of Gratitude

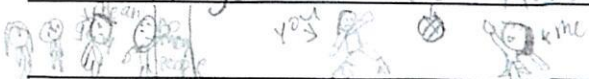
My name is Elena and I am successful at _____
Student Name

FERNLEY ELEMENTARY SCHOOL, because of Mrs. Vazquez.
Teacher/staff member name

I want to thank him/her for Being a great teacher,

Thank you For being my Brothers and
my teacher, you are my favorite teacher
of all, I will make you more
presents you deserve it, your hugs
warm me up so much. :)

Thank You for being my teacher
and best one, hope you cheer up
Hugs and kisses,



Signed: Elena Guadalupe

Student signature



Attitude of Gratitude

My name is Holden and I am successful at

student name

Silver Stage because of Mrs. townley.

school name

teacher/staff member's name

I want to thank him/her for helping out around
the school. I know how tough it
is with the kids and Covid-19.
but I hope that you and everyone
can push through these tough times

Thank you so much for your
hard work.

Signed: Holden Edmiston

student signature



Attitude of Gratitude

Unit 2

My name is Rachel Long and I am successful at
student name

Siller stage middle because of Officer Bridges.
School school name teacher/staff member's name

I want to thank him/her for keeping our school safe and taking time out of your day to come out to our school to keep us safe. Thank you so much, not only keeping us safe but making me feel safe. I thank you so so much.

Signed: Rachel Long
student signature



Attitude of Gratitude

My name is Carley and I am successful at
Student Name

FERNLEY ELEMENTARY SCHOOL because of Mr. wright
Teacher/staff member name

I want to thank him/her for for teaching me
a bunch when I came
to 3rd grade he helped
me in math a lot
I really needed the help
and I'm glad he taught
he a lot.



Signed: Carley Calibro
Student signature

Attitude of Gratitude

My name is Keven Mueller and I am successful at
student name

Silver stage middle school because of Janitors.
school name teacher/staff member's name

I want to thank him/her for cleaning up after us for years
and for taking care of the school. I hope you guys
have an amazing life.



Signed: Keven

student signature

ATTITUDE OF GRATITUDE

My name is Avah and I am successful at Riverview Elementary School because of Mrs. Boyle.

I want to thank him/her for helping me get
Smarter and smarter
over the year. In
first grade! And she
always used to tell
me what was right and wrong

Signed: Avah



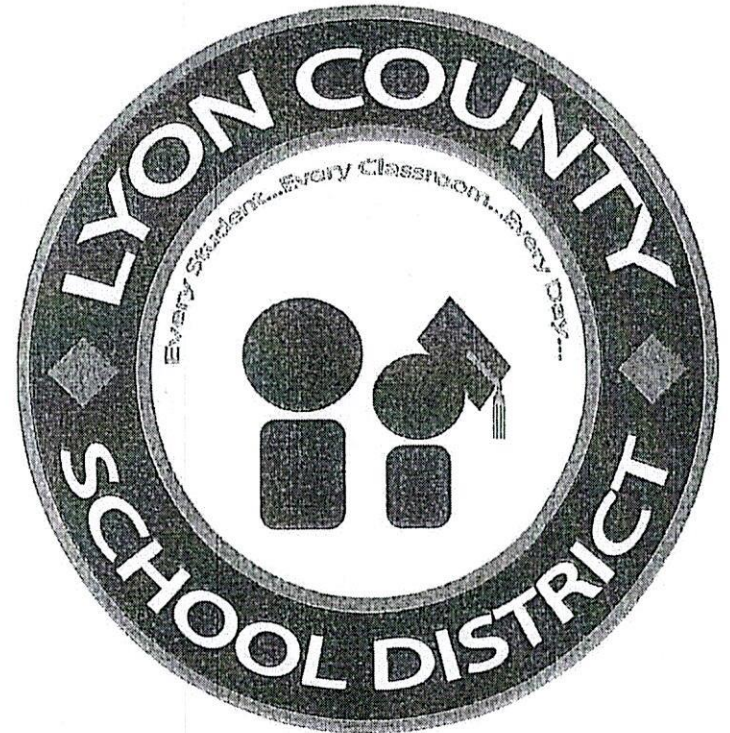
Attitude of Gratitude

My name is Caileigh and I am successful at _____
student name

Fernley Intermediate School because of MRS. Fox.
school name teacher/staff member's name

I want to thank him/her for being an amazing, supportive
teacher. She always supported me and my
fellow students. When something was wrong,
she made sure that it became right. She
was/is always kind.

Signed: Caileigh Boyd
student signature



Attitude of Gratitude

My name is Claire Wilcox and I am successful at

student name

FIS because of Mr. Nott

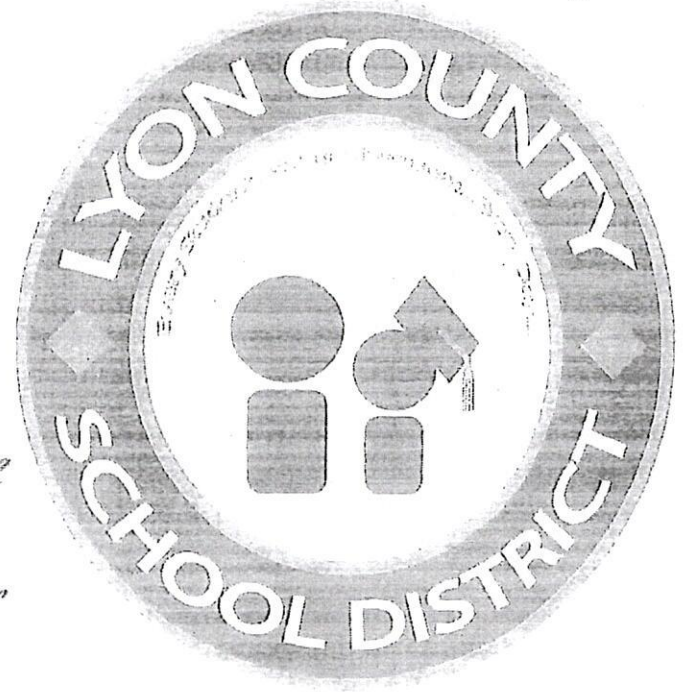
school name

teacher/staff member's name

I want to thank him/her for Making sure I'm
always understanding what
we are doing in math that
day, and math has always
been a big struggle and
a boring subject for me
but this year he has made
it fun and really easy for
me. I have never had a teacher
as fun and easy going
like him.

Signed: Claire Wilcox

student signature



**LYON COUNTY SCHOOL DISTRICT
LICENSED**

PERSONNEL REPORT LIC0101 – January 26, 2021

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

SEPARATIONS:

SCHOOL/SITE	POSITION	EFF. DATE	EMPLOYEE
Fernley High	Teacher	1/22/21	Heather Snyder

OTHER CONSIDERATIONS:

SCHOOL/SITE	POSITION	REQUEST	REASON	EFF. DATE	EMPLOYEE

LYON COUNTY SCHOOL DISTRICT

CLASSIFIED

PERSONNEL REPORT CL0101- January 26, 2021

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
Fernley Intermediate	School Secretary		X	(J. Bird)	1/6/21	Carlie Fagundes
Silver Stage High	Custodian		X	(F. Yanez)	1/5/21	Robert Underwood
Silverland Middle	School Secretary		X	(A. Henderson)	1/8/21	Julia Torres
Transportation	Mechanic		X	(D. Smith)	1/4/21	David Rife

SEPARATIONS:

SCHOOL/SITE	POSITION	EFF. DATE	EMPLOYEE
Food Service	FS Assistant	12/18/20	Guadalupe Rojas
Maintenance	Maintenance III	12/17/20	Brian Burch
Silver Stage Middle	Half-time Classified Specialist	12/10/20	Samantha Horning
Transportation	Bus Driver	12/17/20	Debra Wells
Transportation	Bus Driver	6/4/20	Michelle Ault
Transportation	Bus Driver	1/29/21	Neoma Pruitt

OTHER CONSIDERATIONS:

SCHOOL/SITE	POSITION	REQUEST	REASON	EFF. DATE	EMPLOYEE
District Office	Grants Coordinator	From Grants Fiscal Admin Support	Open position	12/8/20	Kayleen Larkins
Fernley High	Principal's Secretary	From SMS School Secretary	Open position	1/4/21	Amy Henderson
Fernley Intermediate	Principal's Secretary	From FIS School Secretary	Open position	12/17/20	Jennifer Bird
Transportation	Admin. Secretary	From DO Grounds+Transport	Open position	12/4/20	Robert Halterman

	DAC	Description	Name
1	DAYTON ELEMENTARY SCHOOL	Xduty - MTSS Program Facilitator .5FTE	SOUKUP, NICOLE
2	DAYTON INTERMEDIATE SCHOOL	Xduty - Academic Team Middle School	JERGESEN, ARVELLA
3	DAYTON INTERMEDIATE SCHOOL	Xduty - Volleyball 7	SANTOS, MAREN
4	DAYTON INTERMEDIATE SCHOOL	Xduty - Volleyball 8	HOUK, DUSTI
5	FERNLEY HIGH SCHOOL	Xduty - Basketball Boys Assistant	KNUTSON, CADE F
6	FERNLEY HIGH SCHOOL	Xduty - Basketball Boys Assistant	DUNN, RALPH
7	FERNLEY HIGH SCHOOL	Xduty - Basketball Boys Assistant	WAGNER, CODY
8	FERNLEY HIGH SCHOOL	Xduty - Basketball Boys Head	MILLER, DEREK
9	FERNLEY HIGH SCHOOL	Xduty - Basketball Boys Head	BURNS, DAVID
10	FERNLEY HIGH SCHOOL	Xduty - Basketball Girls Assistant	WILSON, ALLEN ROSS
11	FERNLEY HIGH SCHOOL	Xduty - Basketball Girls Assistant	KIEBKE, MELISSA
12	FERNLEY HIGH SCHOOL	Xduty - Basketball Girls Head	KINGSTON, THOMAS
13	FERNLEY HIGH SCHOOL	Xduty - Department Head	SORENSEN, SHAWN
14	FERNLEY HIGH SCHOOL	Xduty - National Honor Society	WEISHAHN, AMY
15	FERNLEY HIGH SCHOOL	Xduty - Wrestling Assistant	WILSON, ANTHONY
16	FERNLEY HIGH SCHOOL	Xduty - Wrestling Head	GARCIA, ERNESTO
17	SILVER STAGE MIDDLE SCHOOL	Xduty - Choir Director Middle School	DENHAM, HILARY E
18	SILVERLAND MIDDLE SCHOOL	Xduty - Academic Team Middle School	HEISELT, NATHAN E
19	SILVERLAND MIDDLE SCHOOL	Xduty - Volleyball 7	BLUNIER, ALAIN
20	SILVERLAND MIDDLE SCHOOL	Xduty - Volleyball 8	FILLMORE, JILLIAN M
21	YERINGTON HIGH SCHOOL	Xduty - MTSS Program Facilitator	ICHORD, ELIZABETH
22	YERINGTON HIGH SCHOOL	Xduty - Yearbook High School	MUELLER, KAYLA
23	YERINGTON INTERMEDIATE SCHOOL	Xduty - Activity Director Middle School	ROSS, VICKY
24	YERINGTON INTERMEDIATE SCHOOL	Xduty - Activity Director Middle School	CRANE, ELLEN
25	YERINGTON INTERMEDIATE SCHOOL	Xduty - Volleyball 7	EMHOFF, AMBER
26	YERINGTON INTERMEDIATE SCHOOL	Xduty - Volleyball 8	AIAZZI, ANASTASIA

Enrollment for Quarter Ending December 31st, 2020

To : Board of School Trustees
From: Wayne Workman, Superintendent
Date : January 26, 2021
Re: Enrollment Report

Requested By

Wayne Workman, Superintendent

STATEMENT:

Attached is the enrollment report for the second quarter ending on December 31st, 2020. Currently, our weighted student enrollment used for Distributed School Account funding has increased by 60 (0.7%) students from the first quarter ending on September 30th, 2020.

EDUCATIONAL CONSIDERATIONS:

Not applicable.

BUDGET CONSIDERATIONS:

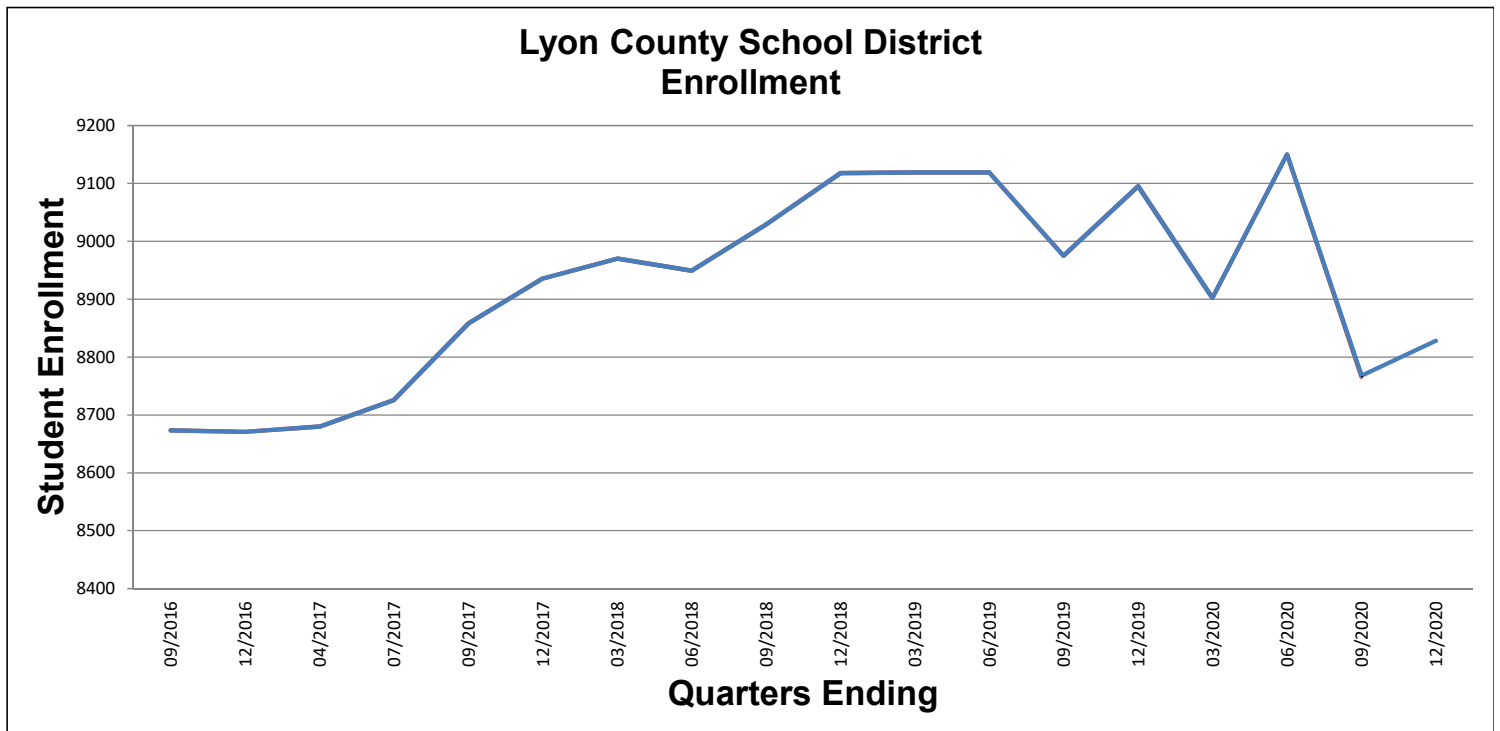
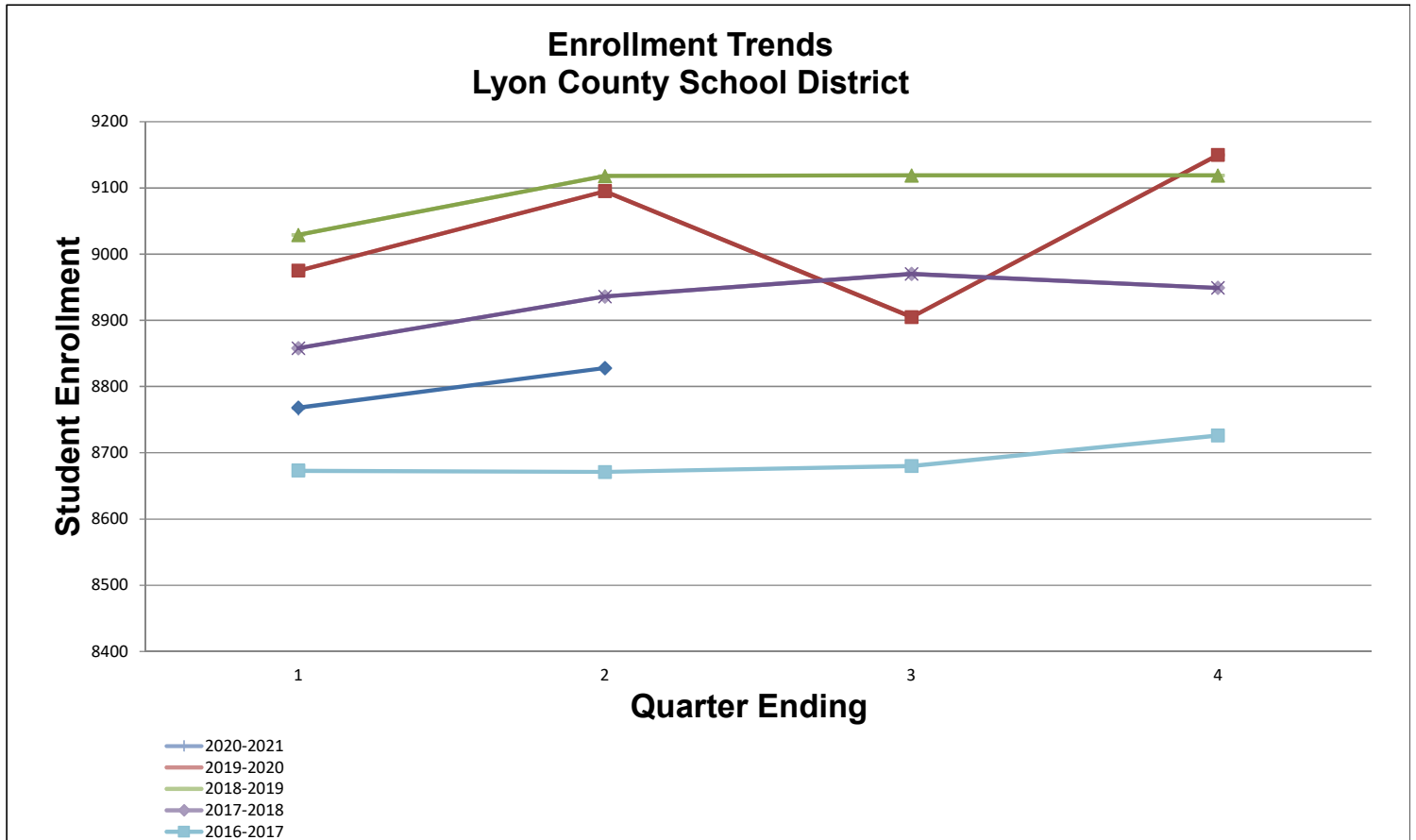
Not applicable.

Respectfully submitted,
Wayne Workman, Superintendent

Prepared by,
Sam Felix - Student Information Systems Administrator

LYON COUNTY SCHOOL DISTRICT

Enrollment for Quarter Ending December 31st, 2020



LYON COUNTY SCHOOL DISTRICT
Average Daily Enrollment for Quarter Ending December 31st, 2020

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	-	7	12			11	12	3				15					13					73
K	60	59	50			78	98	102				63			14		87					610
1	64	46	56			69	121	93				53			16		89					607
2	49	82	57			96	121	132				79			10		77					702
3	67	41	51			96	101	90				61			12		91					609
4	66	60	46			86	135	98				85			15		87					678
5	64	57	64						296				68		17			106				672
6	60	55	59						326				84		12			95				689
7				193						346			82			19		100		-		740
8				233						323			80			17		109		1		763
9					166						347			83		23			98	2		720
10					167						306			82		21			90	2		667
11					175						291			81		22			103	1		673
12					164						257			72		27			91	2		612
Ungraded					4						6								2	-		12
Enrolled School	429	407	394	426	676	436	587	518	622	670	1,207	355	313	318	96	129	445	410	383	8	8,828	
Area					2,332						4,039			986		225			1,239	8	8,828	

LYON COUNTY SCHOOL DISTRICT
Average Daily Enrollment for Quarter Ending December 31st, 2020

School	2015-2016		2016-2017		2017-2018		2018-2019		2019-2020				2020-2021		Validation Day Comparison		Current Year Comparison	
	1st	10th	1st	10th	1st	4th	1st	4th	1st	2nd	3rd	4th	1st	2nd	19-20 to 20-21		1st to Current	
	9/12	5/31	9/11	5/26	9/30	6/30	9/30	6/30	9/30	12/31	3/31	6/30	9/30	12/31	Change	%	Change	%
DES	439	446	494	482	500	503	502	512	473	476	463	473	431	429	(42)	-8.9%	(2)	-0.4%
SES	416	413	440	457	443	438	426	434	370	385	368	390	373	407	3	0.9%	33	8.9%
RES	404	425	452	459	458	473	452	460	433	429	419	445	396	394	(37)	-8.6%	(2)	-0.4%
DIS	359	362	373	365	386	389	344	346	408	406	408	408	433	426	25	6.1%	(7)	-1.7%
DHS	674	670	701	649	648	620	679	667	673	674	670	677	686	676	13	1.9%	(10)	-1.4%
Dayton	2,292	2,316	2,460	2,412	2,435	2,423	2,403	2,419	2,357	2,370	2,328	2,393	2,319	2,332	(38)	-1.6%	12	0.5%
FES	441	463	479	467	456	493	497	512	442	485	462	499	429	436	(13)	-3.0%	7	1.7%
CES	562	567	645	684	668	699	653	682	622	627	607	620	573	587	(49)	-7.9%	14	2.5%
EVES	428	445	489	509	519	522	524	536	541	534	533	540	505	518	(36)	-6.6%	13	2.5%
FIS	562	552	592	615	640	656	656	665	649	656	677	683	613	622	(36)	-5.6%	9	1.5%
SMS	557	544	559	557	598	589	644	668	671	680	689	696	672	670	1	0.1%	(2)	-0.3%
FHS	965	933	1,016	1,001	1,038	1,018	1,094	1,058	1,162	1,183	1,142	1,135	1,216	1,207	54	4.6%	(9)	-0.8%
Fernley	3,515	3,504	3,780	3,833	3,919	3,977	4,068	4,121	4,087	4,165	4,110	4,173	4,007	4,039	(80)	-2.0%	32	0.8%
SSES	648	656	692	740	398	432	395	401	360	379	339	369	335	355	(25)	-6.8%	20	5.8%
SSMS					303	296	317	310	317	317	318	327	309	313	(8)	-2.5%	4	1.4%
SSHS	239	237	248	239	258	244	285	273	293	294	296	306	322	318	29	10.0%	(5)	-1.4%
Silver Spg	887	893	940	979	959	972	997	984	970	990	953	1,002	967	986	(3)	-0.3%	19	2.0%
SVES	93	103	94	94	89	96	83	92	92	90	103	95	93	96	1	1.1%	3	3.0%
SVHS	107	107	108	105	116	117	118	119	108	113	113	120	128	129	20	18.8%	1	0.7%
Smith Val	200	210	202	199	205	213	201	211	200	203	216	215	221	225	21	10.6%	4	1.7%
YES	525	525	534	551	538	572	561	579	549	553	508	555	449	445	(100)	-18.7%	(4)	-0.9%
YIS	372	372	364	372	409	411	399	414	406	408	399	401	403	410	(3)	-0.8%	7	1.7%
YHS	368	356	382	370	381	368	391	380	396	392	388	395	390	383	(6)	-1.6%	(7)	-1.7%
Yerington	1,265	1,253	1,280	1,293	1,328	1,351	1,351	1,373	1,351	1,353	1,295	1,351	1,242	1,239	(109)	-8.0%	(4)	-0.3%
ERHS	11	9	11	10	12	13	9	11	10	14	-	16	11	8	1	8.5%	(3)	-31.1%
TOTAL	8,170	8,185	8,673	8,726	8,858	8,949	9,029	9,119	8,975	9,095	8,902	9,150	8,768	8,828	(207)	-2.4%	60	0.7%
Change	41	15	488	53	673	276	303	90	(144)	120	(193)	248	(382)	60				

Enrollment Change Between Validation Days (end of September):

15-16 to 16-17**	16-17 to 17-18	17-18 to 18-19	18-19 to 19-20	19-20 to 20-21
503 6.1%	185 2.1%	171 1.9%	(54) -0.6%	(207) -2.3%

** FY 2016-17 is the first year which included pre-k students.

Enrollment Change During School Year:

2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
1st to 10th	1st to 10th	1st to 4th	1st to 4th	1st to 4th
15 0.2%	53 0.6%	91 1.0%	90 1.0%	175 1.9%

**Information Technology
Service Ticket Report
12/1/2020 - 12/31/2020**

Created 12/1/2020 - 12/31/2020

Ticket Type	DO	Adult	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	5	0	0	0	0	0	0	0	0	0	0	4	2	4	0	0	0	1	0	1	0	2	0	0	17
Normal	26	5	0	0	0	29	16	39	34	0	25	18	41	32	14	30	29	27	18	22	18	24	13	22	482
Project	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0	2
Total	32	5	0	0	0	29	16	39	34	0	25	22	43	36	14	30	29	28	19	23	18	26	13	22	501

Closed 12/1/2020 - 12/31/2020

Ticket Type	DO	Adult	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
	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
	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
	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
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
	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
	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
	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
Medium	Closed	3	0	0	0	0	0	0	0	0	0	4	2	4	0	0	0	1	0	1	0	2	0	0	17
	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
	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
	Total	3	0	0	0	0	0	0	0	0	0	4	2	4	0	0	0	1	0	1	0	2	0	0	17
Normal	Closed	24	5	0	0	30	14	36	36	0	27	19	44	34	17	29	26	30	14	20	18	20	22	24	489
	Canceled	0	0	0	0	0	1	2	1	0	0	0	0	0	2	0	0	2	0	0	2	0	0	0	10
	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
	Total	24	5	0	0	30	15	38	37	0	27	19	44	34	19	29	26	32	14	20	20	20	22	24	499
Project	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
	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
	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
	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
Total	Closed	27	5	0	0	30	14	36	36	0	27	23	46	38	17	29	26	31	14	21	18	22	22	24	506
	Canceled	0	0	0	0	0	1	2	1	0	0	0	0	0	2	0	0	2	0	0	2	0	0	0	10
	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
	Total	27	5	0	0	30	15	38	37	0	27	23	46	38	19	29	26	33	14	21	20	22	22	24	516

**Information Technology
Service Ticket Report
12/1/2020 - 12/31/2020**

Closed by Site/District Tech

Technician Type		DO	Adult	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	4	3	4	2	0	0	2	2	0	5	0	2	4	0	0	4	5	5	1	43
I. T. Tech		26	5	0	0	0	25	12	29	27	0	27	20	31	31	11	16	21	28	10	16	15	17	13	20	400
Oasis Support		1	0	0	0	0	1	0	5	8	0	0	1	13	7	3	13	3	1	4	5	1	0	4	3	73

Open as of 12/31/20

Ticket Type		DO	Adult	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	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
Normal	Open	4	0	0	0	0	1	0	2	1	0	0	1	1	0	0	2	1	1	4	1	3	8	1	5	36
	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	3	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	5	0	0	1	0	0	1	0	11
	Total	7	0	0	0	0	1	0	2	1	0	0	1	2	0	0	2	6	1	4	2	3	8	2	5	47
Project	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	1	0	0	0	0	0	1
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0	1
Total	Open	4	0	0	0	0	1	0	2	1	0	0	1	1	0	0	2	1	1	4	1	3	8	1	5	36
	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	3	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	5	0	1	1	0	0	1	0	12
	Total	7	0	0	0	0	1	0	2	1	0	0	1	2	0	0	2	6	1	5	2	3	8	2	5	48

Quarterly Expense Reporting

The format below mimics the format and information found in the annual 387.303 reports. The intent is to simplify data, remain consistent in reporting formats, and to provide for better continuity.

We ask for all general fund teachers to be broken out into the following categories in order to properly account for categories of instructional personnel. As instructional staff teaching core classes are eligible for CSR funding, only licensed regular education instructors can be counted. Please only report expenses for the grades covered by the program implemented by your district.

Per NRS 388.700 "only instruction staff teaching core classes may be eligible to qualify for CSR funding. Teachers of art, music, physical education or special education, teachers who teach one or two specific subject areas to more than one classroom of pupils, and counselors, librarians, administrators, deans and specialists cannot be counted for the purposes of class-size reduction."

Expenditures

OBJECT CODE 100 SALARIES

Function 1000 INSTRUCTION

Total State Grant		
Fund- 238 (CSR)	FY2021 <u>YTD ACTUAL</u>	FY2021 BUDGETED ALLOCATION AMOUNT
FTE's (Count)	Salaries + Benefits	Salaries + Benefits
24.05	\$ 1,030,238.32	\$ 1,038,574.30
-	\$ -	\$ -

FTE By Grade					
Grade	# of CSR FTE	CSR FTE Salary	CSR FTE Benefits	Supplemental Funded (Y/N)	Number of Supplemental Teachers
1	8.61	254942.1	113935.82	No	
2	8.25	244205.04	109171.95	No	
3	7.19	212838.39	95145.02	No	
4					
5					
6					
Total	24.05	711985.53	318252.79	0	0

Legend

Input field=	
Formulaic field=Do not overwrite	

Plan	Alternative
Quarter	Q2
School District	Lyon
Contact Person	Dawn Huckaby
Email Address	dhuckaby@lyoncsd.org

*Note, you must select a class size program from the list in cell D4 in order for the district ratio table to populate as you input the ratios by school

Does your district provide half-day kindergarten?	No
---	----

Quarterly Class-Size Ratio Report FY21

First Quarter Period of July 1- Sept. 30
Second Quarter Period of Oct 1- Dec 31
Third Quarter Period of Jan 1- March 31
Fourth Quarter Period of Apr 1- Jun 30

Please email to : meganp@doe.nv.gov
 Questions/concerns : Megan Peterson 775-687-9236

District Ratios				
Grade	Current Base Ratio	Historical Base Ratio	CSR Ratio	Target Ratio
K	18.50	21.80	N/A	16
1	25.96	21.60	19	22
2	25.31	22.00	20	22
3	29.28	25.30	22	22
4			24	25
5			24	25
6			23	25

* For any CSR ratio that highlights red in the table above, the district will need to amend their annual plan to address the shortfall.

Class size ratio reporting by school:

School Code	School Name	Grade	ADE	Count of Teachers			Ratios		Classroom Configuration (Number of Classrooms)		
				General Funded	CSR Funded	Total	Base Line Ratio	Combined	Self-Contained	Team Teaching	Other
209	Cottonwood Elementary	K	98.14	5		5	20	20			
209	Cottonwood Elementary	1	120.52	4	1.00	5	30	24			
209	Cottonwood Elementary	2	120.54	4.75	1.25	6	25	20			
209	Cottonwood Elementary	3	101.04	3.81	1.19	5	27	20			
209	Cottonwood Elementary	4	135.12	5		5	27	27			
201	Dayton Elementary	K	59.68	4		4	15	15			
210	Dayton Elementary	1	64.28	3	1.00	4	21	16			
201	Dayton Elementary	2	48.58	2	1.00	3	24	16			
201	Dayton Elementary	3	66.80	2	1.00	3	33	22			
201	Dayton Elementary	4	66.32	2		2	33	33			
201	Dayton Elementary	5	63.86	3		3	21	21			
201	Dayton Elementary	6	59.60	2		2	30	30			
206	East Valley Elementary	K	102.22	5		5	20	20			
206	East Valley Elementary	1	93.32	3	1.00	4	31	23			
206	East Valley Elementary	2	131.70	5	1.00	6	26	22			
206	East Valley Elementary	3	89.54	3	1.00	4	30	22			
206	East Valley Elementary	4	97.90	4		4	24	24			
203	Fernley Elementary	K	77.58	4		4	19	19			
203	Fernley Elementary	1	68.64	2.39	1.61	4	29	17			
203	Fernley Elementary	2	96.46	4	1.00	5	24	19			
203	Fernley Elementary	3	96.32	2	1.00	3	48	32			
203	Fernley Elementary	4	86.12	4		4	22	22			
303	Fernley Intermediate	5	296.06	13		13	23	23			
303	Fernley Intermediate	6	325.88	15		15	22	22			
211	Riverview Elementary	K	49.72	3		3	17	17			
211	Riverview Elementary	1	56.06	2	1.00	3	28	19			
211	Riverview Elementary	2	56.86	2	1.00	3	28	19			
211	Riverview Elementary	3	51.30	2	1.00	3	26	17			

211	Riverview Elementary	4	45.56	2		2	23	23			
211	Riverview Elementary	5	63.90	2		2	32	32			
211	Riverview Elementary	6	58.76	2		2	29	29			
205	Silver Stage Elementary	K	62.94	3		3	21	21			
205	Silver Stage Elementary	1	53.26	2	1.00	3	27	18			
205	Silver Stage Elementary	2	78.94	3	1.00	4	26	20			
205	Silver Stage Elementary	3	60.52	2	1.00	3	30	20			
205	Silver Stage Elementary	4	84.68	4		4	21	21			
304	Silver Stage Middle	5	67.60	3		3	23	23			
304	Silver Stage Middle	6	83.68	4		4	21	21			
602	Smith Valley	K	13.76	1		1	14	14			
602	Smith Valley	1	16.08	1		1	16	16			
602	Smith Valley	2	10.00	1		1	10	10			
602	Smith Valley	3	12.00	1		1	12	12			
602	Smith Valley	4	15.00	1		1	15	15			
602	Smith Valley	5	17.44	1		1	17	17			
602	Smith Valley	6	11.54	1		1	12	12			
210	Sutro Elementary	K	59.24	3		3	20	20			
210	Sutro Elementary	1	45.64	2	1.00	3	23	15			
210	Sutro Elementary	2	82.20	3	1.00	4	27	21			
210	Sutro Elementary	3	40.64	2		2	20	20			
210	Sutro Elementary	4	60.00	2		2	30	30			
210	Sutro Elementary	5	57.08	2		2	29	29			
210	Sutro Elementary	6	54.78	2		2	27	27			
202	Yerington Elementary	K	87.10	5		5	17	17			
202	Yerington Elementary	1	89.40	4	1.00	5	22	18			
202	Yerington Elementary	2	77.02	3	1.00	4	26	19			
202	Yerington Elementary	3	91.22	3	1.00	4	30	23			
202	Yerington Elementary	4	87.48	4		4	22	22			
302	Yerington Intermediate	5	106.28	4		4	27	27			
302	Yerington Intermediate	6	94.74	4		4	24	24			

REQUEST FOR VARIANCE JUSTIFICATION FY21

Lyon County School District is notifying the Nevada State Board of Education that a variance from the limitation of pupils per licensed teacher in Cottonwood Elementary School School was approved by the School District Superintendent.

Grade requesting variance:	Grade Ratio:	NRS 388.700	SB 555 Funded	Alternative NRS 388.720
Kindergarten <u>X</u>	<u>20</u>	16:1	-	-
Grade One <u>X</u>	<u>24</u>	16:1	17:1	22:1
Grade Two _____	_____	16:1	17:1	22:1
Grade Three _____	_____	18:1	20:1	22:1
Grade Four <u>X</u>	<u>27</u>			25:1
Grade Five _____	_____			25:1
Grade Six _____	_____			25:1

Star Rating	FRL %	ELL%	Justification for Variances				
			Facility Limitations	Difficulty Hiring Teacher	Difficulty Hiring Due To	Funding Limitations	Other
1 star	61.66	3.07	Yes	Yes	Location	Yes	Yes

Facility Limitations:
There are facility restrictions, but this is not the only reason for asking for a variance. With the all day kindergarten and Pre-K expansion, our facilities are being limited and this is affecting our elementary schools.


Difficulty Hiring Instructors:
There are difficulties hiring teachers in all Lyon County School District schools due to the rural setting and five unique areas within the District. Teacher hiring is difficult, we designated Elementary teachers as a critical need area, but this is not our only reason for requesting a variance.

This is the biggest reason for variance request. In order to add another teacher we would need an additional \$80,000. This is a hardship on the district financially. We are currently only slightly above the class size requirement, but we are unable to justify hiring a new teacher and create such small classes and would require funding that is not cost effective.

Projected Enrollment Growth:
The enrollment numbers are stable and have largely been for our district for years. If these class sizes do grow larger we would look at adding teachers.

Detailed School Level Plan to Reduce Student-to-Teacher Ratios (Including Timeframes):
If our numbers do grow then we would need to hire another teacher and share them between grades to lower the class sizes. This will be re-evaluated at the start of each quarter.

Other:
We moved teachers to lower grades in order to return students to school full-time in lower grades such as K-2. Third grade -4 grade will is hybrid model having 1/2 the students in the classroom each week. Therefore, for 20-21 only, our 4th grade numbers will be higher but the number of students in a class each week will be half the number shown. If our numbers do grow then we would need to hire another teacher



Signature, District Superintendent of Schools

1/20/21

Date

State Board Approved ? Yes: X No: _____

REQUEST FOR VARIANCE JUSTIFICATION FY21

Lyon County School District is notifying the Nevada State Board of Education that a variance from the limitation of pupils per licensed teacher in East Valley Elementary School School was approved by the School District Superintendent.

Grade requesting variance:	Grade Ratio:	NRS 388.700	SB 555 Funded	Alternative NRS 388.720
Kindergarten <u>X</u>	<u>20</u>	16:1	-	-
Grade One <u>X</u>	<u>23</u>	16:1	17:1	22:1
Grade Two _____	_____	16:1	17:1	22:1
Grade Three _____	_____	18:1	20:1	22:1
Grade Four _____	_____			25:1
Grade Five _____	_____			25:1
Grade Six _____	_____			25:1

Star Rating	FRL %	ELL%	Justification for Variances				
			Facility Limitations	Difficulty Hiring Teacher	Difficulty Hiring Due To	Funding Limitations	Other
3 star	56	3.24	Yes	Yes	Location	Yes	

Facility Limitations:

There are facility restrictions, but this is not the only reason for asking for a variance. With the all day kindergarten and Pre-K expansion, our facilities are being limited and this is affecting our elementary schools.

Difficulty Hiring Instructors:

There are difficulties hiring teachers in all Lyon County School District schools due to the rural setting and five unique areas within the District. Teacher hiring is difficult, we designated Elementary teachers as a critical need area, but this is not our only reason for requesting a variance.

Funding Limitations:

This is the biggest reason for variance request. In order to add another teacher we would need an additional \$80,000. This is a hardship on the district financially. We are currently only slightly above the class size requirement, but we are unable to justify hiring a new teacher and create such small classes and would require funding that is not cost effective.

Projected Enrollment Growth:

The enrollment numbers are stable and have largely been for our district for years. If these class sizes do grow larger we would look at adding teachers.

Detailed School Level Plan to Reduce Student-to-Teacher Ratios (Including Timeframes):

If our numbers do grow then we would need to hire another teacher and share them between grades to lower the class sizes. This will be re-evaluated at the start of each quarter.

Other:

In person learning occurring for each grade. There are 114 students in full-time distance learning but still assigned to their classroom teacher. Therefore, the numbers appear larger than the numbers of actual students in the classroom each day.



 Signature, District Superintendent of Schools

1/20/21

 Date

State Board Approved ? Yes: X No: _____

REQUEST FOR VARIANCE JUSTIFICATION FY21

Lyon County School District is notifying the Nevada State Board of Education that a variance from the limitation of pupils per licensed teacher in Riverview Elementary School School was approved by the School District Superintendent.

Grade requesting variance:	Grade Ratio:	NRS 388.700	SB 555 Funded	Alternative NRS 388.720
Kindergarten <u> </u> X <u> </u>	<u> </u> 17 <u> </u>	16:1	-	-
Grade One <u> </u>	<u> </u>	16:1	17:1	22:1
Grade Two <u> </u>	<u> </u>	16:1	17:1	22:1
Grade Three <u> </u>	<u> </u>	18:1	20:1	22:1
Grade Four <u> </u>	<u> </u>			25:1
Grade Five <u> </u> X <u> </u>	<u> </u> 32 <u> </u>			25:1
Grade Six <u> </u> X <u> </u>	<u> </u> 29 <u> </u>			25:1

Star Rating	FRL %	ELL%	Justification for Variances				
			Facility Limitations	Difficulty Hiring Teacher	Difficulty Hiring Due To	Funding Limitations	Other
3 star	53.86	6.62	Yes	Yes	Location	Yes	Yes

Facility Limitations:
There are facility restrictions, but this is not the only reason for asking for a variance. With the all day kindergarten and Pre-K expansion, our facilities are being limited and this is affecting our elementary schools.

Difficulty Hiring Instructors:
There are difficulties hiring teachers in all Lyon County School District schools due to the rural setting and five unique areas within the District. Teacher hiring is difficult, we designated Elementary teachers as a critical need area, but this is not our only reason for requesting a variance.

Funding Limitations:
This is the biggest reason for variance request. In order to add another teacher we would need an additional \$80,000. This is a hardship on the district financially. We are currently only slightly above the class size requirement, but we are unable to justify hiring a new teacher and create such small classes and would require funding that is not cost effective.

Projected Enrollment Growth:
The enrollment numbers are stable and have largely been for our district for years. If these class sizes do grow larger we would look at adding teachers.

Detailed School Level Plan to Reduce Student-to-Teacher Ratios (Including Timeframes):
If our numbers do grow then we would need to hire another teacher and share them between grades to lower the class sizes. This will be re-evaluated at the start of each quarter.

Other:
Teachers were moved to lower grades in order to return students to school full-time in lower grades such as K-2. Third grade -6 grad are in the hybrid model having 1/2 the students in the classroom each week. Therefore, for 20-21 only, our 3rd-6th grade numbers will be higher but the number of students in a class each week will be half the number shown. If our numbers do grow then we would need to hire another


Signature, District Superintendent of Schools

1/20/21
Date

State Board Approved ? Yes: X No: _____

REQUEST FOR VARIANCE JUSTIFICATION FY21

Lyon County School District is notifying the Nevada State Board of Education that a variance from the limitation of pupils per licensed teacher in Silver Stage Middle School School was approved by the School District Superintendent.

Grade requesting variance:	Grade Ratio:	NRS 388.700	SB 555 Funded	Alternative NRS 388.720
Kindergarten _____	_____	16:1	-	-
Grade One _____	_____	16:1	17:1	22:1
Grade Two _____	_____	16:1	17:1	22:1
Grade Three _____	_____	18:1	20:1	22:1
Grade Four _____	_____			25:1
Grade Five _____	_____			25:1
Grade Six _____	_____			25:1

Star Rating	FRL %	ELL%	Justification for Variances				
			Facility Limitations	Difficulty Hiring Teacher	Difficulty Hiring Due To	Funding Limitations	Other
2 star	100	0	Yes	Yes	Location	Yes	No

Facility Limitations:

There are facility restrictions, but this is not the only reason for asking for a variance. With the all day kindergarten and Pre-K expansion, our facilities are being limited and this is affecting our elementary schools.

Difficulty Hiring Instructors:

This is not our only reason for asking for a variance, but being a rural county has made it difficult to hire qualified, license teachers in our schools.

Funding Limitations:

This is the biggest reason for asking for a variance. In order to add another teacher we would need an additional \$80,000 or so. This would put a hardship on the district financially. At this moment, we are only slightly above the class size requirement, but we are unable to justify hiring a new teacher as it would create such small classes and would require funding that would make this not cost effective.

Projected Enrollment Growth:

The enrollment numbers are stable and have largely been for our district for years. If these class sizes do grow larger we would look at adding teachers.

Detailed School Level Plan to Reduce Student-to-Teacher Ratios (Including Timeframes):

If our numbers do grow then we would need to hire another teacher and share them between grades to lower the class sizes. This will be re-evaluated at the start of each quarter.

Other:



Signature, District Superintendent of Schools



Date

State Board Approved ? Yes: X No: _____

REQUEST FOR VARIANCE JUSTIFICATION FY21

Lyon County School District is notifying the Nevada State Board of Education that a variance from the limitation of pupils per licensed teacher in Yerington Elementary School School was approved by the School District Superintendent.

Grade requesting variance:	Grade Ratio:	NRS 388.700	SB 555 Funded	Alternative NRS 388.720
Kindergarten <u>X</u>	<u>17</u>	16:1	-	-
Grade One _____	_____	16:1	17:1	22:1
Grade Two _____	_____	16:1	17:1	22:1
Grade Three _____	_____	18:1	20:1	22:1
Grade Four _____	_____			25:1
Grade Five _____	_____			25:1
Grade Six _____	_____			25:1

Star Rating	FRL %	ELL%	Justification for Variances				
			Facility Limitations	Difficulty Hiring Teacher	Difficulty Hiring Due To	Funding Limitations	Other
1 star	72.78	16.37	Yes	Yes	Location	Yes	Yes

Facility Limitations:
There are facility restrictions, but this is not the only reason for asking for a variance. With the all day kindergarten and Pre-K expansion, our facilities are being limited and this is affecting our elementary schools.

Difficulty Hiring Instructors:
There are difficulties hiring teachers in all Lyon County School District schools due to the rural setting and five unique areas within the District. Teacher hiring is difficult, we designated Elementary teachers as a critical need area, but this is not our only reason for requesting a variance.

Funding Limitations:
This is the biggest reason for variance request. In order to add another teacher we would need an additional \$80,000. This is a hardship on the district financially. We are currently only slightly above the class size requirement, but we are unable to justify hiring a new teacher and create such small classes and would require funding that is not cost effective.

Projected Enrollment Growth:
The enrollment numbers are stable and have largely been for our district for years. If these class sizes do grow larger we would look at adding teachers.

Detailed School Level Plan to Reduce Student-to-Teacher Ratios (Including Timeframes):
If our numbers do grow then we would need to hire another teacher and share them between grades to lower the class sizes. This will be re-evaluated at the start of each quarter.

Other:
Teachers were moved to lower grades in order to return students to school full-time in lower grades such as K-2. Third grade -6 grad will return to school in a hybrid model having 1/2 the students in the classroom each week. Therefore, for 20-21 only, our 3rd-6th grade numbers will be higher but the number of students in a class each week will be half the number shown. If our numbers do grow then we would need



Signature, District Superintendent of Schools

4/20/21

Date

State Board Approved ? Yes: X No: _____

REQUEST FOR VARIANCE JUSTIFICATION FY21

Lyon County School District is notifying the Nevada State Board of Education that a variance from the limitation of pupils per licensed teacher in Dayton Elementary School School was approved by the School District Superintendent.

Grade requesting variance:	Grade Ratio:	NRS	SB 555	Alternative NRS
		388.700	Funded	388.720
Kindergarten _____	_____	16:1	-	-
Grade One _____	_____	16:1	17:1	22:1
Grade Two _____	_____	16:1	17:1	22:1
Grade Three _____	_____	18:1	20:1	22:1
Grade Four <u>X</u> _____	<u>32</u>			25:1
Grade Five _____	_____			25:1
Grade Six <u>X</u> _____	<u>30</u>			25:1

Star Rating	FRL %	ELL%	Justification for Variances				
			Facility Limitations	Difficulty Hiring Teacher	Difficulty Hiring Due To	Funding Limitations	Other
3 star	59.84	10.04	Yes	Yes	Location	Yes	Yes

Facility Limitations:

There are facility restrictions, but this is not the only reason for asking for a variance. With the all day kindergarten and Pre-K expansion, our facilities are being limited and this is affecting our elementary schools.

Difficulty Hiring Instructors:

There are difficulties hiring teachers in all Lyon County School District schools due to the rural setting and five unique areas within the District. Teacher hiring is difficult, we designated Elementary teachers as a critical need area, but this is not our only reason for requesting a variance.

Funding Limitations:

This is the biggest reason for variance request. In order to add another teacher we would need an additional \$80,000. This is a hardship on the district financially. We are currently only slightly above the class size requirement, but we are unable to justify hiring a new teacher and create such small classes and would require funding that is not cost effective.

Projected Enrollment Growth:

The enrollment numbers are stable and have largely been for our district for years. If these class sizes do grow larger we would look at adding teachers.

Detailed School Level Plan to Reduce Student-to-Teacher Ratios (Including Timeframes):

If our numbers do grow then we would need to hire another teacher and share them between grades to lower the class sizes. This will be re-evaluated at the start of each quarter.

Other:

We moved teachers to lower grades in order to return students to school full-time in lower grades such as K-3. 4th grade -6 grade is in a hybrid model having 1/2 the students in the classroom each week. Therefore, for 20-21 only, our 4th-6th grade numbers will be higher but the number of students in a class each week will be half the number shown. If our numbers do grow then we would need



 Signature, District Superintendent of Schools

1/20/21

 Date

State Board Approved ? Yes: X No: _____

REQUEST FOR VARIANCE JUSTIFICATION FY21

Lyon County School District is notifying the Nevada State Board of Education that a variance from the limitation of pupils per licensed teacher in Fernley Elementary School School was approved by the School District Superintendent.

Grade requesting variance:	Grade Ratio:	NRS 388.700	SB 555 Funded	Alternative NRS 388.720
Kindergarten <u>X</u>	<u>26</u>	16:1	-	-
Grade One _____	_____	16:1	17:1	22:1
Grade Two _____	_____	16:1	17:1	22:1
Grade Three <u>X</u>	<u>30</u>	18:1	20:1	22:1
Grade Four _____	_____			25:1
Grade Five _____	_____			25:1
Grade Six _____	_____			25:1

Star Rating	FRL %	ELL%	Justification for Variances				
			Facility Limitations	Difficulty Hiring Teacher	Difficulty Hiring Due To	Funding Limitations	Other
2 star	69.84	7.94	Yes	Yes	Location	Yes	

Facility Limitations:
There are facility restrictions, but this is not the only reason for asking for a variance. With the all day kindergarten and Pre-K expansion, our facilities are being limited and this is affecting our elementary schools.

Difficulty Hiring Instructors:
There are difficulties hiring teachers in all Lyon County School District schools due to the rural setting and five unique areas within the District. Teacher hiring is difficult, we designated Elementary teachers as a critical need area, but this is not our only reason for requesting a variance.

Funding Limitations:
This is the biggest reason for variance request. In order to add another teacher we would need an additional \$80,000. This is a hardship on the district financially. We are currently only slightly above the class size requirement, but we are unable to justify hiring a new teacher and create such small classes and would require funding that is not cost effective.

Projected Enrollment Growth:
The enrollment numbers are stable and have largely been for our district for years. If these class sizes do grow larger we would look at adding teachers.

Detailed School Level Plan to Reduce Student-to-Teacher Ratios (Including Timeframes):
If our numbers do grow then we would need to hire another teacher and share them between grades to lower the class sizes. 3rd grade is hybrid model so only 1/2 the students are in school at once. We also have 92 distance learners who do not come to school physically at all. This will be re-evaluated at the start of each quarter.

Other:


Signature, District Superintendent of Schools

4/20/21
Date

State Board Approved ? Yes: X No: _____

REQUEST FOR VARIANCE JUSTIFICATION FY21

Lyon County School District is notifying the Nevada State Board of Education that a variance from the limitation of pupils per licensed teacher in Silver Stage Elementary School School was approved by the School District Superintendent.

Grade requesting variance:		Grade Ratio:	NRS 388.700	SB 555 Funded	Alternative NRS 388.720
Kindergarten	X	21	16:1	-	-
Grade One			16:1	17:1	22:1
Grade Two			16:1	17:1	22:1
Grade Three			18:1	20:1	22:1
Grade Four					25:1
Grade Five					25:1
Grade Six					25:1

Star Rating	FRL %	ELL%	Justification for Variances				
			Facility Limitations	Difficulty Hiring Teacher	Difficulty Hiring Due To	Funding Limitations	Other
star	100	16.3	Yes	Yes	Location	Yes	No

Facility Limitations:

There are facility restrictions, but this is not the only reason for asking for a variance. With the all day kindergarten and Pre-K expansion, our facilities are being limited and this is affecting our elementary schools.

Difficulty Hiring Instructors:

There are difficulties hiring teachers in all Lyon County School District schools due to the rural setting and five unique areas within the

Funding Limitations:

This is the biggest reason for variance request. In order to add another teacher we would need an additional \$80,000. This is a hardship on the district financially. We are currently only slightly above the class size requirement, but we are unable to justify hiring a new teacher and create such small classes and would require funding that is not cost effective.

Projected Enrollment Growth:

The enrollment numbers are stable and have largely been for our district for years. If these class sizes do grow larger we would look at adding teachers.

Detailed School Level Plan to Reduce Student-to-Teacher Ratios (Including Timeframes):

If our numbers do grow then we would need to hire another teacher and share them between grades to lower the class sizes. This will be re-evaluated at the start of each quarter.

Other:



 Signature, District Superintendent of Schools



 Date

State Board Approved ? Yes: X No: _____

REQUEST FOR VARIANCE JUSTIFICATION FY21

Lyon County School District is notifying the Nevada State Board of Education that a variance from the limitation of pupils per licensed teacher in Sutro Elementary School School was approved by the School District Superintendent.

Grade requesting variance:	Grade Ratio:	NRS 388.700	SB 555 Funded	Alternative NRS 388.720
Kindergarten <u>X</u>	<u>20</u>	16:1	-	-
Grade One _____	_____	16:1	17:1	22:1
Grade Two _____	_____	16:1	17:1	22:1
Grade Three _____	_____	18:1	20:1	22:1
Grade Four <u>X</u>	<u>30</u>			25:1
Grade Five <u>X</u>	<u>29</u>			25:1
Grade Six <u>X</u>	<u>27</u>			25:1

Star Rating	FRL %	ELL%	Justification for Variances				
			Facility Limitations	Difficulty Hiring Teacher	Difficulty Hiring Due To	Funding Limitations	Other
2 star	64.42	5.35	Yes	Yes	Location	Yes	Yes

Facility Limitations:

There are facility restrictions, but this is not the only reason for asking for a variance. With the all day kindergarten and Pre-K expansion, our facilities are being limited and this is affecting our elementary schools.

Difficulty Hiring Instructors:

There are difficulties hiring teachers in all Lyon County School District schools due to the rural setting and five unique areas within the District. Teacher hiring is difficult, we designated Elementary teachers as a critical need area, but this is not our only reason for requesting a variance.

Funding Limitations:

This is the biggest reason for variance request. In order to add another teacher we would need an additional \$80,000. This is a hardship on the district financially. We are currently only slightly above the class size requirement, but we are unable to justify hiring a new teacher and create such small classes and would require funding that is not cost effective.

Projected Enrollment Growth:

The enrollment numbers are stable and have largely been for our district for years. If these class sizes do grow larger we would look at adding teachers.

Detailed School Level Plan to Reduce Student-to-Teacher Ratios (Including Timeframes):

If our numbers do grow then we would need to hire another teacher and share them between grades to lower the class sizes. This will be re-evaluated at the start of each quarter.

Other:

Teachers were moved to lower grades in order to return students to school full-time in lower grades such as K-2. Third grade -6 grad will return to school in a hybrid model having 1/2 the students in the classroom each week. Therefore, for 20-21 only, our 3rd-6th grade numbers will be higher but the number of students in a class each week will be half the number shown. If our numbers do



Signature, District Superintendent of Schools

1/20/21

Date

State Board Approved ? Yes: X No: _____

REQUEST FOR VARIANCE JUSTIFICATION FY21

_____ School District is notifying the Nevada State Board of Education that a variance from the limitation of pupils per licensed teacher in _____ Yerington Intermediate School _____ School was approved by the School District Superintendent.

		NRS 388.700	SB 555 Funded	Alternative NRS 388.720
Grade requesting variance:	Grade Ratio:			
Kindergarten _____	_____	16:1	-	-
Grade One _____	_____	16:1	17:1	22:1
Grade Two _____	_____	16:1	17:1	22:1
Grade Three _____	_____	18:1	20:1	22:1
Grade Four _____	_____			25:1
Grade Five _____ X	_____ 27			25:1
Grade Six _____	_____			25:1

Star Rating	FRL %	ELL%	Justification for Variances				
			Facility Limitations	Difficulty Hiring Teacher	Difficulty Hiring Due To	Funding Limitations	Other
3 star	57.25	3.02	Yes	Yes	Location	Yes	No

Facility Limitations:
There are facility restrictions, but this is not the only reason for asking for a variance. With the all day kindergarten and Pre-K expansion, our facilities are being limited and this is affecting our elementary schools.

Difficulty Hiring Instructors:
There are difficulties hiring teachers in all Lyon County School District schools due to the rural setting and five unique areas within the district.

Funding Limitations:
This is the biggest reason for variance request. In order to add another teacher we would need an additional \$80,000. This is a hardship on the district financially. We are currently only slightly above the class size requirement, but we are unable to justify hiring a new teacher and create such small classes and would require funding that is not cost effective.

Projected Enrollment Growth:
The enrollment numbers are stable and have largely been for our district for years. If these class sizes do grow larger we would look at adding teachers.

Detailed School Level Plan to Reduce Student-to-Teacher Ratios (Including Timeframes):
If our numbers do grow then we would need to hire another teacher and share them between grades to lower the class sizes. This will be re-evaluated at the start of each quarter.

Other:



Signature, District Superintendent of Schools



Date

State Board Approved ? Yes: X No: _____

LYON COUNTY SCHOOL DISTRICT VOUCHER

Voucher No: 1155 Voucher Date: 12/10/2020 Prepared By: _____

Printed: 01/19/2021 08:20:59 AM

LYON COUNTY SCHOOL DISTRICT is hereby authorized to draw warrants against LYON COUNTY SCHOOL DISTRICT funds for the sum of \$203,998.08 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2020 to June 30, 2021 (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.

Neal E. McIntyre President

Holly Villines Clerk

Kimber LA Crabtree Member

Barbara Jones Member

Sherry Parsons Member

Bridget Peterson Member

Phil Cowee Member

LYON COUNTY SCHOOL DISTRICT

Fund		Amount
100	General Fund	\$203,998.08
		<hr/>
		\$203,998.08

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1155 12/10/2020

Fiscal Year: 2020-2021

Vendor Remit Name	Vendor #	Account	Description	Amount
FIREFLY COMPUTERS				
		100.107.0000.000.2580.650.10000.00.00 0	Supplies-Information Technology-related	\$7,200.00
		100.107.0000.000.2580.652.10000.00.00 0	Inventoried Supplies/Equipment - IT Related <\$5000	\$111,420.00
			Vendor Total:	\$118,620.00
STATE OF NEVADA_98141	98141			
		100.102.0000.000.2329.210.10000.00.00 0	Group Insurance	\$85,378.08
			Vendor Total:	\$85,378.08
			Grand Total:	\$203,998.08

End of Report

LYON COUNTY SCHOOL DISTRICT VOUCHER

Voucher No: 1157 Voucher Date: 12/14/2020 Prepared By: _____

Printed: 01/19/2021 08:22:25 AM

LYON COUNTY SCHOOL DISTRICT is hereby authorized to draw warrants against LYON COUNTY SCHOOL DISTRICT funds for the sum of \$930,774.90 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2020 to June 30, 2021 (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.

Neal E. McIntyre President

Holly Villines Clerk

Kimber LA Crabtree Member

Barbara Jones Member

Sherry Parsons Member

Bridget Peterson Member

Phil Cowee Member

LYON COUNTY SCHOOL DISTRICT

Fund		Amount
100	General Fund	\$41,430.86
240	State Grants	\$32,767.56
250	Special Education	\$24.00
280	Federal Funds	\$171,138.33
290	Food Service Funds	\$1,215.65
360	Bond Issues	\$668,473.11
830	Private-Purpose Trust Funds	\$15,725.39
		<hr/> <hr/>
		\$930,774.90

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1157

12/14/2020

Fiscal Year: 2020-2021

Vendor Remit Name	Vendor #	Account	Description	Amount
A T & T MONTHLY STATEMENT	99712	100.108.0000.000.2620.532.10000.00.00	Voice/Voicemail	\$18.48
		Check #: 200951		
			Vendor Total:	\$18.48
ADVANCED INTEGRATED PEST MANAGEMENT		100.121.0000.000.2620.422.10201.10.00	Janitorial / Custodial Services	\$125.00
		Check #: 200952		
			Vendor Total:	\$125.00
AIR FILTER SALES AND SERVICE	98789	100.126.0000.000.2620.610.10206.10.00	General Supplies	\$583.53
		Check #: 200953		
		100.162.0000.000.2620.610.10602.50.00	General Supplies	\$1,719.40
		Check #: 200953		
			Vendor Total:	\$2,302.93
ALLISON MACKENZIE,LTD		100.101.0000.000.2320.340.10000.00.00	Other Professional Services	\$463.75
		Check #: 200954		
			Vendor Total:	\$463.75
ALTEMEYER, WINDI	102958	100.103.0000.300.1000.320.10601.32.00	Professional Educational Services	\$1,262.50
		Check #: 200955		
			Vendor Total:	\$1,262.50
AMAZON.COM	99456	100.122.0000.000.2620.610.10202.10.00	General Supplies	\$259.80
		Check #: 200956		
		100.163.0000.000.2410.610.10603.32.00	General Supplies	\$34.90
		Check #: 200956		
		100.170.0000.000.2710.610.10000.00.00	General Supplies	\$307.33
		Check #: 200956		
		290.184.0000.000.3100.610.10000.00.00	General Supplies	\$29.99
		Check #: 200956		

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1157

12/14/2020

Fiscal Year: 2020-2021

Vendor Remit Name	Vendor #	Account	Description	Amount
				Vendor Total:
APEX SAW WORKS				\$632.02
		240.300.0000.380.1000.730.10601.32.00	FY 19 ADOPTED BUDGET	\$6,150.00
		Check #: 200957		
				Vendor Total:
ARAMARK UNIFORM SERVICES				\$6,150.00
		100.121.0000.000.2620.422.10201.10.00	Janitorial / Custodial Services	\$80.31
		Check #: 200958		
		100.136.0000.000.2620.422.10208.31.00	Janitorial / Custodial Services	\$144.66
		Check #: 200958		
		100.170.0000.000.2730.619.10000.00.00	Uniforms	\$522.45
		Check #: 200958		
				Vendor Total:
AUTO & TRUCK ELECTRIC,INC	1382			\$747.42
		100.170.0000.000.2730.614.10000.00.00	Parts	\$450.00
		Check #: 200959		
				Vendor Total:
BATTERIES PLUS	98052			\$450.00
		100.165.0000.000.2620.610.10605.32.00	General Supplies	\$75.80
		Check #: 200960		
				Vendor Total:
BIG R FERNLEY				\$75.80
		100.108.0000.000.2630.610.10000.00.00	General Supplies	\$57.96
		Check #: 200961		
				Vendor Total:
BUS PARTS WAREHOUSE	2534			\$57.96
		100.170.0000.000.2730.614.10000.00.00	Parts	\$150.75
		Check #: 200962		
				Vendor Total:
CINDERLITE TRUCKING CORP	3830			\$150.75
		100.108.0000.000.2620.610.10000.00.00	General Supplies	\$1,422.88
		Check #: 200963		

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1157

12/14/2020

Fiscal Year: 2020-2021

Vendor Remit Name	Vendor #	Account	Description	Amount
				Vendor Total:
CLARK PEST CONTROL				\$1,422.88
		100.108.0000.000.2630.340.10601.32.00	Other Professional Services	\$105.00
		Check #: 200964		
		100.108.0000.000.2630.340.10605.32.00	Other Professional Services	\$105.00
		Check #: 200964		
		100.127.0000.000.2620.430.10210.10.00	Repairs and Maintenance Services	\$175.00
		Check #: 200964		
				Vendor Total:
CONDE, CELESTE				\$385.00
		830.064.0000.000.2410.890.10000.00.00	Miscellaneous Expenditures	\$15,725.39
		Check #: 200965		
				Vendor Total:
CORE CONSTRUCTION	102843			\$15,725.39
		360.021.0000.000.4500.450.10206.10.00	Construction Services	\$659,049.61
		Check #: 200966		
				Vendor Total:
CREATIVE LEADERSHIP SOLUTIONS				\$659,049.61
		280.624.0000.000.2213.330.10205.10.00	Professional Employee Training & Development Serv	\$26,933.53
		Check #: 200967		
		280.624.0000.000.2213.330.10304.31.00	FY21 Grant Budget Load-School Improvement, Title I	\$8,066.47
		Check #: 200967		
				Vendor Total:
D & S WASTE REMOVAL, INC	4960			\$35,000.00
		100.108.0000.000.2620.421.10000.00.00	Garbage / Disposal	\$227.00
		Check #: 200968		
		100.108.0000.000.2620.421.10202.10.00	Garbage / Disposal	\$790.48
		Check #: 200968		
		100.108.0000.000.2620.421.10302.20.00	Garbage / Disposal	\$395.25
		Check #: 200968		
		100.108.0000.000.2620.421.10602.50.00	Garbage / Disposal	\$892.94
		Check #: 200968		

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1157

12/14/2020

Fiscal Year: 2020-2021

Vendor Remit Name	Vendor #	Account	Description	Amount
		100.108.0000.000.2620.421.10603.32.00 Check #: 200968	Garbage / Disposal	\$1,238.03
		100.170.0000.000.2730.421.10000.00.00 Check #: 200968	Garbage / Disposal	\$258.99
		290.182.0000.000.3100.421.10000.00.00 Check #: 200968	Garbage / Disposal	\$1,185.66
			Vendor Total:	\$4,988.35
DAYTON AUTO PART-NAPA		100.125.0000.000.2620.610.10205.10.00 Check #: 200969	General Supplies	\$81.19
			Vendor Total:	\$81.19
DEPARTMENT OF PUBLIC SAFETY	14394	100.102.0000.000.2570.340.10000.00.00 Check #: 200970	Other Professional Services	\$442.75
			Vendor Total:	\$442.75
EXIT LIGHT CO., THE		100.129.0000.000.2620.610.10209.10.00 Check #: 200971	General Supplies	\$368.00
			Vendor Total:	\$368.00
FASTENAL	100980	100.170.0000.000.2730.614.10000.00.00 Check #: 200972	Parts	\$28.45
			Vendor Total:	\$28.45
FERNLEY CHIROPRACTIC, INC.		100.170.0000.000.2710.810.10000.00.00 Check #: 200973	Dues and Fees	\$100.00
			Vendor Total:	\$100.00
FLYERS ENERGY, LLC	102216	100.170.0000.000.2730.626.10000.00.00 Check #: 200974	Gasoline	\$1,131.99
			Vendor Total:	\$1,131.99
GRAINGER	99826			

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1157

12/14/2020

Fiscal Year: 2020-2021

Vendor Remit Name	Vendor #	Account	Description	Amount
		100.108.0000.000.2620.610.10000.00.00	General Supplies	\$159.68
		Check #: 200975		
			Vendor Total:	\$159.68
HARRIS WELDING SUPPLY				
		280.631.0000.381.1000.610.10601.32.00	General Supplies	\$550.00
		Check #: 200976		
		280.631.0000.381.1000.731.10601.32.00	Machinery	\$5,829.00
		Check #: 200976		
			Vendor Total:	\$6,379.00
IMAGING CONCEPTS NORTH	101833			
		100.125.0000.000.2410.442.10205.10.00	Rental of Equipment and Vehicles	\$327.09
		Check #: 200977		
			Vendor Total:	\$327.09
INFINISOURCE, INC.	99766			
		100.102.0000.000.2570.340.10000.00.00	Other Professional Services	\$50.00
		Check #: 200978		
			Vendor Total:	\$50.00
INNOVATIVE COMMUNICATIONS SYSTEMS, 10058 LLC				
		100.127.0000.000.2620.430.10210.10.00	Repairs and Maintenance Services	\$255.00
		Check #: 200979		
			Vendor Total:	\$255.00
INTERSTATE OIL COMPANY	10210			
		100.170.0000.000.2730.626.10000.00.00	Gasoline	\$2,469.74
		Check #: 200980		
			Vendor Total:	\$2,469.74
JAY BETZ MD CONSULTING CORP	3972			
		100.170.0000.000.2710.810.10000.00.00	Dues and Fees	\$360.00
		Check #: 200981		
			Vendor Total:	\$360.00
LAWSON PRODUCTS				

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1157

12/14/2020

Fiscal Year: 2020-2021

Vendor Remit Name	Vendor #	Account	Description	Amount
		100.170.0000.000.2730.614.10000.00.00	Parts	\$362.77
		Check #: 200982		
			Vendor Total:	\$362.77
LINCOLN ELECTRIC COMPANY				
		240.300.0000.381.1000.610.10601.32.00	General Supplies	\$2,000.00
		Check #: 200983		
			Vendor Total:	\$2,000.00
LOWE'S BUSINESS ACCOUNT	11835			
		100.126.0000.000.2410.610.10206.10.00	General Supplies	\$413.50
		Check #: 200984		
		100.126.0000.000.2620.610.10206.10.00	General Supplies	\$10.88
		Check #: 200984		
		100.161.0000.000.2620.610.10601.32.00	General Supplies	\$150.31
		Check #: 200984		
		100.163.0000.000.2620.612.10603.32.00	Inventoried Supplies/Equipment <\$5000	\$2,379.19
		Check #: 200984		
		100.164.0000.000.2620.610.10604.32.00	General Supplies	\$184.94
		Check #: 200984		
		280.639.0000.200.2321.612.10201.10.00	Inventoried Supplies/Equipment <\$5000	\$604.22
		Check #: 200984		
			Vendor Total:	\$3,743.04
LUMOS AND ASSOCIATES, INC	11860			
		360.021.0000.000.4300.340.10206.10.00	Other Professional Services	\$9,423.50
		Check #: 200985		
			Vendor Total:	\$9,423.50
M.F. BARCELLOS, INC	1560			
		100.108.0000.000.2620.623.10602.50.00	Bottled Gas	\$2,001.17
		Check #: 200986		
		100.170.0000.000.2730.626.10000.00.00	Gasoline	\$1,757.18
		Check #: 200986		
			Vendor Total:	\$3,758.35
MEDCO SUPPLY COMPANY	94753			

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1157

12/14/2020

Fiscal Year: 2020-2021

Vendor Remit Name	Vendor #	Account	Description	Amount
		240.300.0000.330.1000.610.10601.32.00	General Supplies	\$2,134.66
		Check #: 200987		
			Vendor Total:	\$2,134.66
NEVADA DRUG & ALCOHOL TESTING INC	101753			
		100.170.0000.000.2710.810.10000.00.00	Dues and Fees	\$356.76
		Check #: 200988		
			Vendor Total:	\$356.76
PBIS REWARDS				
		280.633.0000.000.2100.610.10208.31.00	FY21 Grants Budget Loads–Title I	\$1,338.50
		Check #: 200989		
			Vendor Total:	\$1,338.50
RABBIT LASER USA	102878			
		280.631.0000.380.1000.730.10604.32.00	Equipment	\$12,600.00
		Check #: 200990		
			Vendor Total:	\$12,600.00
RICOH AMERICAS CORP	102825			
		100.101.0000.610.1000.430.10909.41.00	Repairs and Maintenance Services	\$30.14
		Check #: 200991		
		100.104.0000.000.2210.430.10000.00.00	Repairs and Maintenance Services	\$6.37
		Check #: 200991		
		100.122.0000.100.1000.610.10202.10.00	General Supplies	\$467.85
		Check #: 200991		
		100.127.0000.100.1000.430.10210.10.00	Repairs and Maintenance Services	\$13.14
		Check #: 200991		
		100.133.0000.100.1000.430.10303.10.00	Repairs and Maintenance Services	\$259.31
		Check #: 200991		
		100.134.0000.000.2410.442.10304.20.00	Rental of Equipment and Vehicles	\$1,011.07
		Check #: 200991		
		100.136.0000.000.2410.442.10208.31.00	Rental of Equipment and Vehicles	\$260.25
		Check #: 200991		
		100.136.0000.100.1000.442.10208.31.00	Rental of Equipment and Vehicles	\$566.68
		Check #: 200991		

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1157

12/14/2020

Fiscal Year: 2020-2021

Vendor Remit Name	Vendor #	Account	Description	Amount
		100.170.0000.000.2710.430.10000.00.00	Repairs and Maintenance Services	\$20.87
		Check #: 200991		
			Vendor Total:	\$2,635.68
SCHOOL DATEBOOKS	103098			
		100.162.0000.170.1000.610.10602.50.00	General Supplies	\$577.47
		Check #: 200992		
			Vendor Total:	\$577.47
SILVER SPRINGS G.I.D	19181			
		100.108.0000.000.2620.411.10205.10.00	Water / Sewer	\$760.00
		Check #: 200993		
		100.108.0000.000.2620.411.10304.20.00	Water / Sewer	\$500.00
		Check #: 200993		
		100.108.0000.000.2620.411.10605.32.00	Water / Sewer	\$660.00
		Check #: 200993		
			Vendor Total:	\$1,920.00
SILVER SPRINGS MUTUAL WATER CO	19183			
		100.108.0000.000.2620.411.10205.10.00	Water / Sewer	\$212.28
		Check #: 200994		
			Vendor Total:	\$212.28
SPEECH DYNAMICS, INC				
		250.123.0000.200.1000.610.10203.10.00	General Supplies	\$24.00
		Check #: 200995		
			Vendor Total:	\$24.00
STAPLES TECHNOLOGY SOLUTIONS				
		240.043.0000.100.1000.652.10000.00.00	Supplies/Equipment-Information Technology Related	\$22,482.90
		Check #: 200996		
			Vendor Total:	\$22,482.90
STICKS & STONES BLDG. MATERIALS				
		100.108.0000.000.2620.610.10000.00.00	General Supplies	\$55.74
		Check #: 200997		
			Vendor Total:	\$55.74
SUMMIT COMPANIES				

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1157

12/14/2020

Fiscal Year: 2020-2021

Vendor Remit Name	Vendor #	Account	Description	Amount
		100.108.0000.000.2620.430.10603.32.00	Repairs and Maintenance Services	\$576.00
		Check #: 200998		
			Vendor Total:	\$576.00
TYRES INTERNATIONAL INC	101998			
		100.170.0000.000.2730.611.10000.00.00	Tires/Flooring	\$508.08
		Check #: 200999		
			Vendor Total:	\$508.08
VERIZON WIRELESS_21703	21703			
		100.170.0000.000.2710.534.10000.00.00	Telephone - Cell phone services	\$2,720.19
		Check #: 201000		
			Vendor Total:	\$2,720.19
WALKER LAKE DISPOSAL INC.	102157			
		100.108.0000.000.2620.421.10305.31.00	Garbage / Disposal	\$500.00
		Check #: 201001		
			Vendor Total:	\$500.00
WELLS FARGO VENDOR FINANCIAL SERVICES				
		100.122.0000.000.2410.442.10202.10.00	Rental of Equipment and Vehicles	\$1,112.80
		Check #: 201002		
		100.123.0000.000.2410.442.10203.10.00	Rental of Equipment and Vehicles	\$138.18
		Check #: 201002		
		100.123.0000.100.1000.430.10203.10.00	Repairs and Maintenance Services	\$292.63
		Check #: 201002		
		100.125.0000.000.2410.442.10205.10.00	Rental of Equipment and Vehicles	\$474.72
		Check #: 201002		
		100.126.0000.000.2410.442.10206.10.00	Rental of Equipment and Vehicles	\$305.43
		Check #: 201002		
		100.126.0000.100.1000.430.10206.10.00	Repairs and Maintenance Services	\$39.16
		Check #: 201002		
		100.132.0000.000.2410.442.10302.20.00	Rental of Equipment and Vehicles	\$462.50
		Check #: 201002		
		100.133.0000.000.2410.442.10303.10.00	Rental of Equipment and Vehicles	\$1,403.41
		Check #: 201002		

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1157

12/14/2020

Fiscal Year: 2020-2021

Vendor Remit Name	Vendor #	Account	Description	Amount
		100.133.0000.100.1000.430.10303.10.00 Check #: 201002	Repairs and Maintenance Services	\$474.74
		100.135.0000.000.2410.442.10305.31.00 Check #: 201002	Rental of Equipment and Vehicles	\$287.07
		100.135.0000.100.1000.430.10305.31.00 Check #: 201002	Repairs and Maintenance Services	\$132.27
		100.162.0000.000.2410.430.10602.50.00 Check #: 201002	Repairs and Maintenance Services	\$159.04
		100.165.0000.000.2410.442.10605.32.00 Check #: 201002	Rental of Equipment and Vehicles	\$110.67
		100.165.0000.100.1000.430.10605.32.00 Check #: 201002	Repairs and Maintenance Services	\$128.01
			Vendor Total:	\$5,520.63
WESTERN NEVADA COLLEGE_99219	99219			
		280.740.0000.100.1000.560.10601.32.00 Check #: 201003	Tuition	\$33,095.29
		280.740.0000.100.1000.560.10602.50.00 Check #: 201003	Tuition	\$7,578.90
		280.740.0000.100.1000.560.10603.32.00 Check #: 201003	Tuition	\$13,641.40
		280.740.0000.100.1000.560.10604.32.00 Check #: 201003	Tuition	\$40,951.49
		280.740.0000.100.1000.560.10605.32.00 Check #: 201003	Tuition	\$19,949.53
			Vendor Total:	\$115,216.61
WILSON, BARROWS, SAYLOR, JONES				
		100.101.0000.000.2320.340.10000.00.00 Check #: 201004	Other Professional Services	\$137.50
			Vendor Total:	\$137.50
YERINGTON AUTO PARTS	23100			
		100.108.0000.000.2630.610.10000.00.00 Check #: 201005	General Supplies	\$101.48

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1157

12/14/2020

Fiscal Year: 2020-2021

Vendor Remit Name	Vendor #	Account	Description	Amount
		100.170.0000.000.2730.614.10000.00.00	Parts	\$708.03
		Check #: 201005		
			Vendor Total:	\$809.51
			Grand Total:	\$930,774.90

End of Report

LYON COUNTY SCHOOL DISTRICT VOUCHER

Voucher No: 1158 Voucher Date: 12/01/2020 Prepared By: _____

Printed: 01/19/2021 08:23:50 AM

LYON COUNTY SCHOOL DISTRICT is hereby authorized to draw warrants against LYON COUNTY SCHOOL DISTRICT funds for the sum of \$36,660.00 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2020 to June 30, 2021 (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.

Neal E. McIntyre President

Holly Villines Clerk

Kimber LA Crabtree Member

Barbara Jones Member

Sherry Parsons Member

Bridget Peterson Member

Phil Cowee Member

LYON COUNTY SCHOOL DISTRICT

Fund		Amount
400	Debt Service Funds	\$36,660.00
		<hr/>
		\$36,660.00

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1158 12/01/2020

Fiscal Year: 2020-2021

Vendor Remit Name	Vendor #	Account	Description	Amount
BANC OF AMERICA PUBLIC	102127	400.101.0000.000.5000.832.10000.00.00 0	Interest	\$36,660.00

Vendor Total: \$36,660.00

Grand Total: \$36,660.00

End of Report

LYON COUNTY SCHOOL DISTRICT VOUCHER

Voucher No: 1161 Voucher Date: 12/18/2020 Prepared By: _____

Printed: 01/19/2021 08:25:16 AM

LYON COUNTY SCHOOL DISTRICT is hereby authorized to draw warrants against LYON COUNTY SCHOOL DISTRICT funds for the sum of \$266,906.75 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2020 to June 30, 2021 (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.

Neal E. McIntyre President

Holly Villines Clerk

Kimber LA Crabtree Member

Barbara Jones Member

Sherry Parsons Member

Bridget Peterson Member

Phil Cowee Member

LYON COUNTY SCHOOL DISTRICT

Fund		Amount
100	General Fund	\$44,024.47
230	Adult Education	\$0.91
240	State Grants	\$40,264.85
250	Special Education	\$8,718.79
280	Federal Funds	\$140,388.72
285	Medicaid Funds	\$2,940.38
290	Food Service Funds	\$5,334.63
330	Building and Sites (includes teacherages)	\$325.00
360	Bond Issues	\$24,909.00

Voucher No: 1161

Voucher Date: 12/18/2020

Fund

Amount

\$266,906.75

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1161

12/18/2020

Fiscal Year: 2020-2021

Vendor Remit Name	Vendor #	Account	Description	Amount
3D CONCRETE, INC.	103064	100.108.0000.000.2620.610.10000.00.00	General Supplies Check #: 201006	\$799.75
Vendor Total:				\$799.75
A T & T LONG DISTANCE	18214	100.108.0000.000.2620.532.10000.00.00	Voice/Voicemail Check #: 201007	\$7.31
		100.121.0000.000.2410.533.10201.10.00	Telephone – Land Line phone services Check #: 201007	\$0.72
		100.122.0000.000.2410.533.10202.10.00	Telephone – Land Line phone services Check #: 201007	\$6.11
		100.123.0000.000.2410.533.10203.10.00	Telephone – Land Line phone services Check #: 201007	\$0.49
		100.125.0000.000.2410.533.10205.10.00	Telephone – Land Line phone services Check #: 201007	\$0.64
		100.126.0000.000.2410.533.10206.10.00	Telephone – Land Line phone services Check #: 201007	\$0.61
		100.127.0000.000.2410.533.10210.10.00	Telephone – Land Line phone services Check #: 201007	\$0.87
		100.128.0000.000.2410.533.10211.10.00	Telephone – Land Line phone services Check #: 201007	\$0.55
		100.129.0000.000.2410.533.10209.10.00	Telephone – Land Line phone services Check #: 201007	\$0.39
		100.132.0000.000.2410.533.10302.20.00	Telephone – Land Line phone services Check #: 201007	\$0.00
		100.133.0000.000.2410.533.10303.10.00	Telephone – Land Line phone services Check #: 201007	\$1.12
		100.135.0000.000.2410.533.10305.31.00	Telephone – Land Line phone services Check #: 201007	\$0.80
		100.136.0000.000.2410.533.10208.31.00	Telephone – Land Line phone services Check #: 201007	\$0.64
		100.161.0000.000.2410.533.10601.32.00	Telephone – Land Line phone services Check #: 201007	\$1.25

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1161

12/18/2020

Fiscal Year: 2020-2021

Vendor Remit Name	Vendor #	Account	Description	Amount
		100.162.0000.000.2410.533.10602.50.00	Telephone – Land Line phone services Check #: 201007	\$2.77
		100.163.0000.000.2410.533.10603.32.00	Telephone – Land Line phone services Check #: 201007	\$10.43
		100.164.0000.000.2410.533.10604.32.00	Telephone – Land Line phone services Check #: 201007	\$7.08
		100.165.0000.000.2410.533.10605.32.00	Telephone – Land Line phone services Check #: 201007	\$1.17
		100.170.0000.000.2710.533.10000.00.00	Telephone – Land Line phone services Check #: 201007	\$0.18
		230.231.0000.610.1000.533.10907.41.00	Telephone – Land Line phone services Check #: 201007	\$0.17
		230.231.0000.610.1000.533.10909.41.00	Telephone – Land Line phone services Check #: 201007	\$0.74
		290.182.0000.000.3100.533.10000.00.00	Telephone – Land Line phone services Check #: 201007	\$0.63
		290.183.0000.000.3100.533.10000.00.00	Telephone – Land Line phone services Check #: 201007	\$0.95
			Vendor Total:	\$45.62
A T & T MONTHLY STATEMENT	99712			
		100.135.0000.000.2410.533.10305.31.00	Telephone – Land Line phone services Check #: 201008	\$60.64
			Vendor Total:	\$60.64
ADVANCED CHILD BEHAVIOR SOLUTIONS,LLC	102918			
		280.639.0000.200.2240.340.10000.00.00	Other Professional Services Check #: 201009	\$6,177.10
			Vendor Total:	\$6,177.10
ALHAMBRA WATER	97540			
		100.101.0000.000.2500.615.10000.00.00	Snacks, Food & Beverages Check #: 201010	\$47.04
			Vendor Total:	\$47.04
ALL OUT GUTTERS	102049			

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1161

12/18/2020

Fiscal Year: 2020-2021

Vendor Remit Name	Vendor #	Account	Description	Amount
		100.126.0000.000.2620.430.10206.10.00	Repairs and Maintenance Services	\$1,830.00
		Check #: 201011		
			Vendor Total:	\$1,830.00
ALLIED SANITATION & SEPTICE SERVICES				
		330.108.0000.000.2620.430.10000.00.00	Repairs and Maintenance Services	\$325.00
		Check #: 201012		
			Vendor Total:	\$325.00
AMAZON.COM	99456			
		100.129.0000.000.2220.610.10209.10.00	General Supplies	\$110.34
		Check #: 201013		
		100.163.0000.360.1000.610.10603.32.00	General Supplies	\$155.48
		Check #: 201013		
		250.122.0000.200.1000.610.10202.10.00	General Supplies	\$11.25
		Check #: 201013		
		280.633.0000.000.2100.610.10205.10.00	General Supplies	\$99.97
		Check #: 201013		
			Vendor Total:	\$377.04
ARAMARK UNIFORM SERVICES				
		100.132.0000.000.2620.422.10302.20.00	Janitorial / Custodial Services	\$770.01
		Check #: 201014		
			Vendor Total:	\$770.01
BROWN MILBERY INC	2280			
		100.108.0000.000.2620.430.10604.32.00	Repairs and Maintenance Services	\$212.50
		Check #: 201015		
		100.108.0000.000.2620.610.10604.32.00	General Supplies	\$438.81
		Check #: 201015		
		100.127.0000.000.2620.430.10210.10.00	Repairs and Maintenance Services	\$223.45
		Check #: 201015		
			Vendor Total:	\$874.76
BUS PARTS WAREHOUSE	2534			
		100.170.0000.000.2730.614.10000.00.00	Parts	\$981.65
		Check #: 201016		

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1161

12/18/2020

Fiscal Year: 2020-2021

Vendor Remit Name	Vendor #	Account	Description	Amount
			Vendor Total:	\$981.65
CARSON VALLEY OIL	3380	100.170.0000.000.2730.626.10000.00.00	Gasoline	\$1,594.95
		Check #: 201017		
			Vendor Total:	\$1,594.95
CENGAGE LEARNING	100780	100.103.0000.300.1000.610.10601.32.00	General Supplies	\$1,387.20
		Check #: 201018		
			Vendor Total:	\$1,387.20
CINDERLITE TRUCKING CORP	3830	100.108.0000.000.2620.610.10000.00.00	General Supplies	\$87.85
		Check #: 201019		
			Vendor Total:	\$87.85
CLARK & ASSOCIATES OF NEVADA, INC.		100.102.0000.000.2570.340.10000.00.00	Other Professional Services	\$3,166.66
		Check #: 201020		
			Vendor Total:	\$3,166.66
CONNECTIONS SPEECH&LANGUAGE SERVICES LLC		250.101.0000.200.2150.340.10000.00.00	Other Professional Services	\$3,850.00
		Check #: 201021		
			Vendor Total:	\$3,850.00
CONSCENDO AVIATION INVESTMENTS LLC		240.043.0000.000.2100.610.10000.00.00	General Supplies	\$1,904.00
		Check #: 201022		
			Vendor Total:	\$1,904.00
DECKER, INC.	5403	100.135.0000.100.1000.610.10305.31.00	General Supplies	\$355.45
		Check #: 201023		
			Vendor Total:	\$355.45
DELTA EDUCATION				

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1161

12/18/2020

Fiscal Year: 2020-2021

Vendor Remit Name	Vendor #	Account	Description	Amount
		100.132.0000.100.1000.610.10302.20.00	General Supplies	\$268.89
		Check #: 201024		
			Vendor Total:	\$268.89
DRENDEL HAAS, ANN		280.667.0000.000.2200.340.10000.00.00	Other Professional Services	\$300.00
		Check #: 201025		
			Vendor Total:	\$300.00
EDUCATIONAL TESTING SERV	6385	100.101.0000.610.1000.351.10907.41.00	Data Processing and Coding Services	\$21.50
		Check #: 201026		
			Vendor Total:	\$21.50
EVANS-HARRIS, IVY		290.184.1611.000.0000.000.10000.00.00	Daily Sales-School Lunch Program	\$37.15
		Check #: 201027		
			Vendor Total:	\$37.15
FERGUSON ENTERPRISES, INC	99119	290.184.0000.000.3100.430.10000.00.00	Repairs and Maintenance Services	\$201.78
		Check #: 201028		
			Vendor Total:	\$201.78
FRATTO, JEFFERY		240.390.0000.100.2213.610.10000.00.00	FY20 GYO-AB309 Budget Load-REVISED	\$118.77
		Check #: 201029		
			Vendor Total:	\$118.77
FRONTIER	21702	100.122.0000.000.2410.533.10202.10.00	Telephone - Land Line phone services	\$145.04
		Check #: 201030		
		100.162.0000.000.2410.533.10602.50.00	Telephone - Land Line phone services	\$164.89
		Check #: 201030		
			Vendor Total:	\$309.93
GARCIA, ELAINE		290.185.1611.000.0000.000.10000.00.00	Daily Sales-School Lunch Program	\$4.60
		Check #: 201031		

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1161

12/18/2020

Fiscal Year: 2020-2021

Vendor Remit Name	Vendor #	Account	Description	Amount
			Vendor Total:	\$4.60
GOBILDA		100.104.0000.000.2210.610.10000.00.00	General Supplies	\$833.73
		Check #: 201032		
			Vendor Total:	\$833.73
HARRIS WELDING SUPPLY		100.161.0000.384.1000.610.10601.32.00	General Supplies	\$717.00
		Check #: 201033		
			Vendor Total:	\$717.00
HAVE LIGHTS WILL TRAVEL	9185	100.126.0000.000.2620.430.10206.10.00	Repairs and Maintenance Services	\$635.74
		Check #: 201034		
			Vendor Total:	\$635.74
INLAND LEASING		290.182.0000.000.3100.442.10000.00.00	Rental of Equipment and Vehicles	\$1,015.23
		Check #: 201035		
		290.184.0000.000.3100.442.10000.00.00	Rental of Equipment and Vehicles	\$2,284.27
		Check #: 201035		
		290.185.0000.000.3100.442.10000.00.00	Rental of Equipment and Vehicles	\$1,776.66
		Check #: 201035		
			Vendor Total:	\$5,076.16
INLAND SUPPLY CO., INC.	10000	240.043.0000.000.2100.610.10000.00.00	General Supplies	\$2,400.00
		Check #: 201036		
			Vendor Total:	\$2,400.00
INTERSTATE OIL COMPANY	10210	100.170.0000.000.2730.626.10000.00.00	Gasoline	\$1,771.15
		Check #: 201037		
			Vendor Total:	\$1,771.15
JILL STOKES		290.182.0000.000.3100.630.10000.00.00	Food	\$13.36
		Check #: 201038		

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1161

12/18/2020

Fiscal Year: 2020-2021

Vendor Remit Name	Vendor #	Account	Description	Amount
			Vendor Total:	\$13.36
JIM MENESINI PETROLEUM		100.170.0000.000.2730.613.10000.00.00	Oil & Lubricants	\$91.29
		Check #: 201039		
			Vendor Total:	\$91.29
KOCH, CHRISTINE		240.213.0000.100.2210.610.10000.00.00	General Supplies	\$30.95
		Check #: 201040		
			Vendor Total:	\$30.95
LOGMEIN USA, INC		280.709.0000.000.2213.651.10000.00.00	FY18 Title IIA Budget Load AMENDMENT	\$399.00
		Check #: 201041		
			Vendor Total:	\$399.00
LUMOS AND ASSOCIATES, INC	11860	360.021.0000.000.2660.340.10601.32.00	Other Professional Services	\$24,909.00
		Check #: 201042		
			Vendor Total:	\$24,909.00
LYON COUNTY SCHOOL DIST._99346	99346	100.101.0000.000.2320.615.10000.00.00	Snacks, Food & Beverages	\$632.50
		Check #: 201043		
			Vendor Total:	\$632.50
MACLEOD WATTS, INC.		100.101.0000.000.2510.340.10000.00.00	Other Professional Services	\$3,400.00
		Check #: 201044		
			Vendor Total:	\$3,400.00
MASON VALLEY PRINTING	96748	280.633.0000.000.2100.610.10302.20.00	General Supplies	\$423.65
		Check #: 201045		
			Vendor Total:	\$423.65
MAUPIN, COX, & LEGOY	22060			

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1161

12/18/2020

Fiscal Year: 2020-2021

Vendor Remit Name	Vendor #	Account	Description	Amount
		100.101.0000.000.2320.340.10000.00.00	Other Professional Services	\$3,515.00
		Check #: 201046		
		250.105.0000.000.2321.340.10000.00.00	Other Professional Services	\$4,800.00
		Check #: 201046		
			Vendor Total:	\$8,315.00
NAESP	101728			
		100.126.0000.000.2410.810.10206.10.00	Dues and Fees	\$235.00
		Check #: 201047		
			Vendor Total:	\$235.00
NAPA AUTO & TRUCK PARTS_99614	99614			
		100.126.0000.000.2620.610.10206.10.00	General Supplies	\$111.99
		Check #: 201048		
			Vendor Total:	\$111.99
NEVADA DEPT MOTOR VEHICLES	14491			
		100.170.0000.000.2710.810.10000.00.00	Dues and Fees	\$58.25
		Check #: 201049		
			Vendor Total:	\$58.25
NOMICOS, DAVID				
		250.105.0000.200.2140.581.10000.00.00	Travel – Instructional Licensed Personnel	\$57.54
		Check #: 201050		
			Vendor Total:	\$57.54
OASIS ONLINE				
		100.107.0000.000.2580.352.10000.00.00	Other Technical Services	\$10,000.00
		Check #: 201051		
			Vendor Total:	\$10,000.00
OFFICE DEPOT	15366			
		100.101.0000.000.2320.610.10000.00.00	General Supplies	\$116.97
		Check #: 201052		
		100.126.0000.100.1000.610.10206.10.00	General Supplies	\$201.52
		Check #: 201052		
		100.127.0000.100.1000.610.10210.10.00	General Supplies	\$52.72
		Check #: 201052		

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1161

12/18/2020

Fiscal Year: 2020-2021

Vendor Remit Name	Vendor #	Account	Description	Amount
		100.129.0000.100.1000.610.10209.10.00	General Supplies	\$29.90
		Check #: 201052		
		100.133.0000.100.1000.610.10303.10.00	General Supplies	\$108.88
		Check #: 201052		
			Vendor Total:	\$509.99
PITNEY BOWES GLOBAL FINANCIAL SERVICES	101970			
		100.132.0000.000.2410.531.10302.20.00	Postage	\$276.09
		Check #: 201053		
			Vendor Total:	\$276.09
PROCARE THERAPY				
		285.781.0000.200.2150.340.10211.10.00	Other Professional Services	\$2,940.38
		Check #: 201054		
			Vendor Total:	\$2,940.38
RALEY'S				
		100.106.0000.000.2515.610.10000.00.00	General Supplies	\$22.99
		Check #: 201055		
		100.135.0000.000.2410.610.10305.31.00	General Supplies	\$35.97
		Check #: 201055		
			Vendor Total:	\$58.96
REFRIGERATION SUPPLIES DISTRIBUTOR	96586			
		100.108.0000.000.2620.610.10303.10.00	General Supplies	\$135.91
		Check #: 201056		
		100.135.0000.000.2410.610.10305.31.00	General Supplies	\$133.60
		Check #: 201056		
		100.163.0000.000.2620.610.10603.32.00	General Supplies	\$369.30
		Check #: 201056		
			Vendor Total:	\$638.81
RENNER EQUIPMENT COMPANY	17400			
		100.108.0000.000.2630.610.10000.00.00	General Supplies	\$101.09
		Check #: 201057		
			Vendor Total:	\$101.09

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1161

12/18/2020

Fiscal Year: 2020-2021

Vendor Remit Name	Vendor #	Account	Description	Amount
REV ROBOTICS		100.104.0000.000.2210.610.10000.00.00 Check #: 201058	General Supplies	\$444.52
			Vendor Total:	\$444.52
RICOH AMERICAS CORP	102825	100.101.0000.000.2510.430.10000.00.00 Check #: 201059	Repairs and Maintenance Services	\$93.39
		100.101.0000.000.2510.442.10000.00.00 Check #: 201059	Rental of Equipment and Vehicles	\$236.41
		100.122.0000.000.2410.430.10202.10.00 Check #: 201059	Repairs and Maintenance Services	\$461.79
		100.122.0000.000.2410.610.10202.10.00 Check #: 201059	General Supplies	\$237.89
		100.125.0000.000.2410.430.10205.10.00 Check #: 201059	Repairs and Maintenance Services	\$473.88
		100.132.0000.100.1000.430.10302.20.00 Check #: 201059	Repairs and Maintenance Services	\$211.71
		100.135.0000.100.1000.430.10305.31.00 Check #: 201059	Repairs and Maintenance Services	\$200.17
			Vendor Total:	\$1,915.24
RICOH USA, INC		100.135.0000.000.2410.442.10305.31.00 Check #: 201060	Rental of Equipment and Vehicles	\$189.23
		100.136.0000.000.2410.442.10208.31.00 Check #: 201060	Rental of Equipment and Vehicles	\$36.62
			Vendor Total:	\$225.85
ROUND UP AWARDS LLC	17901	100.132.0000.100.1000.610.10302.20.00 Check #: 201061	General Supplies	\$82.00
			Vendor Total:	\$82.00
SCHOOL SPECIALTY_103213	103213	100.126.0000.100.1000.610.10206.10.00 Check #: 201062	General Supplies	\$34.56

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1161

12/18/2020

Fiscal Year: 2020-2021

Vendor Remit Name	Vendor #	Account	Description	Amount
		100.132.0000.100.1000.610.10302.20.00	General Supplies	\$142.59
		Check #: 201062		
		100.165.0000.100.1000.610.10605.32.00	General Supplies	\$489.06
		Check #: 201062		
			Vendor Total:	\$666.21
SHRED-IT USA				
		100.121.0000.000.2410.421.10201.10.00	Garbage / Disposal	\$37.00
		Check #: 201063		
		100.125.0000.000.2410.421.10205.10.00	Garbage / Disposal	\$213.36
		Check #: 201063		
		100.126.0000.000.2410.421.10206.10.00	Garbage / Disposal	\$58.00
		Check #: 201063		
		100.127.0000.000.2410.421.10210.10.00	Garbage / Disposal	\$36.00
		Check #: 201063		
			Vendor Total:	\$344.36
SIERRA NEVADA JOURNEYS				
		280.633.0000.000.3300.610.10206.10.00	General Supplies	\$1,050.00
		Check #: 201064		
			Vendor Total:	\$1,050.00
SINNETT CONSULTING SERV LLC	98194			
		100.102.0000.000.2570.340.10000.00.00	Other Professional Services	\$300.00
		Check #: 201065		
			Vendor Total:	\$300.00
SOLIANT HEALTH, LLC				
		280.639.0000.200.2140.340.10000.00.00	Other Professional Services	\$3,519.00
		Check #: 201066		
		280.639.0000.200.2140.340.10601.32.00	Other Professional Services	\$3,515.00
		Check #: 201066		
			Vendor Total:	\$7,034.00
STAPLES TECHNOLOGY SOLUTIONS				
		240.043.0000.000.2580.650.10000.00.00	Supplies-Information Technology Related	\$6,910.50
		Check #: 201067		

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1161

12/18/2020

Fiscal Year: 2020-2021

Vendor Remit Name	Vendor #	Account	Description	Amount
		240.340.0000.000.2100.652.10000.00.00	Inventoried Supplies/Equipment – IT Related	\$25,380.63
		Check #: 201067	<\$5000	
		280.760.0000.000.2100.652.10000.00.00	Supplies – Equipment <\$5000	\$109,500.00
		Check #: 201067		
		280.760.0000.000.2580.650.10000.00.00	Supplies – Information Technology Related	\$3,000.00
		Check #: 201067		
		280.760.0000.000.2580.651.10000.00.00	Supplies – Tech Software	\$12,405.00
		Check #: 201067		
			Vendor Total:	\$157,196.13
SUMMIT COMPANIES				
		100.135.0000.000.2620.610.10305.31.00	General Supplies	\$370.00
		Check #: 201068		
			Vendor Total:	\$370.00
TIM LOGAN	11780			
		100.101.0000.000.2320.533.10000.00.00	Telephone – Land Line phone services	\$475.44
		Check #: 201069		
			Vendor Total:	\$475.44
UNITED PARCEL SERVICE	97165			
		100.122.0000.000.2620.610.10202.10.00	General Supplies	\$123.93
		Check #: 201070		
		100.122.0000.100.1000.610.10202.10.00	General Supplies	\$14.82
		Check #: 201070		
			Vendor Total:	\$138.75
US FOODS, INC.	103034			
		100.164.0000.320.1000.610.10604.32.00	General Supplies	\$449.30
		Check #: 201071		
			Vendor Total:	\$449.30
VEIL, CHERYL	100986			
		100.101.0000.000.2320.810.10000.00.00	Dues and Fees	\$20.00
		Check #: 201072		
			Vendor Total:	\$20.00

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1161

12/18/2020

Fiscal Year: 2020-2021

Vendor Remit Name	Vendor #	Account	Description	Amount
WELLS FARGO VENDOR FINANCIAL SERVICES				
		100.101.0000.000.2320.430.10000.00.00	Repairs and Maintenance Services	\$867.76
		Check #: 201073		
		100.101.0000.000.2320.442.10000.00.00	Rental of Equipment and Vehicles	\$370.79
		Check #: 201073		
		100.101.0000.610.1000.442.10000.00.00	Rental of Equipment and Vehicles	\$206.12
		Check #: 201073		
		100.132.0000.000.2410.442.10302.20.00	Rental of Equipment and Vehicles	\$462.50
		Check #: 201073		
		100.136.0000.000.2410.442.10208.31.00	Rental of Equipment and Vehicles	\$175.81
		Check #: 201073		
		100.170.0000.000.2710.442.10000.00.00	Rental of Equipment and Vehicles	\$58.00
		Check #: 201073		
			Vendor Total:	\$2,140.98
WESTERN GOVERNORS UNIVERSITY				
		240.390.0000.100.2213.330.10000.00.00	FY20 GYO-AB309 Budget Load-REVISED	\$3,520.00
		Check #: 201074		
			Vendor Total:	\$3,520.00
			Grand Total:	\$266,906.75

End of Report

LYON COUNTY SCHOOL DISTRICT VOUCHER

Voucher No: 1166 Voucher Date: 01/04/2021 Prepared By: _____

Printed: 01/19/2021 08:26:41 AM

LYON COUNTY SCHOOL DISTRICT is hereby authorized to draw warrants against LYON COUNTY SCHOOL DISTRICT funds for the sum of \$31,095.51 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2020 to June 30, 2021 (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.

Neal E. McIntyre President

Holly Villines Clerk

Kimber LA Crabtree Member

Barbara Jones Member

Sherry Parsons Member

Bridget Peterson Member

Phil Cowee Member

LYON COUNTY SCHOOL DISTRICT

Fund		Amount
100	General Fund	\$22,441.29
240	State Grants	\$2,670.02
250	Special Education	\$13.34
280	Federal Funds	\$4,537.52
285	Medicaid Funds	\$127.54
290	Food Service Funds	\$1,305.80
		<hr/>
		\$31,095.51

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1166

01/04/2021

Fiscal Year: 2020-2021

Vendor Remit Name	Vendor #	Account	Description	Amount
CAPITAL CITY AUTO PARTS	102852	P-Card Payee: COMMERCE BANK 100.170.0000.000.2730.614.10000.00.00 0	Parts	\$662.28
				Vendor Total: \$662.28
E-CONOLIGHT		P-Card Payee: COMMERCE BANK 100.165.0000.000.2620.610.10605.32.00 0	General Supplies	\$1,383.80
				Vendor Total: \$1,383.80
FOLLETT LIBRARY RESOURCES	7820	P-Card Payee: COMMERCE BANK 100.165.0000.000.2220.640.10605.32.00 0	Books and Periodicals	\$46.56
				Vendor Total: \$46.56
GOPHER SPORT	8661	P-Card Payee: COMMERCE BANK 100.162.0000.170.1000.610.10602.50.00 0	General Supplies	\$851.49
				Vendor Total: \$851.49
HEINEMANN	99284	P-Card Payee: COMMERCE BANK 100.121.0000.100.1000.640.10201.10.00 0	Books and Periodicals	\$214.50
		280.633.0000.000.2100.610.10203.10.00 0	General Supplies	\$1,782.00
		280.633.0000.000.2100.610.10210.10.00 0	General Supplies	\$1,138.50
				Vendor Total: \$3,135.00
LEARNING A-Z	100607	P-Card Payee: COMMERCE BANK 100.126.0000.100.1000.653.10206.10.00 0	Web-based and similar programs	\$962.00
				Vendor Total: \$962.00
ORIENTAL TRADING CO.,INC.	15565	P-Card Payee: COMMERCE BANK 280.633.0000.000.3300.610.10201.10.00 0	General Supplies	\$81.82
				Vendor Total: \$81.82
PETERBILT TRUCK PARTS & EQUIPMENT LLC	21060	P-Card Payee: COMMERCE BANK		

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1166

01/04/2021

Fiscal Year: 2020-2021

Vendor Remit Name	Vendor #	Account	Description	Amount
		100.170.0000.000.2730.614.10000.00.00 0	Parts	\$777.90
			Vendor Total:	\$777.90
SAFETY-KLEEN SYSTEMS, INC	18119	P-Card Payee: COMMERCE BANK		
		100.170.0000.000.2730.430.10000.00.00 0	Repairs and Maintenance Services	\$1,043.29
			Vendor Total:	\$1,043.29
STAPLES ADVANTAGE	99736	P-Card Payee: COMMERCE BANK		
		100.106.0000.000.2515.610.10000.00.00 0	General Supplies	\$276.88
		100.108.0000.000.2620.610.10000.00.00 0	General Supplies	\$379.62
		100.122.0000.100.1000.610.10202.10.00 0	General Supplies	\$1,014.32
		100.122.0000.100.1000.615.10202.10.00 0	Snacks, Food & Beverages	\$107.83
		100.123.0000.100.1000.610.10203.10.00 0	General Supplies	\$406.42
		100.125.0000.000.2130.610.10205.10.00 0	General Supplies	\$5.45
		100.125.0000.000.2620.610.10205.10.00 0	General Supplies	\$137.88
		100.125.0000.100.1000.610.10205.10.00 0	General Supplies	\$198.59
		100.125.0000.100.1000.650.10205.10.00 0	Supplies-Information Technology-related	\$17.79
		100.133.0000.100.1000.610.10303.00.00 0	General Supplies	\$455.15
		100.134.0000.100.1000.610.10304.20.00 0	General Supplies	\$229.37
		100.135.0000.000.2410.610.10305.31.00 0	General Supplies	\$9.98
		100.135.0000.100.1000.610.10305.31.00 0	General Supplies	\$355.80
		100.136.0000.100.1000.610.10208.31.00 0	General Supplies	\$1,236.11

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1166

01/04/2021

Fiscal Year: 2020-2021

Vendor Remit Name	Vendor #	Account	Description	Amount
		100.163.0000.000.2120.610.10603.32.00 0	General Supplies	\$73.73
		240.300.0000.361.1000.650.10601.32.00 0	Supplies-Information Technology-related	\$78.29
		240.300.0000.370.1000.650.10601.32.00 0	Supplies-Information Technology-related	\$1,256.72
		240.300.0000.380.1000.650.10601.32.00 0	Allocation	\$1,335.01
		250.105.0000.000.2321.610.10000.00.00 0	General Supplies	\$13.34
		280.639.0000.200.2140.610.10000.00.00 0	General Supplies	\$7.22
		280.688.0000.000.2100.610.10000.00.00 0	General Supplies	\$21.58
		285.781.0000.200.2321.610.10000.00.00 0	General Supplies	\$127.54
		290.180.0000.000.3100.610.10000.00.00 0	General Supplies	\$1,305.80
			Vendor Total:	\$9,050.42
TAHOE SUPPLY CO.	11238	P-Card Payee: COMMERCE BANK		
		100.101.0000.000.2320.610.10000.00.00 0	General Supplies	\$134.40
		100.125.0000.000.2620.610.10205.10.00 0	General Supplies	\$729.90
		100.127.0000.000.2620.610.10210.10.00 0	General Supplies	\$279.56
		100.134.0000.000.2620.610.10304.20.00 0	General Supplies	\$497.60
		100.161.0000.000.2620.610.10601.32.00 0	General Supplies	\$1,563.50
		100.164.0000.000.2620.610.10604.32.00 0	General Supplies	\$938.27
		100.164.0000.000.4600.610.10604.32.00 0	General Supplies	\$64.00
		100.165.0000.000.2620.610.10605.32.00 0	General Supplies	\$1,505.76
			Vendor Total:	\$5,712.99

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1166

01/04/2021

Fiscal Year: 2020-2021

Vendor Remit Name	Vendor #	Account	Description	Amount
TIME FOR KIDS	20739	P-Card Payee: COMMERCE BANK		
		100.162.0000.103.1000.610.10602.50.00 0	General Supplies	\$188.10
				Vendor Total: \$188.10
UNITED RENTALS--ALL LOCATIONS	21374	P-Card Payee: COMMERCE BANK		
		100.108.0000.000.2630.442.10000.00.00 0	Rental of Equipment and Vehicles	\$213.00
		100.161.0000.000.2620.442.10601.32.00 0	Rental of Equipment and Vehicles	\$705.00
				Vendor Total: \$918.00
WESTERN NEVADA SUPPLY	22580	P-Card Payee: COMMERCE BANK		
		100.108.0000.000.2620.610.10605.32.00 0	General Supplies	\$3,146.07
		100.108.0000.000.2630.610.10605.32.00 0	General Supplies	\$1,307.02
		100.129.0000.000.2620.610.10209.10.00 0	General Supplies	\$7.77
		100.165.0000.000.2620.610.10605.32.00 0	General Supplies	\$13.00
				Vendor Total: \$4,473.86
WESTERN PSYCHOLOGICAL SERVICIE	22589	P-Card Payee: COMMERCE BANK		
		280.639.0000.200.2140.610.10000.00.00 0	General Supplies	\$1,456.40
		280.639.0000.200.2140.653.10000.00.00 0	Web-based and similar programs	\$50.00
				Vendor Total: \$1,506.40
WILLIAM V. MACGILL & CO.	22793	P-Card Payee: COMMERCE BANK		
		100.132.0000.000.2130.610.10302.20.00 0	General Supplies	\$146.81
		100.133.0000.000.2130.610.10303.10.00 0	General Supplies	\$154.79
				Vendor Total: \$301.60
				Grand Total: \$31,095.51

End of Report

LYON COUNTY SCHOOL DISTRICT VOUCHER

Voucher No: 1169 Voucher Date: 12/31/2020 Prepared By: _____

Printed: 01/19/2021 08:28:05 AM

LYON COUNTY SCHOOL DISTRICT is hereby authorized to draw warrants against LYON COUNTY SCHOOL DISTRICT funds for the sum of \$106,655.02 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2020 to June 30, 2021 (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.

Neal E. McIntyre President

Holly Villines Clerk

Kimber LA Crabtree Member

Barbara Jones Member

Sherry Parsons Member

Bridget Peterson Member

Phil Cowee Member

LYON COUNTY SCHOOL DISTRICT

Fund		Amount
100	General Fund	\$95,221.30
290	Food Service Funds	\$11,433.72
		<hr/> <hr/>
		\$106,655.02

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1169

12/31/2020

Fiscal Year: 2020-2021

Vendor Remit Name	Vendor #	Account	Description	Amount
NEVADA DEPARTMENT OF AGRICULTURE	14535			
		290.182.0000.000.3100.630.10000.00.00 0	Food	\$1,943.74
		290.183.0000.000.3100.630.10000.00.00 0	Food	\$1,257.71
		290.184.0000.000.1000.630.10000.00.00 0	Food	\$5,030.83
		290.185.0000.000.1000.630.10000.00.00 0	Food	\$3,201.44
			Vendor Total:	<u>\$11,433.72</u>
SKY FIBER INTERNET				
		100.107.0000.000.2580.535.10000.00.00 0	Data Communications, Internet, Video, T-lines, etc	\$95,221.30
			Vendor Total:	<u>\$95,221.30</u>
			Grand Total:	<u>\$106,655.02</u>

End of Report

LYON COUNTY SCHOOL DISTRICT VOUCHER

Voucher No: 1170 Voucher Date: 12/22/2020 Prepared By: _____

Printed: 01/19/2021 08:29:10 AM

LYON COUNTY SCHOOL DISTRICT is hereby authorized to draw warrants against LYON COUNTY SCHOOL DISTRICT funds for the sum of \$866,038.80 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2020 to June 30, 2021 (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.

Neal E. McIntyre President

Holly Villines Clerk

Kimber LA Crabtree Member

Barbara Jones Member

Sherry Parsons Member

Bridget Peterson Member

Phil Cowee Member

LYON COUNTY SCHOOL DISTRICT

Fund		Amount
240	State Grants	\$866,038.80
		<hr/>
		\$866,038.80

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1170

12/22/2020

Fiscal Year: 2020-2021

Vendor Remit Name	Vendor #	Account	Description	Amount
STAPLES TECHNOLOGY SOLUTIONS				
		240.043.0000.000.2580.650.10000.00.00	Supplies-Information Technology Related	\$5,880.00
		Check #: 201077		
		240.043.0000.000.2580.651.10000.00.00	Supplies, Technology, and Software	\$24,313.80
		Check #: 201077		
		240.043.0000.000.2580.652.10000.00.00	Supplies/Equipment-Information Technology Related	\$214,620.00
		Check #: 201077		
		240.340.0000.000.2100.652.10000.00.00	Inventoried Supplies/Equipment - IT Related	\$621,225.00
		Check #: 201077	<\$5000	
			Vendor Total:	\$866,038.80
			Grand Total:	\$866,038.80

End of Report

LYON COUNTY SCHOOL DISTRICT VOUCHER

Voucher No: 1176 Voucher Date: 01/04/2021 Prepared By: _____

Printed: 01/19/2021 08:30:34 AM

LYON COUNTY SCHOOL DISTRICT is hereby authorized to draw warrants against LYON COUNTY SCHOOL DISTRICT funds for the sum of \$94,880.56 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2020 to June 30, 2021 (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.

Neal E. McIntyre President

Holly Villines Clerk

Kimber LA Crabtree Member

Barbara Jones Member

Sherry Parsons Member

Bridget Peterson Member

Phil Cowee Member

LYON COUNTY SCHOOL DISTRICT

Fund		Amount
100	General Fund	\$59,742.78
230	Adult Education	\$723.68
240	State Grants	\$8,173.07
250	Special Education	\$1,040.00
280	Federal Funds	\$18,788.03
285	Medicaid Funds	\$6,413.00
		<hr/>
		\$94,880.56

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1176

01/04/2021

Fiscal Year: 2020-2021

Vendor Remit Name	Vendor #	Account	Description	Amount
A T & T MONTHLY STATEMENT	99712	100.125.0000.000.2410.533.10205.10.00	Telephone – Land Line phone services Check #: 201078	\$137.78
		100.126.0000.000.2410.533.10206.10.00	Telephone – Land Line phone services Check #: 201078	\$114.62
		100.128.0000.000.2410.533.10211.10.00	Telephone – Land Line phone services Check #: 201078	\$102.64
		100.129.0000.000.2410.533.10209.10.00	Telephone – Land Line phone services Check #: 201078	\$79.12
		100.134.0000.000.2410.533.10304.20.00	Telephone – Land Line phone services Check #: 201078	\$101.95
		100.136.0000.000.2410.533.10208.31.00	Telephone – Land Line phone services Check #: 201078	\$94.04
		100.161.0000.000.2410.533.10601.32.00	Telephone – Land Line phone services Check #: 201078	\$115.19
		100.164.0000.000.2410.533.10604.32.00	Telephone – Land Line phone services Check #: 201078	\$21.74
		100.165.0000.000.2410.533.10605.32.00	Telephone – Land Line phone services Check #: 201078	\$112.55
		100.170.0000.000.2710.533.10000.00.00	Telephone – Land Line phone services Check #: 201078	\$47.15
		230.231.0000.610.1000.533.10000.00.00	Telephone – Land Line phone services Check #: 201078	\$23.68
			Vendor Total:	\$950.46
ALHAMBRA WATER	97540	100.104.0000.000.2210.615.10000.00.00	Snacks, Food & Beverages Check #: 201079	\$78.32
			Vendor Total:	\$78.32
ALL ABOUT VISION, LLC	94550	250.105.0000.200.2155.340.10000.00.00	Other Professional Services Check #: 201080	\$1,040.00
			Vendor Total:	\$1,040.00

AMAZON---FIS

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1176

01/04/2021

Fiscal Year: 2020-2021

Vendor Remit Name	Vendor #	Account	Description	Amount
		100.133.0000.100.1000.610.10303.00.00	General Supplies	\$357.88
		Check #: 201081		
		100.133.0000.100.1000.610.10303.10.00	General Supplies	\$92.71
		Check #: 201081		
			Vendor Total:	\$450.59
AMAZON--EAST VALLEY ELEMENTARY SCHOOL		100.126.0000.100.1000.610.10206.10.00	General Supplies	\$66.99
		Check #: 201082		
			Vendor Total:	\$66.99
AMAZON.COM	99456	100.103.0000.300.1000.610.10601.32.00	General Supplies	\$127.67
		Check #: 201083		
		100.122.0000.000.2410.610.10202.10.00	General Supplies	\$99.80
		Check #: 201083		
		100.122.0000.000.2620.610.10202.10.00	General Supplies	\$98.80
		Check #: 201083		
		100.122.0000.100.1000.610.10202.10.00	General Supplies	\$43.09
		Check #: 201083		
		100.134.0000.000.2620.610.10304.20.00	General Supplies	\$1,224.73
		Check #: 201083		
		100.170.0000.000.2730.614.10000.00.00	Parts	\$322.67
		Check #: 201083		
		240.300.0000.330.1000.610.10601.32.00	General Supplies	\$238.99
		Check #: 201083		
		280.709.0000.000.2213.610.10000.00.00	General Supplies	\$46.98
		Check #: 201083		
			Vendor Total:	\$2,202.73
ANDYMARK INC		100.104.0000.000.2210.610.10000.00.00	General Supplies	\$463.86
		Check #: 201084		
			Vendor Total:	\$463.86
ARAMARK UNIFORM SERVICES				

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1176

01/04/2021

Fiscal Year: 2020-2021

Vendor Remit Name	Vendor #	Account	Description	Amount
		100.170.0000.000.2730.619.10000.00.00	Uniforms	\$175.43
		Check #: 201085		
			Vendor Total:	\$175.43
AUDIO ENHANCEMENT, INC	99350	100.126.0000.100.1000.650.10206.10.00	Supplies-Information Technology-related	\$30.00
		Check #: 201086		
			Vendor Total:	\$30.00
CUSTOM GLASS	100906	100.170.0000.000.2730.614.10000.00.00	Parts	\$3,480.00
		Check #: 201087		
			Vendor Total:	\$3,480.00
DAVIS, MARIA C.	102800	280.639.0000.200.2190.340.10000.00.00	Other Professional Services	\$386.02
		Check #: 201088		
			Vendor Total:	\$386.02
DAYTON INTERMEDIATE SCH	5325	100.136.0000.100.1000.610.10208.31.00	General Supplies	\$32.12
		Check #: 201089		
			Vendor Total:	\$32.12
DENTER, LINDSAY		100.170.0000.000.2710.519.10000.00.00	Student Transportation Purchased From	\$95.00
		Check #: 201090	Other Source	
			Vendor Total:	\$95.00
EASTBAY, INC.		100.161.0000.920.1000.610.10601.32.00	General Supplies	\$2,790.00
		Check #: 201091		
			Vendor Total:	\$2,790.00
EBS HEALTHCARE		285.781.0000.200.2150.340.10206.10.00	Other Professional Services	\$6,413.00
		Check #: 201092		
			Vendor Total:	\$6,413.00

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1176

01/04/2021

Fiscal Year: 2020-2021

Vendor Remit Name	Vendor #	Account	Description	Amount
ENCORE DATA PRODUCTS				
		280.633.0000.000.2100.610.10205.10.00	General Supplies	\$1,313.50
		Check #: 201093		
			Vendor Total:	\$1,313.50
FARMTEK				
		100.161.0000.310.1000.610.10601.32.00	General Supplies	\$1,255.09
		Check #: 201094		
			Vendor Total:	\$1,255.09
FLINN SCIENTIFIC	7765			
		100.135.0000.100.1000.610.10305.31.00	General Supplies	\$639.77
		Check #: 201095		
			Vendor Total:	\$639.77
FLYERS ENERGY, LLC	102216			
		100.170.0000.000.2730.626.10000.00.00	Gasoline	\$2,381.38
		Check #: 201096		
			Vendor Total:	\$2,381.38
HARRIS WELDING SUPPLY				
		100.161.0000.384.1000.610.10601.32.00	General Supplies	\$1,135.68
		Check #: 201097		
			Vendor Total:	\$1,135.68
LAWSON PRODUCTS				
		100.170.0000.000.2730.614.10000.00.00	Parts	\$269.72
		Check #: 201098		
			Vendor Total:	\$269.72
LOPEZ, LOURDES				
		100.170.0000.000.2710.519.10000.00.00	Student Transportation Purchased From	\$130.00
		Check #: 201099	Other Source	
			Vendor Total:	\$130.00
MAHAN, CRIZAN				
		100.170.0000.000.2710.519.10000.00.00	Student Transportation Purchased From	\$70.00
		Check #: 201100	Other Source	

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1176

01/04/2021

Fiscal Year: 2020-2021

Vendor Remit Name	Vendor #	Account	Description	Amount
			Vendor Total:	\$70.00
MARTIN, JED		100.122.0000.000.2130.610.10202.10.00 Check #: 201101	General Supplies	\$174.56
			Vendor Total:	\$174.56
MIDAMERICA BOOKS	96256	100.122.0000.000.2220.640.10202.10.00 Check #: 201102	Books and Periodicals	\$246.89
			Vendor Total:	\$246.89
OFFICE DEPOT	15366	100.000.0000.000.0000.000.10000.00.17 Check #: 201103	Inventories for Resale	\$22,083.60
		100.101.0000.000.2320.610.10000.00.00 Check #: 201103	General Supplies	\$47.48
		100.125.0000.000.2410.610.10205.10.00 Check #: 201103	General Supplies	\$157.45
		100.128.0000.100.1000.610.10211.10.00 Check #: 201103	General Supplies	\$389.02
		100.129.0000.100.1000.610.10209.10.00 Check #: 201103	General Supplies	\$873.56
		240.213.0000.100.2210.610.10000.00.00 Check #: 201103	General Supplies	\$135.08
			Vendor Total:	\$23,686.19
PROFESSIONAL BINDING PROD	16773	100.164.0000.100.1000.610.10604.32.00 Check #: 201104	General Supplies	\$787.75
			Vendor Total:	\$787.75
REALLY GOOD STUFF	17338	100.133.0000.100.1000.610.10303.10.00 Check #: 201105	General Supplies	\$123.42
			Vendor Total:	\$123.42
RENNER EQUIPMENT COMPANY	17400			

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1176

01/04/2021

Fiscal Year: 2020-2021

Vendor Remit Name	Vendor #	Account	Description	Amount
		100.170.0000.000.2730.614.10000.00.00	Parts	\$106.56
		Check #: 201106		
			Vendor Total:	\$106.56
RICOH AMERICAS CORP	102825			
		100.170.0000.000.2710.430.10000.00.00	Repairs and Maintenance Services	\$15.66
		Check #: 201107		
			Vendor Total:	\$15.66
SEFAC, INC	97804			
		100.170.0000.000.2730.430.10000.00.00	Repairs and Maintenance Services	\$3,219.00
		Check #: 201108		
			Vendor Total:	\$3,219.00
SIMERSON				
		100.108.0000.000.2620.430.10000.00.00	Repairs and Maintenance Services	\$5,800.00
		Check #: 201109		
			Vendor Total:	\$5,800.00
SOLIANT HEALTH, LLC				
		280.639.0000.200.2140.340.10000.00.00	Other Professional Services	\$3,404.00
		Check #: 201110		
		280.639.0000.200.2140.340.10601.32.00	Other Professional Services	\$3,610.00
		Check #: 201110		
			Vendor Total:	\$7,014.00
SPIRIT MONKEY, LLC				
		280.633.0000.000.2100.610.10206.10.00	General Supplies	\$607.50
		Check #: 201111		
			Vendor Total:	\$607.50
SUMMIT COMPANIES				
		100.108.0000.000.2620.340.10000.00.00	Other Professional Services	\$7,980.00
		Check #: 201112		
			Vendor Total:	\$7,980.00
SYNCHRONY BANK/JCP				
		280.688.0000.000.2100.610.10000.00.00	General Supplies	\$4,121.03
		Check #: 201113		

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1176

01/04/2021

Fiscal Year: 2020-2021

Vendor Remit Name	Vendor #	Account	Description	Amount
			Vendor Total:	\$4,121.03
THE MASTER TEACHER	12680	280.639.0000.200.2213.653.10000.00.00	Web-based and similar programs	\$5,299.00
		Check #: 201114		
			Vendor Total:	\$5,299.00
VEX ROBOTICS		240.300.0000.381.1000.730.10603.32.00	Equipment	\$7,799.00
		Check #: 201115		
			Vendor Total:	\$7,799.00
WELLS FARGO VENDOR FINANCIAL SERVICES		100.136.0000.000.2410.442.10208.31.00	Rental of Equipment and Vehicles	\$200.34
		Check #: 201116		
			Vendor Total:	\$200.34
YERINGTON THEATRE FOR THE ARTS	100157	230.231.0000.610.1000.441.10909.41.00	Renting Land and Buildings	\$700.00
		Check #: 201117		
			Vendor Total:	\$700.00
ZANDER CONSULTING, LLC		100.101.0000.000.2320.340.10000.00.00	Other Professional Services	\$1,150.00
		Check #: 201118		
			Vendor Total:	\$1,150.00
			Grand Total:	\$94,880.56

End of Report

LYON COUNTY SCHOOL DISTRICT VOUCHER

Voucher No: 1181 Voucher Date: 01/08/2021 Prepared By: _____

Printed: 01/19/2021 08:32:12 AM

LYON COUNTY SCHOOL DISTRICT is hereby authorized to draw warrants against LYON COUNTY SCHOOL DISTRICT funds for the sum of \$995,191.62 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2020 to June 30, 2021 (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.

Neal E. McIntyre President

Holly Villines Clerk

Kimber LA Crabtree Member

Barbara Jones Member

Sherry Parsons Member

Bridget Peterson Member

Phil Cowee Member

LYON COUNTY SCHOOL DISTRICT

Fund		Amount
100	General Fund	\$88,560.02
230	Adult Education	\$201.54
240	State Grants	\$38,756.10
250	Special Education	\$4,329.86
280	Federal Funds	\$4,687.48
290	Food Service Funds	\$1,321.28
360	Bond Issues	\$857,335.34
		<hr/> <hr/>
		\$995,191.62

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1181

01/08/2021

Fiscal Year: 2020-2021

Vendor Remit Name	Vendor #	Account	Description	Amount
A T & T MONTHLY STATEMENT	99712	100.101.0000.000.2320.533.10000.00.00	Telephone – Land Line phone services	\$559.26
		Check #: 201121		
			Vendor Total:	\$559.26
ALHAMBRA WATER	97540	100.101.0000.000.2500.615.10000.00.00	Snacks, Food & Beverages	\$58.87
		Check #: 201122		
		100.107.0000.000.2580.615.10000.00.00	Snacks, Food & Beverages	\$29.92
		Check #: 201122		
		100.170.0000.000.2730.411.10000.00.00	Water / Sewer	\$135.43
		Check #: 201122		
			Vendor Total:	\$224.22
ALL IN GRAPHIX		100.165.0000.100.1000.610.10605.32.00	General Supplies	\$585.00
		Check #: 201123		
			Vendor Total:	\$585.00
AMAZON.COM	99456	100.102.0000.000.2570.610.10000.00.00	General Supplies	\$163.33
		Check #: 201124		
		100.122.0000.000.2620.610.10202.10.00	General Supplies	\$799.11
		Check #: 201124		
		100.122.0000.100.1000.610.10202.10.00	General Supplies	\$111.36
		Check #: 201124		
		100.125.0000.000.2410.610.10205.10.00	General Supplies	\$57.96
		Check #: 201124		
		100.125.0000.000.2620.610.10205.10.00	General Supplies	\$891.49
		Check #: 201124		
		100.161.0000.100.1000.610.10601.32.00	General Supplies	\$31.98
		Check #: 201124		
		100.163.0000.000.2410.610.10603.32.00	General Supplies	\$74.14
		Check #: 201124		
		280.633.0000.000.2100.100.10603.32.00	FY20 Grants Budget Loads–Title I	\$1,131.44
		Check #: 201124		

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1181

01/08/2021

Fiscal Year: 2020-2021

Vendor Remit Name	Vendor #	Account	Description	Amount
		280.633.0000.000.3300.610.10603.32.00	FY19 Title IA YHS Budget Load	\$299.00
		Check #: 201124		
			Vendor Total:	\$3,559.81
AMPLIFIED IT		100.107.0000.000.2580.651.10000.00.00	Supplies - Technology - Software	\$2,250.00
		Check #: 201125		
			Vendor Total:	\$2,250.00
ARAMARK UNIFORM SERVICES		100.170.0000.000.2730.619.10000.00.00	Uniforms	\$304.53
		Check #: 201126		
			Vendor Total:	\$304.53
AUTO & TRUCK ELECTRIC,INC	1382	100.170.0000.000.2730.614.10000.00.00	Parts	\$460.00
		Check #: 201127		
			Vendor Total:	\$460.00
BATTERIES PLUS	98052	100.164.0000.000.2620.610.10604.32.00	General Supplies	\$37.90
		Check #: 201128		
			Vendor Total:	\$37.90
BECKWITH, PAIGE		280.639.0000.200.2213.331.10000.00.00	Training & Development-Instruct Licensed Personnel	\$199.00
		Check #: 201129		
			Vendor Total:	\$199.00
BRYSON SALES & SERVICE	2380	100.170.0000.000.2730.614.10000.00.00	Parts	\$433.71
		Check #: 201130		
			Vendor Total:	\$433.71
CAPELLA UNIVERSITY INC-LEARNER PAYMENT		240.390.0000.100.2213.330.10000.00.00	FY20 GYO-AB309 Budget Load-REVISED	\$6,019.00
		Check #: 201131		
			Vendor Total:	\$6,019.00

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1181

01/08/2021

Fiscal Year: 2020-2021

Vendor Remit Name	Vendor #	Account	Description	Amount
CARSON VALLEY OIL	3380	100.170.0000.000.2730.626.10000.00.00 Check #: 201132	Gasoline	\$2,392.07
			Vendor Total:	\$2,392.07
CLARK PEST CONTROL		100.108.0000.000.2630.340.10605.32.00 Check #: 201133	Other Professional Services	\$105.00
			Vendor Total:	\$105.00
CONNECTIONS SPEECH&LANGUAGE SERVICES LLC		250.101.0000.200.2150.340.10000.00.00 Check #: 201134	Other Professional Services	\$3,850.00
			Vendor Total:	\$3,850.00
CORE CONSTRUCTION	102843	360.021.0000.000.4500.450.10206.10.00 Check #: 201135	Construction Services	\$845,572.34
			Vendor Total:	\$845,572.34
CUMMINS ROCKY MOUNTAIN LLC	99462	100.170.0000.000.2730.614.10000.00.00 Check #: 201136	Parts	\$2,325.78
			Vendor Total:	\$2,325.78
D & S WASTE REMOVAL, INC	4960	100.108.0000.000.2620.421.10000.00.00 Check #: 201137	Garbage / Disposal	\$227.00
		100.108.0000.000.2620.421.10202.10.00 Check #: 201137	Garbage / Disposal	\$790.48
		100.108.0000.000.2620.421.10302.20.00 Check #: 201137	Garbage / Disposal	\$263.50
		100.108.0000.000.2620.421.10602.50.00 Check #: 201137	Garbage / Disposal	\$892.94
		100.108.0000.000.2620.421.10603.32.00 Check #: 201137	Garbage / Disposal	\$1,106.29

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Vendor Remit Name	Vendor #	Account	Description	Amount
		100.170.0000.000.2730.421.10000.00.00	Garbage / Disposal	\$258.99
		Check #: 201137		
		290.182.0000.000.3100.421.10000.00.00	Garbage / Disposal	\$1,053.92
		Check #: 201137		
			Vendor Total:	\$4,593.12
DAYTON AUTO PART-NAPA				
		100.108.0000.000.2630.610.10000.00.00	General Supplies	\$17.46
		Check #: 201138		
			Vendor Total:	\$17.46
DESERT LAKES HOME OWNERS ASSOC	99794			
		100.108.0000.000.2620.810.10000.00.00	Dues and Fees	\$100.00
		Check #: 201139		
			Vendor Total:	\$100.00
EDGE COMMUNICATIONS, INC.	101461			
		100.107.0000.000.2580.350.10000.00.00	Technical Services	\$11,498.52
		Check #: 201140		
			Vendor Total:	\$11,498.52
FERGUSON ENTERPRISES, INC	99119			
		290.184.0000.000.3100.430.10000.00.00	Repairs and Maintenance Services	\$177.81
		Check #: 201141		
			Vendor Total:	\$177.81
FLINN SCIENTIFIC	7765			
		100.161.0000.192.1000.610.10601.32.00	General Supplies	\$7,721.14
		Check #: 201142		
			Vendor Total:	\$7,721.14
FRONTIER	21702			
		100.101.0000.000.2320.533.10000.00.00	Telephone – Land Line phone services	\$542.70
		Check #: 201143		
			Vendor Total:	\$542.70
FRONTIER	21702			
		100.132.0000.000.2410.533.10302.20.00	Telephone – Land Line phone services	\$208.83
		Check #: 201144		

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Vendor Remit Name	Vendor #	Account	Description	Amount
				Vendor Total:
GREATAMERICA FINANCIAL SERVICES				\$208.83
		100.165.0000.000.2410.442.10605.32.00	Rental of Equipment and Vehicles	\$560.13
		Check #: 201145		
				Vendor Total:
HAMMOND FURNITURE	9000			\$560.13
		100.108.0000.000.2620.611.10000.00.00	Tires/Flooring	\$7,350.00
		Check #: 201146		
				Vendor Total:
HARRIS WELDING SUPPLY				\$7,350.00
		100.161.0000.383.1000.610.10601.32.00	General Supplies	\$695.64
		Check #: 201147		
				Vendor Total:
HDS WHITE CAP CONST SUPPLY	95880			\$695.64
		100.108.0000.000.2620.610.10000.00.00	General Supplies	\$287.59
		Check #: 201148		
				Vendor Total:
HEALTHY COMMUNITIES COALITION				\$287.59
		240.243.0000.100.2100.320.10000.00.00	FY20 SB515 Sec 23 (Social Worker grant)	\$32,612.50
		Check #: 201149		
				Vendor Total:
INTERSTATE OIL COMPANY	10210			\$32,612.50
		100.170.0000.000.2730.626.10000.00.00	Gasoline	\$2,307.66
		Check #: 201150		
				Vendor Total:
JIM MENESINI PETROLEUM				\$2,307.66
		100.170.0000.000.2730.613.10000.00.00	Oil & Lubricants	\$379.10
		Check #: 201151		
				Vendor Total:
LA CRABTREE, KIMBER				\$379.10

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Vendor Remit Name	Vendor #	Account	Description	Amount
		100.101.0000.000.2310.580.10000.00.00	Staff Travel	\$120.29
		Check #: 201152		
			Vendor Total:	\$120.29
LAWSON PRODUCTS				
		100.170.0000.000.2730.614.10000.00.00	Parts	\$400.75
		Check #: 201153		
			Vendor Total:	\$400.75
LOWE'S BUSINESS ACCOUNT	11835			
		100.103.0000.300.1000.610.10605.32.00	General Supplies	\$88.27
		Check #: 201154		
		100.108.0000.000.2620.610.10000.00.00	General Supplies	\$405.64
		Check #: 201154		
		100.108.0000.000.2620.610.10209.10.00	General Supplies	\$38.64
		Check #: 201154		
		100.108.0000.000.2630.610.10605.32.00	General Supplies	\$72.90
		Check #: 201154		
		100.121.0000.000.2620.610.10201.10.00	General Supplies	\$37.04
		Check #: 201154		
		100.123.0000.000.2620.610.10203.10.00	General Supplies	\$655.45
		Check #: 201154		
		100.125.0000.000.2620.610.10205.10.00	General Supplies	\$181.16
		Check #: 201154		
		100.126.0000.000.2620.610.10206.10.00	General Supplies	\$69.23
		Check #: 201154		
		100.129.0000.000.2620.610.10209.10.00	General Supplies	\$191.78
		Check #: 201154		
		100.133.0000.000.2620.610.10303.10.00	General Supplies	\$256.02
		Check #: 201154		
		100.134.0000.000.2620.610.10304.20.00	General Supplies	\$170.21
		Check #: 201154		
		100.135.0000.000.2620.610.10305.31.00	General Supplies	\$266.92
		Check #: 201154		

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Vendor Remit Name	Vendor #	Account	Description	Amount
		100.135.0000.000.2620.612.10305.31.00 Check #: 201154	Inventoried Supplies/Equipment <\$5000	(\$2,346.55)
		100.136.0000.000.2620.610.10208.31.00 Check #: 201154	General Supplies	\$30.23
		100.161.0000.000.2620.610.10601.32.00 Check #: 201154	General Supplies	\$351.52
			Vendor Total:	\$468.46
LUMOS AND ASSOCIATES, INC	11860	360.021.0000.000.4300.340.10206.10.00 Check #: 201155	Other Professional Services	\$4,863.00
			Vendor Total:	\$4,863.00
LYON COUNTY SCHOOL DIST._12000	12000	280.688.0000.000.2700.510.10000.00.00 Check #: 201156	Student Transportation Services	\$280.06
			Vendor Total:	\$280.06
LYON COUNTY SCHOOL DIST._99346	99346	100.101.0000.000.2310.615.10000.00.00 Check #: 201157	Snacks, Food & Beverages	\$656.00
		280.633.0000.000.2213.615.10205.10.00 Check #: 201157	Snacks, Food & Beverages	\$750.00
			Vendor Total:	\$1,406.00
MOBILE DEFENDERS		100.107.0000.000.2580.650.10000.00.00 Check #: 201158	Supplies-Information Technology-related	\$1,404.63
			Vendor Total:	\$1,404.63
MORTENSEN, JENNIFER		280.639.0000.200.2213.331.10000.00.00 Check #: 201159	Training & Development-Instruct Licensed Personnel	\$199.00
			Vendor Total:	\$199.00
NAPA AUTO & TRUCK PARTS_99614	99614	100.108.0000.000.2620.610.10000.00.00 Check #: 201160	General Supplies	\$57.27

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Vendor Remit Name	Vendor #	Account	Description	Amount
			Vendor Total:	\$57.27
NVN CONSULTING LLC	103282	280.639.0000.200.2213.340.10000.00.00	Other Professional Services	\$720.74
		Check #: 201161		
			Vendor Total:	\$720.74
OFFICE DEPOT	15366	100.108.0000.000.2620.610.10000.00.00	General Supplies	\$55.30
		Check #: 201162		
		240.213.0000.100.2210.610.10000.00.00	General Supplies	\$124.60
		Check #: 201162		
			Vendor Total:	\$179.90
PACIFIC STATES COMMUNICATIONS OF NV, INC		100.107.0000.000.2580.350.10000.00.00	Technical Services	\$6,046.00
		Check #: 201163		
			Vendor Total:	\$6,046.00
PAUL CAVIN ARCHITECT LLC		360.021.0000.000.4300.340.10206.10.00	Other Professional Services	\$6,900.00
		Check #: 201164		
			Vendor Total:	\$6,900.00
PEP WEAR		100.163.0000.196.1000.610.10603.32.00	General Supplies	\$186.81
		Check #: 201165		
			Vendor Total:	\$186.81
PETERS, PATRICK		100.165.0000.000.2410.610.10605.32.00	General Supplies	\$184.18
		Check #: 201166		
		100.165.0000.000.2620.610.10605.32.00	General Supplies	\$213.13
		Check #: 201166		
		100.165.0000.100.1000.430.10605.32.00	Repairs and Maintenance Services	\$85.00
		Check #: 201166		
			Vendor Total:	\$482.31

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Vendor Remit Name	Vendor #	Account	Description	Amount
PITNEY BOWES GLOBAL FINANCIAL SERVICES	101970	100.165.0000.000.2410.442.10605.32.00	Rental of Equipment and Vehicles	\$322.53
		Check #: 201167		
Vendor Total:				\$322.53
RED ROCK SPRING WATER		100.101.0000.000.2500.810.10000.00.00	Dues and Fees	\$25.00
		Check #: 201168		
		250.129.0000.200.1000.610.10209.10.00	General Supplies	\$45.00
Vendor Total:				\$70.00
RICK'S AEC REPROGRAPHICS, INC.		100.165.0000.100.1000.430.10605.32.00	Repairs and Maintenance Services	\$328.14
		Check #: 201169		
Vendor Total:				\$328.14
RICOH AMERICAS CORP	102825	100.125.0000.000.2410.430.10205.10.00	Repairs and Maintenance Services	\$385.01
		Check #: 201170		
		100.127.0000.100.1000.430.10210.10.00	Repairs and Maintenance Services	\$6.37
		Check #: 201170		
		100.128.0000.100.1000.610.10211.10.00	General Supplies	\$334.16
Vendor Total:				\$1,017.02
RICOH USA, INC		100.104.0000.000.2210.430.10000.00.00	Repairs and Maintenance Services	\$32.04
		Check #: 201171		
		100.107.0000.000.2580.442.10000.00.00	Rental of Equipment and Vehicles	\$29.00
		Check #: 201171		
Vendor Total:				\$466.02

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Vendor Remit Name	Vendor #	Account	Description	Amount
SHRED-IT USA				
		100.101.0000.610.1000.421.10000.00.00	Garbage / Disposal	\$16.00
		Check #: 201172		
		100.165.0000.000.2410.421.10605.32.00	Garbage / Disposal	\$25.00
		Check #: 201172		
			Vendor Total:	\$41.00
SIERRA FIRE PROTECTION				
		100.108.0000.000.2620.610.10000.00.00	General Supplies	\$2,639.00
		Check #: 201173		
			Vendor Total:	\$2,639.00
SILVER SPRINGS MUTUAL WATER CO 19183				
		100.108.0000.000.2620.411.10205.10.00	Water / Sewer	\$1,256.56
		Check #: 201174		
		100.108.0000.000.2620.411.10304.20.00	Water / Sewer	\$691.28
		Check #: 201174		
		100.108.0000.000.2620.411.10605.32.00	Water / Sewer	\$1,253.72
		Check #: 201174		
		100.170.0000.000.2730.411.10000.00.00	Water / Sewer	\$63.00
		Check #: 201174		
			Vendor Total:	\$3,264.56
SMART FOODSERVICE				
		100.164.0000.320.1000.610.10604.32.00	General Supplies	\$385.60
		Check #: 201175		
			Vendor Total:	\$385.60
SOLARWINDS				
		100.107.0000.000.2580.350.10000.00.00	Technical Services	\$7,269.12
		Check #: 201176		
			Vendor Total:	\$7,269.12
STONE, KIARA				
		250.105.0000.200.2160.580.10000.00.00	Staff Travel	\$169.36
		Check #: 201177		
			Vendor Total:	\$169.36

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Vendor Remit Name	Vendor #	Account	Description	Amount
SUMMIT COMPANIES				
		100.108.0000.000.2620.490.10205.10.00	Other Purchased Property Services	\$270.00
		Check #: 201178		
			Vendor Total:	\$270.00
TIM LOGAN	11780	100.101.0000.000.2320.610.10000.00.00	General Supplies	\$36.09
		Check #: 201179		
			Vendor Total:	\$36.09
TRUE VALUE HARDWARE_21030	21030	100.107.0000.000.2580.610.10000.00.00	General Supplies	\$9.54
		Check #: 201180		
			Vendor Total:	\$9.54
UNITED RENTALS--ALL LOCATIONS	21374	100.129.0000.000.2620.610.10209.10.00	General Supplies	\$815.70
		Check #: 201181		
		100.133.0000.000.2620.430.10303.10.00	Repairs and Maintenance Services	\$1,064.71
		Check #: 201181		
		100.135.0000.000.2620.430.10305.31.00	Repairs and Maintenance Services	\$797.76
		Check #: 201181		
		100.165.0000.000.2620.610.10605.32.00	General Supplies	\$213.00
		Check #: 201181		
			Vendor Total:	\$2,891.17
VERIZON WIRELESS_21703	21703	100.101.0000.000.2310.535.10000.00.00	Data Communications, Internet, Video, T-lines, etc	\$202.03
		Check #: 201182		
		100.101.0000.000.2320.532.10000.00.00	Voice/Voicemail	\$51.99
		Check #: 201182		
		100.101.0000.000.2510.534.10000.00.00	Telephone - Cell phone services	\$80.92
		Check #: 201182		
		100.101.0000.000.2520.534.10000.00.00	Telephone - Cell phone services	\$37.56
		Check #: 201182		

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Vendor Remit Name	Vendor #	Account	Description	Amount
		100.104.0000.000.2210.534.10000.00.00 Check #: 201182	Telephone – Cell phone services	\$242.46
		100.104.0000.000.2210.535.10000.00.00 Check #: 201182	Data Communications, Internet, Video, T-lines, etc	\$161.87
		100.106.0000.000.2515.534.10000.00.00 Check #: 201182	Telephone – Cell phone services	\$0.00
		100.107.0000.000.2580.534.10000.00.00 Check #: 201182	Telephone – Cell phone services	\$582.00
		100.108.0000.000.2620.534.10000.00.00 Check #: 201182	Telephone – Cell phone services	\$941.08
		100.125.0000.000.2410.533.10205.10.00 Check #: 201182	Telephone – Land Line phone services	\$77.97
		100.135.0000.000.2410.534.10305.31.00 Check #: 201182	Telephone – Cell phone services	\$0.00
		100.161.0000.000.2410.534.10601.32.00 Check #: 201182	Telephone – Cell phone services	\$0.00
		100.170.0000.000.2710.534.10000.00.00 Check #: 201182	Telephone – Cell phone services	\$3,649.09
		250.105.0000.000.2321.535.10000.00.00 Check #: 201182	Data Communications, Internet, Video, T-lines, etc	\$161.64
		280.639.0000.200.1000.535.10000.00.00 Check #: 201182	Data Communications, Internet, Video, T-lines, etc	\$40.71
		290.180.0000.000.3100.534.10000.00.00 Check #: 201182	Telephone – Cell phone services	\$89.55
			Vendor Total:	\$6,318.87
WALKER LAKE DISPOSAL INC.	102157	100.108.0000.000.2620.421.10305.31.00 Check #: 201183	Garbage / Disposal	\$500.00
			Vendor Total:	\$500.00
WELLS FARGO VENDOR FINANCIAL SERVICES		100.123.0000.000.2410.442.10203.10.00 Check #: 201184	Rental of Equipment and Vehicles	\$212.01

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Vendor Remit Name	Vendor #	Account	Description	Amount
		100.123.0000.100.1000.430.10203.10.00 Check #: 201184	Repairs and Maintenance Services	\$186.38
		100.125.0000.000.2410.442.10205.10.00 Check #: 201184	Rental of Equipment and Vehicles	\$474.72
		100.127.0000.000.2410.442.10210.10.00 Check #: 201184	Rental of Equipment and Vehicles	\$623.67
		100.127.0000.100.1000.430.10210.10.00 Check #: 201184	Repairs and Maintenance Services	\$379.89
		100.136.0000.000.2410.442.10208.31.00 Check #: 201184	Rental of Equipment and Vehicles	\$372.70
		100.161.0000.000.2120.430.10601.32.00 Check #: 201184	Repairs and Maintenance Services	\$73.02
		100.161.0000.000.2120.442.10601.32.00 Check #: 201184	Rental of Equipment and Vehicles	\$37.00
		100.161.0000.100.1000.430.10601.32.00 Check #: 201184	Repairs and Maintenance Services	\$190.05
		100.161.0000.100.1000.442.10601.32.00 Check #: 201184	Rental of Equipment and Vehicles	\$216.26
		100.161.0000.190.1000.430.10601.32.00 Check #: 201184	Repairs and Maintenance Services	\$10.74
		100.161.0000.190.1000.442.10601.32.00 Check #: 201184	Rental of Equipment and Vehicles	\$142.26
		100.161.0000.191.1000.430.10601.32.00 Check #: 201184	Repairs and Maintenance Services	\$139.26
		100.161.0000.191.1000.442.10601.32.00 Check #: 201184	Rental of Equipment and Vehicles	\$137.90
		250.161.0000.200.1000.430.10601.32.00 Check #: 201184	Repairs and Maintenance Services	\$66.86
		250.161.0000.200.1000.442.10601.32.00 Check #: 201184	Rental of Equipment and Vehicles	\$37.00
		280.633.0000.000.3300.610.10601.32.00 Check #: 201184	FY19 Title IA FHS Budget Load	\$263.16
Vendor Total:				\$3,562.88

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Vendor Remit Name	Vendor #	Account	Description	Amount
		100.101.0000.100.1000.560.10602.50.00	Tuition Check #: 201185	\$60.00
		100.101.0000.100.1000.560.10605.32.00	Tuition Check #: 201185	\$1,565.00
		280.740.0000.100.1000.560.10605.32.00	Tuition Check #: 201185	\$804.37
			Vendor Total:	\$2,429.37
XCAST LABS, INC.		100.107.0000.000.2580.533.10000.00.00	Telephone – Land Line phone services Check #: 201186	\$67.12
		100.121.0000.000.2410.533.10201.10.00	Telephone – Land Line phone services Check #: 201186	\$67.18
		100.122.0000.000.2410.533.10202.10.00	Telephone – Land Line phone services Check #: 201186	\$67.18
		100.123.0000.000.2410.533.10203.10.00	Telephone – Land Line phone services Check #: 201186	\$67.18
		100.125.0000.000.2410.533.10205.10.00	Telephone – Land Line phone services Check #: 201186	\$67.18
		100.126.0000.000.2410.533.10206.10.00	Telephone – Land Line phone services Check #: 201186	\$67.18
		100.127.0000.000.2410.533.10210.10.00	Telephone – Land Line phone services Check #: 201186	\$67.18
		100.128.0000.000.2410.533.10211.10.00	Telephone – Land Line phone services Check #: 201186	\$67.18
		100.129.0000.000.2410.533.10209.10.00	Telephone – Land Line phone services Check #: 201186	\$67.18
		100.132.0000.000.2410.533.10302.20.00	Telephone – Land Line phone services Check #: 201186	\$67.18
		100.133.0000.000.2410.533.10303.10.00	Telephone – Land Line phone services Check #: 201186	\$67.18
		100.134.0000.000.2410.533.10304.20.00	Telephone – Land Line phone services Check #: 201186	\$67.18
		100.135.0000.000.2410.533.10305.31.00	Telephone – Land Line phone services Check #: 201186	\$67.18

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Vendor Remit Name	Vendor #	Account	Description	Amount
		100.136.0000.000.2410.533.10208.31.00 Check #: 201186	Telephone – Land Line phone services	\$67.18
		100.161.0000.000.2410.533.10601.32.00 Check #: 201186	Telephone – Land Line phone services	\$67.18
		100.162.0000.000.2410.533.10602.50.00 Check #: 201186	Telephone – Land Line phone services	\$67.18
		100.163.0000.000.2410.533.10603.32.00 Check #: 201186	Telephone – Land Line phone services	\$67.18
		100.164.0000.000.2410.533.10604.32.00 Check #: 201186	Telephone – Land Line phone services	\$67.18
		100.165.0000.000.2410.533.10605.32.00 Check #: 201186	Telephone – Land Line phone services	\$67.18
		100.170.0000.000.2710.533.10000.00.00 Check #: 201186	Telephone – Land Line phone services	\$67.18
		230.231.0000.610.1000.533.10601.41.00 Check #: 201186	Telephone – Land Line phone services	\$67.18
		230.231.0000.610.1000.533.10907.41.00 Check #: 201186	Telephone – Land Line phone services	\$67.18
		230.231.0000.610.1000.533.10909.41.00 Check #: 201186	Telephone – Land Line phone services	\$67.18
			Vendor Total:	\$1,545.08
YERINGTON AUTO PARTS	23100	100.108.0000.000.2620.610.10000.00.00 Check #: 201187	General Supplies	\$11.23
			Vendor Total:	\$11.23
			Grand Total:	\$995,191.62

End of Report

LYON COUNTY SCHOOL DISTRICT VOUCHER

Voucher No: 1182 Voucher Date: 01/14/2021 Prepared By: _____

Printed: 01/19/2021 08:36:25 AM

LYON COUNTY SCHOOL DISTRICT is hereby authorized to draw warrants against LYON COUNTY SCHOOL DISTRICT funds for the sum of \$161,228.04 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2020 to June 30, 2021 (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.

Neal E. McIntyre President

Holly Villines Clerk

Kimber LA Crabtree Member

Barbara Jones Member

Sherry Parsons Member

Bridget Peterson Member

Phil Cowee Member

LYON COUNTY SCHOOL DISTRICT

Fund		Amount
100	General Fund	\$74,908.96
205	Nv Education Funding plan as per SB178 (2017)	\$795.00
230	Adult Education	\$1.04
240	State Grants	\$42,328.54
280	Federal Funds	\$8,875.75
285	Medicaid Funds	\$21,617.68
290	Food Service Funds	\$1,840.58
360	Bond Issues	\$4,494.00
704	Unemployment Compensation	\$4,866.49
830	Private-Purpose Trust Funds	\$1,500.00

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1182

01/14/2021

Fiscal Year: 2020-2021

Vendor Remit Name	Vendor #	Account	Description	Amount
3P LEARNING		280.639.0000.200.1000.653.10205.10.00	Web-based and similar programs	\$307.50
		Check #: 201188		
			Vendor Total:	\$307.50
A & A MOBILE LOCK & KEY	100730	100.123.0000.000.2620.610.10203.10.00	General Supplies	\$529.00
		Check #: 201189		
		100.129.0000.000.2620.610.10209.10.00	General Supplies	\$551.50
		Check #: 201189		
			Vendor Total:	\$1,080.50
A T & T LONG DISTANCE	18214	100.108.0000.000.2620.532.10000.00.00	Voice/Voicemail	\$7.62
		Check #: 201190		
		100.121.0000.000.2410.533.10201.10.00	Telephone - Land Line phone services	\$0.70
		Check #: 201190		
		100.122.0000.000.2410.533.10202.10.00	Telephone - Land Line phone services	\$6.53
		Check #: 201190		
		100.123.0000.000.2410.533.10203.10.00	Telephone - Land Line phone services	\$0.48
		Check #: 201190		
		100.125.0000.000.2410.533.10205.10.00	Telephone - Land Line phone services	\$0.66
		Check #: 201190		
		100.126.0000.000.2410.533.10206.10.00	Telephone - Land Line phone services	\$0.58
		Check #: 201190		
		100.127.0000.000.2410.533.10210.10.00	Telephone - Land Line phone services	\$0.85
		Check #: 201190		
		100.128.0000.000.2410.533.10211.10.00	Telephone - Land Line phone services	\$0.56
		Check #: 201190		
		100.129.0000.000.2410.533.10209.10.00	Telephone - Land Line phone services	\$0.41
		Check #: 201190		
		100.132.0000.000.2410.533.10302.20.00	Telephone - Land Line phone services	\$0.00
		Check #: 201190		
		100.133.0000.000.2410.533.10303.10.00	Telephone - Land Line phone services	\$0.77
		Check #: 201190		

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1182

01/14/2021

Fiscal Year: 2020-2021

Vendor Remit Name	Vendor #	Account	Description	Amount
		100.135.0000.000.2410.533.10305.31.00 Check #: 201190	Telephone – Land Line phone services	\$0.83
		100.136.0000.000.2410.533.10208.31.00 Check #: 201190	Telephone – Land Line phone services	\$0.67
		100.161.0000.000.2410.533.10601.32.00 Check #: 201190	Telephone – Land Line phone services	\$1.06
		100.162.0000.000.2410.533.10602.50.00 Check #: 201190	Telephone – Land Line phone services	\$3.28
		100.163.0000.000.2410.533.10603.32.00 Check #: 201190	Telephone – Land Line phone services	\$10.60
		100.164.0000.000.2410.533.10604.32.00 Check #: 201190	Telephone – Land Line phone services	\$7.09
		100.165.0000.000.2410.533.10605.32.00 Check #: 201190	Telephone – Land Line phone services	\$1.39
		100.170.0000.000.2710.533.10000.00.00 Check #: 201190	Telephone – Land Line phone services	\$0.18
		230.231.0000.610.1000.533.10907.41.00 Check #: 201190	Telephone – Land Line phone services	\$0.28
		230.231.0000.610.1000.533.10909.41.00 Check #: 201190	Telephone – Land Line phone services	\$0.76
		290.182.0000.000.3100.533.10000.00.00 Check #: 201190	Telephone – Land Line phone services	\$0.66
		290.183.0000.000.3100.533.10000.00.00 Check #: 201190	Telephone – Land Line phone services	\$0.98
			Vendor Total:	\$46.94
A T & T MONTHLY STATEMENT	99712			
		100.101.0000.000.2320.533.10000.00.00 Check #: 201191	Telephone – Land Line phone services	\$559.76
		100.133.0000.000.2410.533.10303.10.00 Check #: 201191	Telephone – Land Line phone services	\$400.24
			Vendor Total:	\$960.00
ALBARRAN, DARLENE				

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1182

01/14/2021

Fiscal Year: 2020-2021

Vendor Remit Name	Vendor #	Account	Description	Amount
		240.390.0000.100.2213.610.10000.00.00	FY20 GYO-AB309 Budget Load-REVISED	\$150.00
		Check #: 201192		
			Vendor Total:	\$150.00
ALHAMBRA WATER	97540			
		100.101.0000.000.2500.615.10000.00.00	Snacks, Food & Beverages	\$18.97
		Check #: 201193		
			Vendor Total:	\$18.97
ALL IN GRAPHIX				
		100.125.0000.000.2620.610.10205.10.00	General Supplies	\$1,530.00
		Check #: 201194		
			Vendor Total:	\$1,530.00
AMERICAN READY-MIX	101503			
		100.101.0000.000.2500.810.10000.00.00	Dues and Fees	\$35.00
		Check #: 201195		
			Vendor Total:	\$35.00
ANGELES, AMANDA K				
		240.390.0000.100.2213.610.10000.00.00	FY20 GYO-AB309 Budget Load-REVISED	\$1,000.00
		Check #: 201196		
			Vendor Total:	\$1,000.00
ARAMARK UNIFORM SERVICES				
		100.170.0000.000.2730.619.10000.00.00	Uniforms	\$287.51
		Check #: 201197		
			Vendor Total:	\$287.51
AUDIO ENHANCEMENT, INC	99350			
		100.128.0000.000.2620.610.10211.10.00	General Supplies	\$15.00
		Check #: 201198		
			Vendor Total:	\$15.00
BRADY INDUSTRIES				
		100.121.0000.000.2620.610.10201.10.00	General Supplies	\$369.03
		Check #: 201199		
		100.123.0000.000.2620.610.10203.10.00	General Supplies	\$160.01
		Check #: 201199		

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1182

01/14/2021

Fiscal Year: 2020-2021

Vendor Remit Name	Vendor #	Account	Description	Amount
		100.126.0000.000.2620.610.10206.10.00	General Supplies	\$151.46
		Check #: 201199		
		100.127.0000.000.2620.422.10210.10.00	Janitorial / Custodial Services	\$198.38
		Check #: 201199		
		100.127.0000.000.2620.610.10210.10.00	General Supplies	\$1,479.23
		Check #: 201199		
		100.128.0000.000.2620.610.10211.10.00	General Supplies	\$2,945.61
		Check #: 201199		
		100.133.0000.000.2620.610.10303.10.00	General Supplies	\$727.78
		Check #: 201199		
		100.136.0000.000.2620.610.10208.31.00	General Supplies	\$1,151.25
		Check #: 201199		
			Vendor Total:	\$7,182.75
BRUSTEIN & MANASEVIT, PLLC				
		280.633.0000.000.2213.330.10000.00.00	Professional Employee Training & Development Serv	\$945.00
		Check #: 201200		
			Vendor Total:	\$945.00
BRYSON SALES & SERVICE	2380			
		100.170.0000.000.2730.614.10000.00.00	Parts	\$1,945.62
		Check #: 201201		
			Vendor Total:	\$1,945.62
BUS PARTS WAREHOUSE	2534			
		100.170.0000.000.2730.614.10000.00.00	Parts	\$184.25
		Check #: 201202		
			Vendor Total:	\$184.25
BUSWEST				
		100.170.0000.000.2730.614.10000.00.00	Parts	\$972.00
		Check #: 201203		
			Vendor Total:	\$972.00
CAPELLA UNIVERSITY INC-LEARNER PAYMENT				

Lyon County School District

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Vendor Remit Name	Vendor #	Account	Description	Amount
		240.390.0000.100.2213.330.10000.00.00	FY20 GYO-AB309 Budget Load-REVISED	\$2,123.00
		Check #: 201204		
			Vendor Total:	\$2,123.00
CARSON VALLEY OIL	3380			
		100.170.0000.000.2730.626.10000.00.00	Gasoline	\$2,391.80
		Check #: 201205		
			Vendor Total:	\$2,391.80
CLARK PEST CONTROL				
		100.108.0000.000.2630.340.10601.32.00	Other Professional Services	\$105.00
		Check #: 201206		
			Vendor Total:	\$105.00
CONNECTIONS SPEECH&LANGUAGE SERVICES LLC				
		285.781.0000.200.2150.340.10000.00.00	Other Professional Services	\$15,680.00
		Check #: 201207		
			Vendor Total:	\$15,680.00
DAYTON AUTO PART-NAPA				
		100.170.0000.000.2730.614.10000.00.00	Parts	\$97.52
		Check #: 201208		
			Vendor Total:	\$97.52
EVASOVIC, TREVOR				
		830.053.0000.000.2410.890.10000.00.00	Miscellaneous Expenditures	\$500.00
		Check #: 201209		
			Vendor Total:	\$500.00
FAGUNDES, CARLIE				
		240.390.0000.100.2213.610.10000.00.00	FY20 GYO-AB309 Budget Load-REVISED	\$170.00
		Check #: 201210		
			Vendor Total:	\$170.00
FASTENAL	100980			
		100.170.0000.000.2730.614.10000.00.00	Parts	\$23.49
		Check #: 201211		
			Vendor Total:	\$23.49

Lyon County School District

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Vendor Remit Name	Vendor #	Account	Description	Amount
FATBEAM, LLC		100.107.0000.000.2580.535.10000.00.00 Check #: 201212	Data Communications, Internet, Video, T-lines, etc	\$298.70
			Vendor Total:	\$298.70
FLYERS ENERGY, LLC	102216	100.170.0000.000.2730.626.10000.00.00 Check #: 201213	Gasoline	\$996.21
			Vendor Total:	\$996.21
FRONTIER	21702	100.162.0000.000.2410.532.10602.50.00 Check #: 201214	Voice/Voicemail	\$167.28
			Vendor Total:	\$167.28
GENERATION GENIUS, INC.		205.280.0000.100.1000.653.10303.10.00 Check #: 201215	Web-based and similar programs	\$795.00
			Vendor Total:	\$795.00
GRAINGER	99826	100.163.0000.000.2620.610.10603.32.00 Check #: 201216	General Supplies	\$97.20
			Vendor Total:	\$97.20
GREAT MINDS - ORDER MANAGEMENT		100.162.0000.103.1000.610.10602.50.00 Check #: 201217	General Supplies	\$417.30
			Vendor Total:	\$417.30
GRIMM, COLLEEN LYNN		100.102.0000.000.2570.334.10000.00.00 Check #: 201218	Training & Development – Admin Non-Licensed	\$300.00
			Vendor Total:	\$300.00
HERBST STATION REPAIR, INC	9383	100.170.0000.000.2730.430.10000.00.00 Check #: 201219	Repairs and Maintenance Services	\$305.25

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	\$141.00
		Check #: 201219		
			Vendor Total:	\$446.25
HISKETT AND SONS LLC		100.108.0000.000.2620.610.10000.00.00	General Supplies	\$1,367.60
		Check #: 201220		
			Vendor Total:	\$1,367.60
IMAGING CONCEPTS NORTH	101833	100.122.0000.100.1000.430.10202.10.00	Repairs and Maintenance Services	\$231.50
		Check #: 201221		
		100.122.0000.100.1000.610.10202.10.00	General Supplies	\$283.96
		Check #: 201221		
		100.134.0000.000.2410.430.10304.20.00	Repairs and Maintenance Services	\$182.25
		Check #: 201221		
			Vendor Total:	\$697.71
INLAND LEASING		290.182.0000.000.3100.442.10000.00.00	Rental of Equipment and Vehicles	\$176.49
		Check #: 201222		
		290.184.0000.000.3100.442.10000.00.00	Rental of Equipment and Vehicles	\$529.47
		Check #: 201222		
		290.185.0000.000.3100.442.10000.00.00	Rental of Equipment and Vehicles	\$352.98
		Check #: 201222		
			Vendor Total:	\$1,058.94
JAY BETZ MD CONSULTING CORP	3972	100.170.0000.000.2710.810.10000.00.00	Dues and Fees	\$245.00
		Check #: 201223		
			Vendor Total:	\$245.00
KIRK, KEVIN J		830.053.0000.000.2410.890.10000.00.00	Miscellaneous Expenditures	\$500.00
		Check #: 201224		
			Vendor Total:	\$500.00
KODIAK ROOFING & WATERPROOFING CO				

Lyon County School District

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Vendor Remit Name	Vendor #	Account	Description	Amount
		100.108.0000.000.2620.430.10601.32.00	Repairs and Maintenance Services	\$3,173.00
		Check #: 201225		
			Vendor Total:	\$3,173.00
LAHONTAN PARAMEDICAL				
		100.170.0000.000.2710.810.10000.00.00	Dues and Fees	\$200.00
		Check #: 201226		
			Vendor Total:	\$200.00
LUMOS AND ASSOCIATES, INC	11860			
		360.021.0000.000.2660.340.10601.32.00	Other Professional Services	\$4,494.00
		Check #: 201227		
			Vendor Total:	\$4,494.00
LYON COUNTY SHERIFF	P101			
		240.251.0000.000.2100.340.10000.00.00	FY20 School Resource Officer Budget Load	\$33,081.89
		Check #: 201228		
			Vendor Total:	\$33,081.89
M.F. BARCELLOS, INC	1560			
		100.108.0000.000.2620.623.10602.50.00	Bottled Gas	\$2,523.57
		Check #: 201229		
			Vendor Total:	\$2,523.57
MOUNTAIN MATH/LANGUAGE	13477			
		100.133.0000.100.1000.653.10303.10.00	Web-based and similar programs	\$99.95
		Check #: 201230		
			Vendor Total:	\$99.95
NAPA AUTO & TRUCK PARTS_99614	99614			
		100.129.0000.000.2620.610.10209.10.00	General Supplies	\$48.16
		Check #: 201231		
		100.133.0000.000.2620.610.10303.10.00	General Supplies	\$288.79
		Check #: 201231		
		100.161.0000.000.2620.610.10601.32.00	General Supplies	\$19.98
		Check #: 201231		
		100.170.0000.000.2730.614.10000.00.00	Parts	\$733.85
		Check #: 201231		

Lyon County School District

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Vendor Remit Name	Vendor #	Account	Description	Amount
			Vendor Total:	\$1,090.78
NEVADA DEPT MOTOR VEHICLES	14491	100.170.0000.000.2710.810.10000.00.00	Dues and Fees	\$58.25
		Check #: 201232		
			Vendor Total:	\$58.25
NEVADA DRUG & ALCOHOL TESTING INC	101753	100.170.0000.000.2710.810.10000.00.00	Dues and Fees	\$539.76
		Check #: 201233		
			Vendor Total:	\$539.76
NEVADA EMPLOYMENT SECURITY	14540	704.102.0000.000.2319.260.10000.00.00	Unemployment Compensation	\$4,866.49
		Check #: 201234		
			Vendor Total:	\$4,866.49
OFFICE DEPOT	15366	100.103.0000.300.1000.610.10000.00.00	General Supplies	\$43.14
		Check #: 201235		
		100.123.0000.100.1000.610.10203.10.00	General Supplies	\$224.30
		Check #: 201235		
		100.128.0000.100.1000.610.10211.10.00	General Supplies	\$139.77
		Check #: 201235		
		240.300.0000.370.1000.610.10601.32.00	General Supplies	\$15.49
		Check #: 201235		
			Vendor Total:	\$422.70
PROCARE THERAPY		285.781.0000.200.2150.340.10211.10.00	Other Professional Services	\$5,292.68
		Check #: 201236		
			Vendor Total:	\$5,292.68
RENNER EQUIPMENT COMPANY	17400	100.108.0000.000.2630.610.10000.00.00	General Supplies	\$72.50
		Check #: 201237		
		100.162.0000.000.2620.610.10602.50.00	General Supplies	\$495.77
		Check #: 201237		

Lyon County School District

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Vendor Remit Name	Vendor #	Account	Description	Amount
		100.162.0000.170.1000.610.10602.50.00	General Supplies	\$29.93
		Check #: 201237		
		100.170.0000.000.2730.614.10000.00.00	Parts	\$25.88
		Check #: 201237		
			Vendor Total:	\$624.08
RESOURCES FOR EDUCATORS	17597			
		280.633.0000.000.3300.610.10303.10.00	FY20 Title IA FIS Budget Load	\$368.00
		Check #: 201238		
			Vendor Total:	\$368.00
RICOH AMERICAS CORP	102825			
		100.101.0000.000.2510.430.10000.00.00	Repairs and Maintenance Services	\$83.29
		Check #: 201239		
		100.101.0000.610.1000.430.10909.41.00	Repairs and Maintenance Services	\$30.14
		Check #: 201239		
		100.104.0000.000.2210.430.10000.00.00	Repairs and Maintenance Services	\$1,341.18
		Check #: 201239		
		100.135.0000.100.1000.430.10305.31.00	Repairs and Maintenance Services	\$216.50
		Check #: 201239		
		100.164.0000.100.1000.430.10604.32.00	Repairs and Maintenance Services	\$2,182.10
		Check #: 201239		
		100.164.0000.100.1000.610.10604.32.00	General Supplies	\$167.08
		Check #: 201239		
		100.170.0000.000.2710.430.10000.00.00	Repairs and Maintenance Services	\$254.49
		Check #: 201239		
		100.170.0000.000.2710.442.10000.00.00	Rental of Equipment and Vehicles	\$29.00
		Check #: 201239		
			Vendor Total:	\$4,303.78
ROBIN L. TITUS	102690			
		285.781.0000.200.2321.340.10000.00.00	Other Professional Services	\$645.00
		Check #: 201240		
			Vendor Total:	\$645.00
SCHOOL DATEBOOKS	103098			

Lyon County School District

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Voucher Batch Number: 1182

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Vendor Remit Name	Vendor #	Account	Description	Amount
		100.133.0000.100.1000.610.10303.00.00	General Supplies	\$1,273.51
		Check #: 201241		
			Vendor Total:	\$1,273.51
SHRED-IT USA		100.106.0000.000.2515.421.10000.00.00	Garbage / Disposal	\$409.61
		Check #: 201242		
		100.133.0000.000.2410.421.10303.10.00	Garbage / Disposal	\$36.00
		Check #: 201242		
			Vendor Total:	\$445.61
SILVER SPRINGS G.I.D	19181	100.108.0000.000.2620.411.10205.10.00	Water / Sewer	\$760.00
		Check #: 201243		
		100.108.0000.000.2620.411.10304.20.00	Water / Sewer	\$500.00
		Check #: 201243		
		100.108.0000.000.2620.411.10605.32.00	Water / Sewer	\$660.00
		Check #: 201243		
			Vendor Total:	\$1,920.00
SMITH VALLEY GARAGE	97720	100.162.0000.000.2620.610.10602.50.00	General Supplies	\$10.72
		Check #: 201244		
			Vendor Total:	\$10.72
SOLIANT HEALTH, LLC		280.639.0000.200.2140.340.10000.00.00	Other Professional Services	\$3,680.00
		Check #: 201245		
		280.639.0000.200.2140.340.10601.32.00	Other Professional Services	\$3,348.75
		Check #: 201245		
			Vendor Total:	\$7,028.75
STAPLES TECHNOLOGY SOLUTIONS		100.107.0000.000.2580.651.10000.00.00	Supplies – Technology – Software	\$27,687.96
		Check #: 201246		
			Vendor Total:	\$27,687.96
STICKS & STONES BLDG. MATERIALS				

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Vendor Remit Name	Vendor #	Account	Description	Amount
		100.108.0000.000.2620.610.10000.00.00	General Supplies	\$14.99
		Check #: 201247		
			Vendor Total:	\$14.99
STUDIES WEEKLEY	96696			
		100.127.0000.100.1000.640.10210.10.00	Books and Periodicals	\$296.46
		Check #: 201248		
			Vendor Total:	\$296.46
SUMMIT COMPANIES				
		100.108.0000.000.2620.340.10000.00.00	Other Professional Services	\$6,000.00
		Check #: 201249		
		290.180.0000.000.3100.430.10000.00.00	Repairs and Maintenance Services	\$780.00
		Check #: 201249		
			Vendor Total:	\$6,780.00
TEAM SPORTS INK	20600			
		100.164.0000.920.1000.610.10604.32.00	General Supplies	\$1,019.66
		Check #: 201250		
			Vendor Total:	\$1,019.66
TYRES INTERNATIONAL INC	101998			
		100.170.0000.000.2730.611.10000.00.00	Tires/Flooring	\$841.84
		Check #: 201251		
			Vendor Total:	\$841.84
ULINE	102057			
		280.633.0000.000.3300.610.10201.10.00	General Supplies	\$226.50
		Check #: 201252		
			Vendor Total:	\$226.50
VILLINES, RIVER				
		830.053.0000.000.2410.890.10000.00.00	Miscellaneous Expenditures	\$500.00
		Check #: 201253		
			Vendor Total:	\$500.00
WEBSTAIRANTSTORE				
		100.103.0000.300.1000.610.10604.32.00	General Supplies	\$355.72
		Check #: 201254		

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Voucher Batch Number: 1182

01/14/2021

Fiscal Year: 2020-2021

Vendor Remit Name	Vendor #	Account	Description	Amount
				Vendor Total: \$355.72
WOODWORKERS SOURCE		240.300.0000.380.1000.610.10605.32.00	General Supplies	\$5,788.16
		Check #: 201255		
				Vendor Total: \$5,788.16
YERINGTON AUTO PARTS	23100	100.170.0000.000.2730.614.10000.00.00	Parts	\$115.19
		Check #: 201256		
				Vendor Total: \$115.19
				Grand Total: \$161,228.04

End of Report

Voucher No: 1182

Voucher Date: 01/14/2021

Fund

Amount

\$161,228.04

Lyon County School District Board Memo

Date: January 26, 2021
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:

- A donation to CES of \$400 from the Huckaby family for students in need.
- A donation to CES of 200 dry erase boards from Nicloe Kuhl for classrooms.
- A donation to LCSD middle/intermediate schools and high schools of AEDs from the American Heart Association, valued at approximately \$19,000.
- A donation of \$2000 from Walmart's Transportation Department to FES.
- A donation of \$600 from the Huckaby family to FHS for students in need.
- A donation of \$500 from the Huckaby family to SMS for students in need.
- A donation from Copper Hills Bible Church and Carolyn Dyer of handmade hoodies, winter scarves and hats for YHS students in need.
- A donation from Mr. Jerry Bustamante and Rosemont Copper Company for \$3000 to help students cover the costs of the PSAT and SAT exams.
- Several donations from the Smith Valley community to cover losses from theft at the Smith Valley School farm. These totaled \$2,025.00.

*Respectfully Submitted,
Wayne Workman, Superintendent*

Duane Mattice
Principal
Email: dmattice@lyoncsd.org

Smith Valley School
20 Day Lane
Smith, Nevada 89430
Phone: 775-465-2332 | Fax 775-465-2681

Eric Ozolins
Counselor
Email: eozolins@lyoncsd.org

January 15, 2021

Lyon County School District School Board:

Smith Valley School is pleased to share that we received \$2,025.00 in donations to help replace what was loss as a result of the thefts from our Farm.

We are truly grateful and feel fortunate for the awesome support from the community and the school district. All donors received a thank you card.

Thank you again for your support.

Sincerely,


Duane Mattice – Principal

Smith Valley School

Go Dawgs!



Cottonwood Elementary School

Cory Sandberg, Principal

TO: Lyon County Board of School Trustees
DATE: January 6, 2021
SUBJECT: Donation
PREPARED BY: Cory Sandberg

We would like the LCSD Board of Trustees to recognize a donation made from Fred and Midgie Huckaby in the amount of \$400.00 to Cottonwood Elementary School. These funds will be used to help those children less fortunate. Cottonwood Elementary is very grateful for this donation and the relationship we have with Mr. and Mrs. Huckaby.

Thank you.

Cottonwood Elementary School

Cory Sandberg, Principal

TO: Lyon County Board of School Trustees
DATE: January 7, 2021
SUBJECT: Donation
PREPARED BY: Cory Sandberg

We would like the LCSD Board of Trustees to recognize a donation made from one of our parents, Nicole Kuhl, of 200 dry erase boards to Cottonwood Elementary School. These boards will be used in our classrooms. Cottonwood Elementary is very grateful for this donation.

Thank you.



January 5, 2021

To: Lyon County School District Board of Trustees

From: Director of Special Services, Marva Cleven and District Chief Nurse,
Jeannie Bisard

Superintendent
Wayne Workman

Deputy Superintendent
Tim Logan

Board of Trustees
Philip Cowee
Kimber LA Crabtree
Barbara Jones
Neal McIntyre
Sherry Parsons
Bridget Peterson
Holly Villines

Lyon County School District
25 E. Goldfield Ave.
Yerington, NV 89447

Ph. (775) 463-6800
Fax (775) 463-6808

www.lyoncspd.org

Lyon County School District has recently received 10 automated external defibrillators (AEDs) from a Northern Nevada Chapter of American Heart Association grant received from the Pennington Foundation to go to each of our high schools, middle/intermediate schools and the Smith Valley schools. The estimated value of this gift is more than \$19,000 and includes replacement pads and batteries as needed.

More than 350,000 people experience a sudden cardiac arrest each year and often, the only way to restore a regular heart rhythm is by defibrillation. LCSD is very grateful to be able to have AEDs accessible at the schools should they be needed.

Thank you.

FERNLEY ELEMENTARY SCHOOL

450 Hardie Lane, Fernley, NV 89408



Chanen Cross, Principal
Ryan Stauffer, Vice Principal
Ryan Shea, Counselor

PH: 775-575-3420

FAX: 775-575-3428

www.fes@lyoncsd.org

December 10, 2020

To: Lyon County School District Trustees
c/o: Mr. Wayne Workman

From: Fernley Elementary School
Chanen Cross

Subject: Donation from Walmart Transportation 7848

Please accept this generous donation of \$2000 from Walmart's Transportation Department. They had chosen FES to receive the donation and we can't be more appreciative. We are blessed to have such a wonderful business in our community looking out for our students.

Sincerely,



Chanen Cross
Principal



FERNLEY HIGH SCHOOL

HOME OF THE VAQUEROS



Robert K. Jones
Principal

Brooke Keller
Assistant Principal

Cory Sanford
Assistant Principal

Paul Sullivan
Assistant Principal

MEMO

TO: Mr. Wayne Workman, LCSD Superintendent
FROM: Kent Jones, FHS Principal
DATE: January 5, 2021
RE: Donation to Students

Fernley High School is greatly appreciative to the Huckaby Family Trust for the generous donation of \$600.00 to our students in need. We sincerely thank them for the continued support.

Respectfully,

Robert K Jones
Principal

RJ/mm



Silverland Middle School

1100 JASMINE LANE
FERNLEY, NEVADA 89408
"GO VAQUEROS!"

Steve Henderson
Principal

Tammie Moniz
Assist. Principal

Jeremy Elmore
Counselor
John Gavin
Counselor

(775)575-1575

www.sms.lyoncsd.org

Fax (775)575-1566

January 6, 2021

Mr. and Mrs. James Huckaby
PO Box 402
Fernley, NV 89408

Dear Mr. and Mrs. Huckaby,

On behalf of Silverland Middle School, I would like to thank you for your generous donation of \$500.00 for our Student Assistance Fund. The donation will be used to purchase items for our students in need. This letter also serves as your documentation for tax purposes documentation for your donation: Lyon County School District's Tax ID number is 88-6000999.

Sincerely,

Steve Henderson, Principal
Silverland Middle School

cc: Mr. Wayne Workman, LCSD Superintendent
LCSD Board of Trustees



"Go Lions"

Yerington High School

114 Pearl Street
Yerington, NV 89447

De Soto Dickson
Principal

Kathy Bomba-Edgerton
Assistant Principal

Todd Hunt
Counselor

(775) 463-6822

www.yhs.lyoncsd.org

Fax (775) 463-6828

To:
Jerry Bustamante
Rosemont Copper Company
5255 East Williams Circle
Tuscon, Arizona 85711

Dear Mr. Jerry Bustamante,

On behalf of Yerington High School we would like to thank you and Rosemont Copper Company for your very generous donation in the amount of \$3,000.

This donation will be used to help students cover the costs of the PSAT and SAT exams.

This letter will also serve as your documentation for tax purposes: Lyon County School District
Tax ID# 88-6000999.

Sincerely,

Desoto Dickson, Principal



"Go Lions"

Yerington High School

114 Pearl Street
Yerington, NV 89447

Desoto Dickson
Principal

Kathy Bomba-Edgerton, PhD
Assistant Principal

Todd Hunt
Counselor

(775) 463-6822

www.yhs.lyoncsd.org

Fax (775) 463-6828

January 7, 2021

Dear Copper Hills Bible Church and Carolyn Dyer:

Yerington High School would like to send a heart-felt thank you for your generous donation of the hoodies, winter scarves, and hats. We appreciate the donation and purchasing these items costing approximately \$1200.00. We also appreciate everyone who handmade the hats and scarves. Your generous donations will go to good use to help students stay warm this winter.

We appreciate you thinking of us and our students at Yerington High School. We are grateful for the support from our community.

Best regards,

Kathy Bomba-Edgerton, PhD
Assistant-Principal, Yerington High School

**Lyon County School District
Board Memo**

Date: January 26, 2021
To: Board of School Trustees
From: Wayne Workman, Superintendent
Re: Certified Annual Financial Audit

Requested by:

Harman Bains, Director of Business Services
Spencer Winward, Finance Manager/Comptroller

Recommendation

That the Board of Trustees approve the June 30, 2020 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 Rife Silva & Co., LLC to perform the current audit. In addition to meeting the requirements set forth in state statutes, the audit also was designed to meet the requirements of the federal Single Audit Act of 1984 and related OMB Circular A-133. The auditors' report on the basic financial statements and combining and individual fund statements is included in the financial section of the report. The auditors' reports related specifically to the single audit and state laws are included in the Compliance Section.

Budget Considerations

None.

Attachments:

June 30, 2020 Certified Annual Financial Audit.

*Respectfully Submitted,
Spencer Winward, Finance Manager/Comptroller
Harman Bains, Director of Business Services*

LYON COUNTY SCHOOL DISTRICT
***FINANCIAL STATEMENTS &
SUPPLEMENTARY INFORMATION***

**Fiscal Year Ended
June 30, 2020**



SILVA, SCEIRINE
& ASSOCIATES, LLC
CERTIFIED PUBLIC ACCOUNTANTS

LYON COUNTY SCHOOL DISTRICT

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LYON COUNTY SCHOOL DISTRICT

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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 Financial Statements

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, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

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

Opinions

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, 2020, and the respective changes in its financial position, and, where applicable, cash flows thereof, and the respective budgetary comparison for the General Fund and Special Education Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 4-14; the Schedule of Changes in Net Other Postemployment Benefits Liability on page 66; and the schedules related to pension information on pages 67-68 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.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The combining and individual nonmajor fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and schedules and the Schedule of Expenditures of Federal Awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and schedules and the Schedule of Expenditures of Federal Awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

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, 2019 and have issued our report thereon dated February 14, 2020, which expressed a qualified opinion on the respective financial statements of the governmental activities; an unmodified opinion on 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, 2019 is consistent with the audited financial statements from which it has been derived.

The nonmajor combining and individual fund financial statements and schedules related to the 2019 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 2019 financial statements. The information has been subjected to the auditing procedures applied in the audit of the 2019 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 19, 2021, 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 to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Silva Scirene & Assoc, LLC

Reno, Nevada

January 19, 2021



LYON COUNTY SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2020

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, 2020. We encourage readers to read it in conjunction with the financial statements, which immediately follow this section.

FINANCIAL HIGHLIGHTS

- The District's net position (deficit) increased by \$2.5 million for FY20, which followed an increase of \$6.5 million in FY19 and \$3.3 million in FY18.
- The District's governmental funds increased by \$16.7 million in FY20, compared to an increase of \$2.4 million in FY19 and a decrease of \$3.1 million in FY18. Of the FY20 increase of \$16.7 million, \$15.2 million is attributable to proceeds realized from the sale of bonds during the year.

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, 2020

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 twelve 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 cost 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, 2020

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.

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, 2020, the District's net investment in capital assets was \$68.8 million. Total net position (deficit) includes \$7.1 million restricted for servicing long-term debt; \$4.6 million restricted for capital projects that will not be paid through the use of the bond proceeds in the Bond Projects Fund, and \$2.1 million for employee benefit (insurance) programs.

As discussed in prior years' MD&A, a view can be held that the negative net position can be attributed to the recording of a net pension liability and other postemployment benefits liability, as required by GASB Statements 68 and 75, respectively. Those liabilities and their related deferred outflows and inflows totaled \$103.3 million at year end.

Following is a summary of the District's net position (deficit) as of June 30, 2020 and 2019:

LYON COUNTY SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2020

DISTRICT'S NET POSITION (DEFICIT)				
	2020	2019	Change	
	<i>(In Millions)</i>		\$	%
Assets				
Current assets	\$ 46.7	\$ 32.8	\$ 13.9	42.4%
Net capital assets	117.2	117.9	(0.7)	-0.6%
Total Assets	<u>163.9</u>	<u>150.7</u>	<u>13.2</u>	8.8%
Deferred Outflows	<u>18.9</u>	<u>19.1</u>	<u>(0.2)</u>	-1.0%
Liabilities				
Current liabilities	16.8	12.1	4.7	38.8%
Long-term liabilities	169.0	166.2	2.8	1.7%
Total Liabilities	<u>185.8</u>	<u>178.3</u>	<u>7.5</u>	4.2%
Deferred Inflows	<u>10.3</u>	<u>7.2</u>	<u>3.1</u>	43.1%
Net Position (Deficit)				
Net investment in capital assets	68.8	66.5	2.3	3.5%
Restricted	13.8	11.3	2.5	22.1%
Unrestricted	<u>(95.9)</u>	<u>(93.5)</u>	<u>(2.4)</u>	-2.6%
Total Net Position (Deficit)	<u>\$ (13.3)</u>	<u>\$ (15.7)</u>	<u>2.4</u>	15.3%

As mentioned, a case could be made that the largest impact on the District's financial statement in 2020 had no impact on the District's financial condition; GASB 75 and GASB 68 (as amended by GASB 82) require governments to recognize a net pension and net OPEB liability and their related deferrals, netting to \$103.3 million. As discussed below, 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 \$90.0 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, 2020

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 sixth consecutive year, revenues increased – this year by over \$4.5 million, or 4.25%. This increase was lead primarily by a 9% increase in both property taxes as well as the local school support taxes (sales taxes).

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, 2020

DISTRICT'S CHANGES IN NET POSITION		
	Governmental Activities	
	2020	2019
	<i>(In Millions)</i>	
Revenues		
Program Revenues:		
Charges for services	\$ 0.5	\$ 0.8
Grants and contributions	20.8	16.1
General Revenues:		
Property taxes	19.4	17.8
Local school support taxes	12.5	11.5
Government service taxes	2.9	3.0
Unrestricted State aid	52.0	54.7
Other revenues	1.5	1.2
Total Revenues	<u>109.6</u>	<u>105.1</u>
Expenses		
Instructional services	57.5	52.6
Support services	39.2	36.8
Food service and other	3.9	3.9
Facilities acquisitions and construction	4.6	3.5
Interest on long-term debt	1.9	1.8
Total Expenses	<u>107.1</u>	<u>98.6</u>
Change in Net Position	<u>\$ 2.5</u>	<u>\$ 6.5</u>

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, 2020 fund balance of \$34.7 million, an increase of \$16.7 million from the June 30, 2019 fund balance of \$18.0 million. The governmental fund balance includes \$7.1 million which is considered restricted for debt service and \$18.1 million restricted for capital projects. In addition, \$179 thousand in inventories are deemed to be the nonspendable component of fund balance. The remaining governmental fund balance is either assigned (\$2.9 million) or unassigned (\$6.4 million).

LYON COUNTY SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

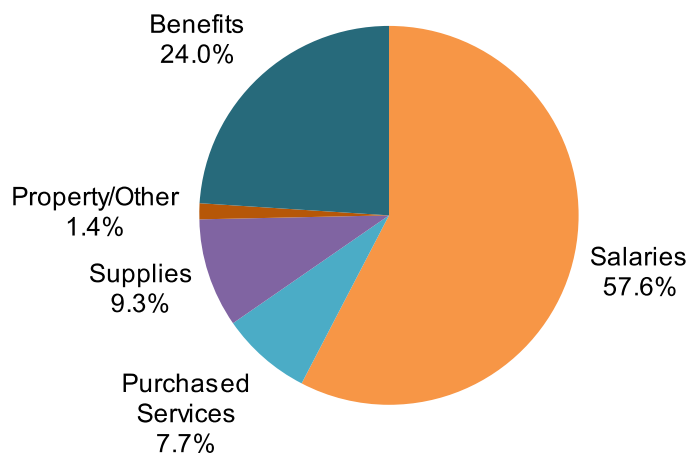
JUNE 30, 2020

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.) The following chart compares the revenues to expenditures and fund balance for these funds for the most recent five-year period.

	2016	2017	2018	2019	2020
	<i>(In Millions)</i>				
Revenues	\$83.9	\$88.2	\$91.1	\$95.7	\$99.2
Expenditures	84.1	87.2	93.4	93.2	97.5
Fund Balances	6.7	7.7	5.4	7.9	9.5

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 82% of the funds' total expenditures for the fiscal years ended June 30, 2020 and 2019. The chart below shows the composition of expenditures in the General Fund and the special revenue funds for FY20:

EXPENDITURES IN THE GENERAL AND SPECIAL REVENUE FUNDS



The Debt Service Fund's balance of \$7.1 million as of June 30, 2020 is approximately 115% of the debt service requirement for the FY ending June 30, 2021, compared to 75% last year. The fund's balance of \$7.1 million in addition to the budgeted revenues for FY21 of \$8.9 million are sufficient to cover the FY21 debt service requirement (principal and interest payments) of \$8.3 million. (The aforementioned FY21 debt service requirement is exclusive of the annual amortization of bond premiums, scheduled to be \$459 thousand.)

LYON COUNTY SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2020

The District has four capital projects funds, including the Bonds Projects Fund, a major fund, which is used to account for proceeds of bond sales; related interest earnings and capital expenditures. During the year, \$2.7 million was spent from this fund in accordance with the District's Capital Improvement Plan. The June 30, 2020 fund balance of \$13.5 million is restricted for future capital expenditures.

The other three capital projects funds are used to accumulate resources, primarily Governmental Services Tax (62% of the funds' revenues) and the Residential Construction Tax (36% of the funds' revenues) for major capital acquisitions and improvements not part of the capital budgets related to bond issues.

The capital projects funds' (exclusive of the Bond Projects Fund) had expenditures of \$560 thousand during the year, leaving a combined fund balance of \$4.6 million as of June 30, 2020, compared to \$3.7 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 require all school districts to amend their general fund budgets after "count day" enrollment is known. Lyon County School District takes this opportunity to incorporate other adjustments, such as revising the fund balance carryover. During the year, the Director of Business Services 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, 2020 and 2019 are as follows:

Capital Assets (Net of Depreciation)		
	2020	2019
	<i>(In Millions)</i>	
Land	\$ 8.8	\$ 8.8
Construction in progress	1.6	-
Buildings and improvements	86.8	88.5
Infrastructure	12.1	12.7
Equipment and vehicles	7.9	7.9
	<u>\$ 117.2</u>	<u>\$ 117.9</u>

LYON COUNTY SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2020

Long-term Debt

As of June 30, 2020, the District had \$59.2 million of general obligation bonded debt outstanding, plus \$4.2 million in unamortized bond premiums which are being amortized over the lives of the applicable bond issues.

A question on the November 2006 general election was passed by the voters, allowing the District to issue general obligation bonds through November 2016. Senate Bill 207 of the 2015 Nevada Legislature extended the expiration date of the District's general obligation bonds through November 2026. The bonds may only be issued if repayment is expected to be made without raising the property tax rate and other financial conditions are met. Further, issuance of bonds is conditional upon the approval of the Debt Management Commission of Lyon County. Currently, the District has no authorization from the 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, 2020, the District had \$250.3 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.

In addition to the District's general obligation bonded debt, the District's other debt includes \$1.6 million for compensated absences; \$100 million in net pension liability, and \$10.4 million for OPEB.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

Enrollment and Funding

Nevada's school districts are funded primarily through the Nevada State Distributive School Account (DSA), property taxes, and local school support taxes. Changes in any of the economic or other factors that affect these funding sources will affect the level of support received for a given year.

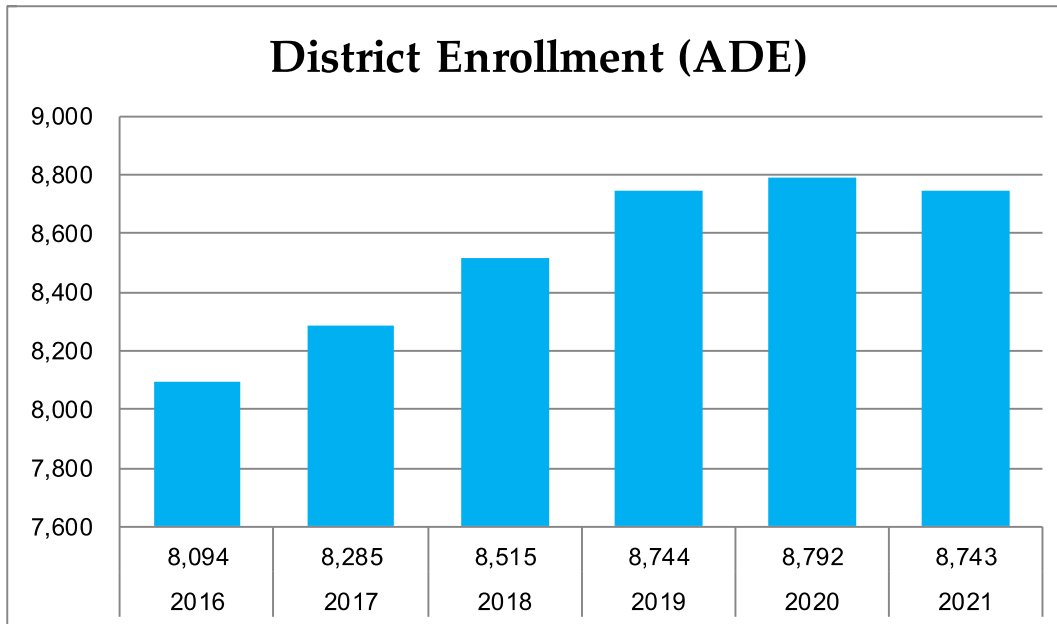
Nevada's school districts are highly dependent on the economic condition of the State. Nevada's formula for school district funding guarantees the majority of operating revenue by making up any shortfall in ad valorem or LSST collections. One of the factors determining the amount of DSA funding received 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' Guaranteed Basic Support amount. Total funding is trued up quarterly with the YTD total ADE. The formula weights pre-kindergarten (pre-k) students at 0.6, while kindergarten through twelfth grades are given a weight of 1.0.

The following chart presents the District's pupil enrollment (ADE) for 2016 through 2021:

LYON COUNTY SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2020



The District's per-pupil support rate for FY20 was established at \$7,724, compared to FY19's of \$7,513, an increase of 2.8%. The per-pupil support rate for FY21 of \$7,836 represents an increase of 1.5% over the FY20 rate of \$7,724.

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.

During the 2019 State Legislature, Senate Bill 543 was passed to provide the framework for a new funding methodology for Nevada's public schools, to be fully implemented starting in FY22. Districts whose funding is "harmed" by the changes incorporated in the new funding model are to be "held harmless" at their total level of funding in FY19, but what "total" funding is exactly has yet to be determined.

Clearly, the DSA formula will continue to be subject to review and potential revisions. As such, there is a high likelihood that the District will continue to be impacted in some manner by future amendments to the funding model. The District is diligent in its on-going evaluation of its staffing levels relative to State guaranteed funding, Federal grant programs, pupil enrollment levels, and other costs, with the goal of ensuring continuity and stability of its educational programs.

LYON COUNTY SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2020

Information Technology Infrastructure

The District operates a large and complex information technology infrastructure to support internal and external operations. As is the case with any such environment, the threat of cybersecurity incidents is a constant one. These incidents may arise from multiple sources, including unintentional events or actions, intentional insider threat, and deliberate malicious attacks or actions from outside entities. The effect of these threats may include unauthorized access to District systems, data or resources, inappropriate exposure or use of District information, disruption of District services, and damage to District systems.

In order to help prevent future cybersecurity incidents, the District has implemented new password procedures and has incorporated new software and hardware to strengthen its defense against future cybersecurity threats. All third-party devices are now required to have District approved anti-virus software. The District has implemented an additional, redundant, daily off-site back-up feature to preserve its information. No amount of defensive measures can prevent all cybersecurity attacks or the resultant disruptions and costs. To that end, the District will maintain its cyber-liability insurance. In the event a future cybersecurity incident occurs that disrupts the District's daily business operations, it is not expected to impact the District's ability to make bond debt service payments as those processes are handled independently of the District's systems.

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 Comptroller's Office, 25 East Goldfield Avenue, Yerington, Nevada, 89447.

LYON COUNTY SCHOOL DISTRICT

STATEMENT OF NET POSITION (DEFICIT) JUNE 30, 2020

	<u>Governmental Activities</u>
ASSETS	
Cash and investments	\$ 38,515,263
Receivables	7,425,550
Inventories	179,152
Restricted cash	585,000
Capital assets not being depreciated	10,404,911
Capital assets, net of accumulated depreciation	106,860,508
Total Assets	<u>163,970,384</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred charge on refunding	1,352,283
Deferred outflows related to pensions and OPEB	17,509,411
	<u>18,861,694</u>
Total Assets and Deferred Outflows of Resources	<u>182,832,078</u>
LIABILITIES	
Accounts payable	1,618,803
Accrued liabilities	5,182,176
Incurred but unreported claims	2,251,000
Unearned revenues	1,150,258
Noncurrent liabilities:	
Due within one year	6,637,801
Due in more than one year	58,456,465
Obligation for other postemployment benefits	10,402,243
Net pension liability	100,095,295
Total Liabilities	<u>185,794,041</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows related to pensions and OPEB	10,328,361
Total Liabilities and Deferred Inflows	<u>196,122,402</u>
NET POSITION (DEFICIT)	
Net investment in capital assets	68,789,432
Restricted for:	
Debt service	7,124,464
Employee benefit programs	2,068,409
Capital projects	4,628,766
Unrestricted	(95,901,395)
Total Net Position (Deficit)	<u><u>\$ (13,290,324)</u></u>

LYON COUNTY SCHOOL DISTRICT

STATEMENT OF ACTIVITIES YEAR ENDED JUNE 30, 2020

PROGRAMS / FUNCTIONS	EXPENSES	PROGRAM REVENUES		NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION	
		CHARGES FOR SERVICES	GRANTS AND CONTRIBUTIONS OPERATING CAPITAL		
Instruction	\$ (57,552,028)	\$ -	\$ 10,389,042	\$ -	\$ (47,162,986)
Support Services	(39,197,561)	-	7,219,503	-	(31,978,058)
Facilities Acquisition and Construction	(4,643,121)	-	-	66,533	(4,576,588)
Food Service and Community Services	(3,873,326)	507,615	3,082,108	-	(283,603)
Interest and other costs of long-term debt	(1,903,251)	-	-	-	(1,903,251)
	<u>\$ (107,169,287)</u>	<u>\$ 507,615</u>	<u>\$ 20,690,653</u>	<u>\$ 66,533</u>	<u>(85,904,486)</u>
General Revenues:					
					19,389,745
					12,519,536
					2,936,004
					479,603
					1,047,894
					51,994,511
					<u>88,367,293</u>
					2,462,807
					<u>(15,753,131)</u>
					<u>\$ (13,290,324)</u>

LYON COUNTY SCHOOL DISTRICT

BALANCE SHEET GOVERNMENTAL FUNDS JUNE 30, 2020

(WITH COMPARATIVE ACTUAL AMOUNTS AS OF JUNE 30, 2019)

Page 1 of 2

	<u>GENERAL FUND</u>	<u>SPECIAL EDUCATION FUND</u>	<u>DEBT SERVICE FUND</u>	<u>BONDS PROJECTS FUND</u>
ASSETS				
Cash and investments	\$ 7,749,581	\$ 977,697	\$ 7,042,119	\$ 13,652,675
Receivables	2,696,803	15,237	167,312	-
Due from other funds	2,466,076	-	-	-
Inventories	153,152	-	-	-
Total Assets	<u>\$ 13,065,612</u>	<u>\$ 992,934</u>	<u>\$ 7,209,431</u>	<u>\$ 13,652,675</u>
LIABILITIES				
Accounts payable	\$ 1,156,458	\$ 2,142	\$ -	\$ 168,376
Accrued payroll	3,228,613	973,660	-	-
Due to other funds	-	-	-	-
Unearned revenue	-	-	84,967	-
Total Liabilities	<u>4,385,071</u>	<u>975,802</u>	<u>84,967</u>	<u>168,376</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenues	-	-	-	-
FUND BALANCES				
Nonspendable	153,152	-	-	-
Restricted	-	-	7,124,464	13,484,299
Assigned	2,107,118	17,132	-	-
Unassigned	6,420,271	-	-	-
Total Fund Balances	<u>8,680,541</u>	<u>17,132</u>	<u>7,124,464</u>	<u>13,484,299</u>
Total Liabilities, Deferred Inflows and Fund Balances	<u>\$ 13,065,612</u>	<u>\$ 992,934</u>	<u>\$ 7,209,431</u>	<u>\$ 13,652,675</u>

LYON COUNTY SCHOOL DISTRICT

BALANCE SHEET GOVERNMENTAL FUNDS JUNE 30, 2020

(WITH COMPARATIVE ACTUAL AMOUNTS AS OF JUNE 30, 2019)

Page 2 of 2

	OTHER	TOTALS	
	GOVERNMENTAL FUNDS	2020	2019
ASSETS			
Cash and investments	\$ 5,358,647	\$ 34,780,719	\$ 18,409,724
Receivables	4,531,472	7,410,824	10,032,919
Due from other funds	-	2,466,076	1,497,092
Inventories	26,000	179,152	147,846
Total Assets	\$ 9,916,119	\$ 44,836,771	\$ 30,087,581
LIABILITIES			
Accounts payable	\$ 276,965	\$ 1,603,941	\$ 806,295
Accrued payroll	676,055	4,878,328	9,151,654
Due to other funds	2,466,076	2,466,076	1,497,092
Unearned revenue	1,065,291	1,150,258	450,581
Total Liabilities	4,484,387	10,098,603	11,905,622
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenues	-	-	193,600
FUND BALANCES			
Nonspendable	26,000	179,152	147,846
Restricted	4,628,766	25,237,529	10,204,922
Assigned	776,966	2,901,216	5,000,665
Unassigned	-	6,420,271	2,634,926
Total Fund Balances	5,431,732	34,738,168	17,988,359
Total Liabilities, Deferred Inflows and Fund Balances	\$ 9,916,119	\$ 44,836,771	\$ 30,087,581

LYON COUNTY SCHOOL DISTRICT

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

Total Fund Balance - Governmental Funds	\$ 34,738,168
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.	117,265,419
General obligation bonds are not reported as fund liabilities since they will not be paid with current resources.	(59,248,000)
Premiums related to long-term debt are not capitalized and amortized in the fund statements since they do not represent available resources.	(4,232,946)
Unamortized amounts on refundings are not recognized in the funds.	1,352,283
The liability for interest on general obligation bonds is reported in the fund statements when due and as accrued in the statement of activities.	(303,848)
The liability for estimated future payments of benefits to be provided to current and future retirees is not due and payable in the current period; therefore, the liability and related deferred amounts are not reported in the funds.	(11,444,945)
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.	(93,484,864)
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>2,068,409</u>
Total Net Position (Deficit) - Governmental Activities	<u><u>\$ (13,290,324)</u></u>

LYON COUNTY SCHOOL DISTRICT

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

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

Page 1 of 2

	GENERAL FUND	SPECIAL EDUCATION FUND	DEBT SERVICE FUND	BONDS PROJECTS FUND
REVENUES				
Local sources	\$ 25,956,051	\$ -	\$ 8,883,786	\$ 83,628
State sources	51,994,511	4,161,770	-	-
Federal sources	170,050	-	-	-
Total Revenues	<u>78,120,612</u>	<u>4,161,770</u>	<u>8,883,786</u>	<u>83,628</u>
EXPENDITURES				
Regular programs	31,279,621	-	-	-
Special programs	268,869	8,937,916	-	-
Vocational programs	1,485,442	-	-	-
Adult instruction	7,213	-	-	-
Other instructional programs	1,955,260	-	-	-
Extra-curricular activities	1,432,972	-	-	-
Support services:				
Student support	3,121,961	2,773,986	-	-
Instructional staff support	1,702,952	5,239	-	-
General administration	2,034,643	252,237	-	144,968
School administration	7,637,162	-	-	-
Central services	5,010,669	-	-	-
Operations and maintenance	8,223,254	-	-	-
Student transportation	3,612,519	692,695	-	-
Noninstructional services:				
Food service	-	-	-	-
Community service	-	-	-	-
Facilities acquisition and construction	-	-	-	2,508,965
Debt service:				
Principal	-	-	5,370,000	-
Interest	-	-	1,850,379	-
Other	-	-	148,097	-
Total Expenditures	<u>67,772,537</u>	<u>12,662,073</u>	<u>7,368,476</u>	<u>2,653,933</u>
Revenues Over (Under) Expenditures	<u>10,348,075</u>	<u>(8,500,303)</u>	<u>1,515,310</u>	<u>(2,570,305)</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from refunding bonds	-	-	8,155,000	-
Proceeds from bond sales	-	-	-	15,013,000
Bond premium	-	-	1,295,267	-
Payments to refunded bond escrow agent	-	-	(9,265,000)	-
Transfers (to) from other funds	(8,475,000)	8,475,000	-	-
Total Other Financing Sources (Uses)	<u>(8,475,000)</u>	<u>8,475,000</u>	<u>185,267</u>	<u>15,013,000</u>
Net Change in Fund Balances	1,873,075	(25,303)	1,700,577	12,442,695
FUND BALANCE, July 1	<u>6,807,466</u>	<u>42,435</u>	<u>5,423,887</u>	<u>1,041,604</u>
FUND BALANCE, June 30	<u>\$ 8,680,541</u>	<u>\$ 17,132</u>	<u>\$ 7,124,464</u>	<u>\$ 13,484,299</u>

See accompanying notes.

LYON COUNTY SCHOOL DISTRICT

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

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

Page 2 of 2

	OTHER GOVERNMENTAL FUNDS	TOTALS	
		2020	2019
REVENUES			
Local sources	\$ 1,965,373	\$ 36,888,838	\$ 34,321,635
State sources	8,653,818	64,810,099	60,616,171
Federal sources	7,763,107	7,933,157	10,220,853
Total Revenues	18,382,298	109,632,094	105,158,659
EXPENDITURES			
Regular programs	6,537,866	37,817,487	35,637,011
Special programs	2,696,968	11,903,753	11,733,649
Vocational programs	231,082	1,716,524	1,776,599
Adult instruction	202,490	209,703	188,518
Other instructional programs	111,400	2,066,660	2,280,354
Extra-curricular activities	-	1,432,972	1,733,915
Support services:			
Student support	1,752,800	7,648,747	7,143,492
Instructional staff support	1,133,834	2,842,025	2,430,887
General administration	179,780	2,611,628	2,275,180
School administration	-	7,637,162	7,322,496
Central services	245,672	5,256,341	4,694,663
Operations and maintenance	1,110	8,224,364	8,010,299
Student transportation	126,117	4,431,331	4,074,369
Noninstructional services:			
Food service	3,752,840	3,752,840	3,888,413
Community service	85,742	85,742	118,815
Facilities acquisition and construction	565,832	3,074,797	2,080,527
Debt service:			
Principal	-	5,370,000	5,421,000
Interest	-	1,850,379	1,954,709
Other	-	148,097	5,600
Total Expenditures	17,623,533	108,080,552	102,770,496
Revenues Over (Under) Expenditures	758,765	1,551,542	2,388,163
OTHER FINANCING SOURCES (USES)			
Proceeds from refunding bonds	-	8,155,000	-
Proceeds from bond sales	-	15,013,000	-
Bond premium	-	1,295,267	-
Payments to refunded bond escrow agent	-	(9,265,000)	-
Transfers (to) from other funds	-	-	-
Total Other Financing Sources (Uses)	-	15,198,267	-
Net Change in Fund Balances	758,765	16,749,809	2,388,163
FUND BALANCE, July 1	4,672,967	17,988,359	15,600,196
FUND BALANCE, June 30	17 5,431,732	\$ 34,738,168	\$ 17,988,359

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, 2020

Net Change in Fund Balances - Governmental Funds	\$ 16,749,809
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.	(679,074)
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	(70,979)
Issuance of new debt is a resource in the governmental funds, while the repayment of the principal consumes governmental resources. The net effect of these transactions is deferred and amortized in the Statement of	(23,168,000)
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.	(908,386)
Change in pension expense related to deferred items.	(2,635,459)
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.	(220,677)
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.	14,635,000
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	(163,406)
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.	(291,345)
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>(784,676)</u>
Change in Net Position (Deficit)	\$ <u>2,462,807</u>

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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, 2020

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

	2020 BUDGET		2020		2019
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
REVENUES					
Local Sources:					
Property taxes	\$ 10,585,228	\$ 10,585,228	\$ 10,879,262	\$ 294,034	\$ 10,011,225
Sales taxes	11,891,124	11,871,124	12,519,536	648,412	11,502,563
Franchise fees	150,000	150,000	318,157	168,157	259,256
Government services tax	2,201,794	2,201,794	2,111,065	(90,729)	2,142,285
Earnings on investments	15,000	15,000	6,742	(8,258)	28,260
Other local revenue	30,000	50,000	121,289	71,289	94,203
	<u>24,873,146</u>	<u>24,873,146</u>	<u>25,956,051</u>	<u>1,082,905</u>	<u>24,037,792</u>
State Sources:					
Distributive School Fund	51,910,294	52,271,965	51,994,511	(277,454)	50,893,145
Federal Sources:					
E-Rate funds	462,000	462,000	66,533	(395,467)	863,588
Forest Service	25,000	25,000	103,517	78,517	110,427
	<u>487,000</u>	<u>487,000</u>	<u>170,050</u>	<u>(316,950)</u>	<u>974,015</u>
Total Revenue	<u>77,270,440</u>	<u>77,632,111</u>	<u>78,120,612</u>	<u>488,501</u>	<u>75,904,952</u>
EXPENDITURES					
Regular Programs:					
Instruction:					
Salaries	20,918,550	21,818,810	20,390,402	1,428,408	20,085,205
Benefits	8,763,113	9,079,099	9,683,536	(604,437)	8,315,343
Purchased services	239,118	248,682	185,293	63,389	218,494
Supplies	2,188,994	1,976,554	1,014,320	962,234	1,794,735
Other	7,070	7,353	6,070	1,283	7,142
Total Regular Programs	<u>32,116,845</u>	<u>33,130,498</u>	<u>31,279,621</u>	<u>1,850,877</u>	<u>30,420,919</u>
Special Programs (Gifted and Talented):					
Salaries	194,591	199,942	189,184	10,758	125,095
Benefits	<u>77,676</u>	<u>79,812</u>	<u>79,685</u>	<u>127</u>	<u>51,853</u>
Total Special Programs	<u>272,267</u>	<u>279,754</u>	<u>268,869</u>	<u>10,885</u>	<u>176,948</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, 2020

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

	2020 BUDGET		2020		2019
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
Vocational Programs:					
Salaries	\$ 1,084,071	\$ 1,103,883	\$ 967,179	\$ 136,704	\$ 953,468
Benefits	445,633	452,888	408,915	43,973	395,077
Purchased services	37,370	38,865	15,028	23,837	28,870
Supplies	79,790	97,982	93,238	4,744	89,484
Other	1,224	1,273	1,082	191	944
Total Vocational Programs	1,648,088	1,694,891	1,485,442	209,449	1,467,843
Other Instructional Programs:					
Salaries	1,273,792	1,458,821	1,380,194	78,627	1,256,049
Benefits	519,194	593,471	572,549	20,922	535,541
Purchased services	31,310	17,562	-	17,562	1,996
Supplies	17,675	13,382	2,517	10,865	2,778
Total Other Instructional Programs	1,841,970	2,083,236	1,955,260	127,976	1,796,364
Adult Education:					
Salaries	22,950	23,581	418	23,163	-
Benefits	5,133	5,274	-	5,274	-
Purchased services	12,120	12,605	4,830	7,775	-
Supplies	12,120	12,605	1,965	10,640	-
Total Adult Education	52,323	54,065	7,213	46,852	-
Extra-Curricular Activities:					
Co-Curricular:					
Salaries	300,900	274,175	233,612	40,563	259,842
Benefits	11,445	8,760	8,216	544	9,363
Purchased services	12,221	8,710	(2,722)	11,432	6,620
Supplies	6,060	6,302	3,365	2,937	2,388
Other	61,874	49,349	25,385	23,964	44,784
	392,500	347,296	267,856	79,440	322,997

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LYON COUNTY SCHOOL DISTRICT

GENERAL FUND STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL YEAR ENDED JUNE 30, 2020

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

	2020 BUDGET		2020		2019
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
Athletics:					
Salaries	\$ 688,500	\$ 622,434	\$ 580,132	\$ 42,302	\$ 682,709
Benefits	68,776	55,667	52,446	3,221	58,588
Purchased services	176,750	163,820	144,132	19,688	203,279
Supplies	119,180	138,947	130,648	8,299	97,633
Other	397,878	378,793	257,758	121,035	368,709
	<u>1,451,084</u>	<u>1,359,661</u>	<u>1,165,116</u>	<u>194,545</u>	<u>1,410,918</u>
Total Extra-Curricular					
Activities	<u>1,843,584</u>	<u>1,706,957</u>	<u>1,432,972</u>	<u>273,985</u>	<u>1,733,915</u>
Undistributed Expenditures:					
Student Support:					
Salaries	2,097,346	2,255,023	2,172,870	82,153	2,021,434
Benefits	827,046	899,790	900,493	(703)	800,790
Purchased services	128,270	98,401	21,921	76,480	5,113
Supplies	17,246	35,936	26,677	9,259	17,612
Other	455	473	-	473	-
	<u>3,070,363</u>	<u>3,289,623</u>	<u>3,121,961</u>	<u>167,662</u>	<u>2,844,949</u>
Instructional Staff Support:					
Salaries	1,117,904	1,113,646	1,091,268	22,378	1,090,023
Benefits	386,618	372,250	351,412	20,838	350,657
Purchased services	134,406	124,782	95,425	29,357	97,261
Supplies	399,708	240,696	160,595	80,101	126,725
Other	3,535	3,676	4,252	(576)	7,104
	<u>2,042,171</u>	<u>1,855,050</u>	<u>1,702,952</u>	<u>152,098</u>	<u>1,671,770</u>
General Administration:					
Salaries	762,698	933,672	807,351	126,321	683,881
Benefits	613,676	580,552	624,063	(43,511)	557,386
Purchased services	319,897	407,693	378,630	29,063	451,852
Supplies	27,211	31,300	29,519	1,781	27,335
Other	31,567	256,567	195,080	61,487	189,248
	<u>1,755,049</u>	<u>2,209,784</u>	<u>2,034,643</u>	<u>175,141</u>	<u>1,909,702</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, 2020

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

	2020 BUDGET		2020		2019
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
School Administration:					
Salaries	\$ 5,116,741	\$ 5,277,452	\$ 5,247,522	\$ 29,930	\$ 4,915,035
Benefits	1,916,607	1,949,314	1,940,107	9,207	1,900,370
Purchased services	194,922	252,719	248,679	4,040	225,482
Supplies	189,608	207,193	185,952	21,241	237,280
Property	55,550	60,772	-	60,772	5,297
Other	11,110	11,554	14,902	(3,348)	7,032
	<u>7,484,538</u>	<u>7,759,004</u>	<u>7,637,162</u>	<u>121,842</u>	<u>7,290,496</u>
Central Services:					
Salaries	1,803,682	1,903,284	1,821,646	81,638	1,793,213
Benefits	595,492	546,868	570,150	(23,282)	526,825
Purchased services	752,450	1,678,430	1,389,592	288,838	1,395,850
Supplies	980,639	1,170,799	837,083	333,716	626,468
Property	361,075	401,344	385,680	15,664	32,400
Other	23,230	14,038	6,518	7,520	12,900
	<u>4,516,568</u>	<u>5,714,763</u>	<u>5,010,669</u>	<u>704,094</u>	<u>4,387,656</u>
Operation and Maintenance:					
Salaries	3,340,640	3,292,507	3,293,540	(1,033)	3,203,979
Benefits	1,209,671	1,127,937	1,115,995	11,942	1,129,735
Purchased services	1,359,426	1,703,803	1,581,562	122,241	1,491,030
Supplies	2,146,654	2,320,520	2,224,218	96,302	2,047,162
Property	25,250	26,260	-	26,260	119,850
Other	10,100	10,504	7,939	2,565	6,891
	<u>8,091,741</u>	<u>8,481,531</u>	<u>8,223,254</u>	<u>258,277</u>	<u>7,998,647</u>
Student Transportation:					
Salaries	2,075,194	1,972,262	1,873,627	98,635	1,968,687
Benefits	808,290	720,518	699,300	21,218	720,384
Purchased services	304,212	356,380	341,730	14,650	297,167
Supplies	555,500	577,720	430,292	147,428	536,368
Property	-	650,000	530,150	119,850	139,596
Other	(440,000)	(440,000)	(262,580)	(177,420)	(400,668)
	<u>3,303,196</u>	<u>3,836,880</u>	<u>3,612,519</u>	<u>224,361</u>	<u>3,261,534</u>

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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, 2020

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

	<u>2020 BUDGET</u>		<u>2020</u>		<u>2019</u>
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>	<u>ACTUAL</u>
Total Undistributed Expenditures	\$ 30,263,626	\$ 33,146,635	\$ 31,343,160	\$ 1,803,475	\$ 29,364,754
Total Expenditures	68,038,703	72,096,036	67,772,537	4,323,499	64,960,743
Revenues Over Expenditures	9,231,737	5,536,075	10,348,075	4,812,000	10,944,209
OTHER FINANCING (USES)					
Transfers (to) from other funds	(8,700,000)	(9,100,000)	(8,475,000)	625,000	(8,400,000)
Contingency	(500,000)	(500,000)	-	500,000	-
Total Other Financing (Uses)	(9,200,000)	(9,600,000)	(8,475,000)	1,125,000	(8,400,000)
Net Change in Fund Balance	31,737	(4,063,925)	1,873,075	5,937,000	2,544,209
FUND BALANCE, July 1	3,066,390	7,500,000	6,807,466	(692,534)	4,263,257
FUND BALANCE, June 30	<u>\$ 3,098,127</u>	<u>\$ 3,436,075</u>	<u>\$ 8,680,541</u>	<u>\$ 5,244,466</u>	<u>\$ 6,807,466</u>

LYON COUNTY SCHOOL DISTRICT

SPECIAL EDUCATION FUND STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL YEAR ENDED JUNE 30, 2020

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

	2020 BUDGET		2020		2019
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
REVENUES					
State Sources:					
Distributive School Fund	\$ 3,873,831	\$ 3,873,831	\$ 4,161,770	\$ 287,939	\$ 3,828,926
EXPENDITURES					
Special Programs:					
Instruction					
Salaries	6,247,153	6,171,068	6,173,762	(2,694)	6,365,457
Benefits	2,590,876	2,693,602	2,673,435	20,167	2,490,518
Purchased services	93,840	97,594	66,329	31,265	66,166
Supplies	27,540	28,642	24,035	4,607	12,563
Other	-	1,000	355	645	468
	<u>8,959,409</u>	<u>8,991,906</u>	<u>8,937,916</u>	<u>53,990</u>	<u>8,935,172</u>
Undistributed Expenditures:					
Student Support:					
Salaries	1,642,368	1,791,639	1,616,895	174,744	1,489,972
Benefits	642,142	711,407	649,801	61,606	555,387
Purchased services	447,897	465,813	507,290	(41,477)	457,367
Supplies	1,020	1,061	-	1,061	581
	<u>2,733,427</u>	<u>2,969,920</u>	<u>2,773,986</u>	<u>195,934</u>	<u>2,503,307</u>
Instructional Staff Support:					
Salaries	5,100	5,253	429	4,824	661
Benefits	1,027	1,057	3,225	(2,168)	65
Purchased services	510	530	1,585	(1,055)	1,048
Supplies	765	796	-	796	-
	<u>7,402</u>	<u>7,636</u>	<u>5,239</u>	<u>2,397</u>	<u>1,774</u>
General Administration:					
Salaries	170,893	166,020	163,098	2,922	99,275
Benefits	60,847	60,172	56,938	3,234	34,936
Purchased services	13,260	28,790	26,306	2,484	646
Supplies	10,200	10,608	5,895	4,713	4,496
	<u>255,200</u>	<u>265,590</u>	<u>252,237</u>	<u>13,353</u>	<u>139,353</u>

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LYON COUNTY SCHOOL DISTRICT

SPECIAL EDUCATION FUND STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL YEAR ENDED JUNE 30, 2020

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

	2020 BUDGET		2020		2019
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
Student Transportation:					
Salaries	\$ 411,060	\$ 498,392	\$ 494,930	\$ 3,462	\$ 478,720
Benefits	179,638	205,027	197,765	7,262	170,525
Purchased services	15,300	5,912	-	5,912	-
	605,998	709,331	692,695	16,636	649,245
 Total Expenditures	 12,561,436	 12,944,383	 12,662,073	 282,310	 12,228,851
 Revenues Over (Under)					
Expenditures	(8,687,605)	(9,070,552)	(8,500,303)	570,249	(8,399,925)
 OTHER FINANCING SOURCES					
Transfers from other funds	8,700,000	9,100,000	8,475,000	(625,000)	8,400,000
 Net Change in Fund Balance	12,395	29,448	(25,303)	(54,751)	75
 FUND BALANCE, July 1	 22,628	 22,628	 42,435	 19,807	 42,360
 FUND BALANCE, June 30	 \$ 35,023	 \$ 52,076	 \$ 17,132	 \$ (34,944)	 \$ 42,435

LYON COUNTY SCHOOL DISTRICT

PROPRIETARY FUNDS STATEMENT OF NET POSITION JUNE 30, 2020

(WITH COMPARATIVE ACTUAL AMOUNTS FOR JUNE 30, 2019)

	GOVERNMENTAL ACTIVITIES INTERNAL SERVICE FUNDS	
	2020	2019
ASSETS		
Cash and investments	\$ 3,370,045	\$ 3,382,159
Cash with fiscal agent	364,500	-
Accounts receivable	14,726	89,591
Restricted cash	585,000	585,000
Total Assets	<u>4,334,271</u>	<u>4,056,750</u>
LIABILITIES		
Accounts payable	14,862	3,665
Incurred but unreported claims	2,251,000	1,200,000
Total Liabilities	<u>2,265,862</u>	<u>1,203,665</u>
NET POSITION		
Restricted for employee benefits program	2,068,409	2,099,450
Unrestricted	-	753,635
Total Net Assets	<u>\$ 2,068,409</u>	<u>\$ 2,853,085</u>

LYON COUNTY SCHOOL DISTRICT

PROPRIETARY FUNDS
STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN FUND NET POSITION
YEAR ENDED JUNE 30, 2020

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

	GOVERNMENTAL ACTIVITIES	
	INTERNAL SERVICE FUNDS	
	2020	2019
OPERATING REVENUES		
Charges for services	\$ 10,382,947	\$ 5,213,470
Refunds and rebates	383,851	-
	<u>10,766,798</u>	<u>5,213,470</u>
OPERATING EXPENSES		
Benefit claims	10,256,565	543,749
Purchased services	1,245,988	3,925,372
Other	55,729	147,202
	<u>11,558,282</u>	<u>4,616,323</u>
Total Operating Expenses	<u>11,558,282</u>	<u>4,616,323</u>
Operating Income (Loss)	(791,484)	597,147
NONOPERATING REVENUES		
Earnings on investments	6,808	161,173
Change in Net Position	(784,676)	758,320
NET POSITION, July 1	<u>2,853,085</u>	<u>2,094,765</u>
NET POSITION, June 30	<u>\$ 2,068,409</u>	<u>\$ 2,853,085</u>

LYON COUNTY SCHOOL DISTRICT

PROPRIETARY FUNDS STATEMENT OF CASH FLOWS YEAR ENDED JUNE 30, 2020

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

	GOVERNMENTAL ACTIVITIES INTERNAL SERVICE FUNDS	
	<u>2020</u>	<u>2019</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Premiums received from other funds	\$ 10,457,812	\$ 5,061,304
Refunds and rebates received	383,851	-
Payments of benefits	(9,207,293)	(4,400,186)
Insurance premiums and other payments	<u>(1,288,792)</u>	<u>(165,494)</u>
Net Cash Provided by Operating Activities	<u>345,578</u>	<u>495,624</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest received on investments	<u>6,808</u>	<u>161,173</u>
Net Increase in Cash and Cash Equivalents	352,386	656,797
CASH AND CASH EQUIVALENTS, July 1	<u>3,967,159</u>	<u>3,310,362</u>
CASH AND CASH EQUIVALENTS, June 30	<u>\$ 4,319,545</u>	<u>\$ 3,967,159</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES		
Operating income (loss)	<u>\$ (791,484)</u>	<u>\$ 597,147</u>
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Changes in assets and liabilities:		
Accounts receivable	74,865	(80,050)
Due from or to other funds	-	(72,116)
Accounts payable	11,197	(14,357)
Liability for claims incurred but not reported	<u>1,051,000</u>	<u>65,000</u>
Total Adjustments	<u>1,137,062</u>	<u>(101,523)</u>
Net Cash Provided by Operating Activities	<u>\$ 345,578</u>	<u>\$ 495,624</u>

LYON COUNTY SCHOOL DISTRICT

FIDUCIARY FUNDS
STATEMENT OF FIDUCIARY NET POSITION
JUNE 30, 2020
(WITH COMPARATIVE ACTUAL AMOUNTS FOR JUNE 30, 2019)

	PRIVATE PURPOSE TRUST - STUDENT	AGENCY - STUDENT	TOTALS	
	<u>SCHOLARSHIPS</u>	<u>ACTIVITY FUNDS</u>	<u>2020</u>	<u>2019</u>
ASSETS				
Cash and investments	\$ 989,592	\$ 951,214	\$ 1,940,806	\$ 1,762,390
Total Assets	<u>989,592</u>	<u>951,214</u>	<u>1,940,806</u>	<u>1,762,390</u>
LIABILITIES				
Due to student groups	-	951,214	951,214	818,501
Total Liabilities	<u>-</u>	<u>951,214</u>	<u>951,214</u>	<u>818,501</u>
NET POSITION				
Held in trust for student scholarships:				
Expendable	989,592	-	989,592	943,889
Total Net Position	<u>\$ 989,592</u>	<u>\$ -</u>	<u>\$ 989,592</u>	<u>\$ 943,889</u>

LYON COUNTY SCHOOL DISTRICT

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
YEAR ENDED JUNE 30, 2020
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2019)

	PRIVATE-PURPOSE TRUST STUDENT SCHOLARSHIPS	
	<u>2020</u>	<u>2019</u>
ADDITIONS		
Earnings on investments	\$ 55,477	\$ 58,290
DEDUCTIONS		
Scholarships paid	<u>9,774</u>	<u>8,609</u>
Change in Net Position	45,703	49,681
NET POSITION, July 1	<u>943,889</u>	<u>894,208</u>
NET POSITION, June 30	<u>\$ 989,592</u>	<u>\$ 943,889</u>

LYON COUNTY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2020

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, 2020

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.

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.

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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	
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.

The **agency fund** is used to account for assets held by the District in a trustee capacity or as an agent for students and student groups.

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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;

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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.

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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 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.

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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 valued at their estimated fair 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

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based on the length of service and number of sick leave days accumulated. An employee's compensation is limited to \$12,500 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.

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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 2019 financial statements. It has been provided to add comparability, but is not considered full disclosure of transactions for 2019. 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.

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6. Budgeted amounts within funds, and between funds, may be transferred if amounts 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 – 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, 2020, the District had the following amounts reported as cash and investments:

Government-Wide Balances:	
Pooled cash	\$ 14,695,508
Investments	24,404,755
	<u>39,100,263</u>
Fiduciary Funds:	
Student Activity Funds cash	951,214
Student Scholarship Fund investments	989,592
	<u>1,940,806</u>
	<u>\$ 41,041,069</u>

A portion of the District's cash and investments is restricted by Nevada Statutes. The amount restricted at June 30, 2020, is \$585,000, which is held in a restricted bank account to secure future workers' compensation claims.

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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, 2020, the District had the following recurring fair value measurements:

	Fair Value	Fair Value Measurements Using Input Levels		
		1	2	3
Investments:				
WFB Advantage Gov't MM	\$ 688,979	\$ 688,979	\$ -	\$ -
Corporate Bonds	2,423,630	2,423,630	-	-
U.S. Treasury Notes	400,417	400,417	-	-
Corporate Asset Backed Securities	1,918,465	1,918,465	-	-
Government Mortgage Pool	3,006,230	3,006,230	-	-
Mortgage Backed Securities	1,201,328	1,201,328		
	\$ 9,639,049	\$ 9,639,049	\$ -	\$ -
Investments Not Classified by Level:				
Accrued interest	29,820			
State of NV Local Government Investment Pool	15,725,478			
Total Investments	\$ 25,394,347			

Except for the investment identified as the State of Nevada Local Government Investment Pool (LGIP), Wells Fargo 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 Wells Fargo 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.

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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 \$15,725,478 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, 2020, the District's investments had the following maturities:

	Fair Value	Investment Maturities (In Years)		
		< 1	1-3	>3
Corporate Bonds	\$ 2,423,630	\$ 597,617	\$ 1,264,623	\$ 561,390
U.S. Treasury Notes	400,417	-	400,417	-
Corporate Asset Backed Securities	1,918,465	-	360,744	1,557,721
Government Mortgage Pool	3,006,230	467,394	2,506,749	32,087
Mortgage Backed Securities	1,201,328	46,407	387,999	766,922
	8,950,070	<u>\$ 1,111,418</u>	<u>\$ 4,920,532</u>	<u>\$ 2,918,120</u>
Government Money Market Fund	688,979			
Accrued interest	29,820			
Investments held by Wells Fargo	9,668,869			
Local Government Investment Pool	15,725,478			
Total Investments	<u>\$ 25,394,347</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.

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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 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 4 – RECEIVABLES

The District's funds reported the following receivables as of June 30, 2020:

	Taxes Receivable	Due from Other Gov't.	Total Receivables
<i>Major Governmental Funds:</i>			
General	\$ 155,086	\$ 2,541,717	\$ 2,696,803
Special Education	-	15,237	15,237
Debt Service	167,312	-	167,312
<i>Other Governmental Funds</i>	-	4,531,472	4,531,472
Total Governmental Funds	322,398	7,088,426	7,410,824
Unemployment Insurance	-	14,726	14,726
Total Receivables	<u>\$ 322,398</u>	<u>\$ 7,103,152</u>	<u>\$ 7,425,550</u>

LYON COUNTY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

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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, 2020 are as follows:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ 2,466,076	\$ -
Nonmajor Governmental Funds:		
Federal Grants	-	1,774,121
State Grants Fund	-	509,384
Adult Diploma Fund	-	182,571
	<u>\$ 2,466,076</u>	<u>\$ 2,466,076</u>

During the year, the General Fund transferred \$8,475,000 to the Special Education Fund to cover operating costs not sufficiently covered by state revenues.

NOTE 6 – CAPITAL ASSETS

A summary of the District's capital asset balance and activity as of and for the year ended June 30, 2020 is presented on the following page.

Depreciation expense was charged to programs and functions as follows:

Instruction	\$ 127,435
Central Services	391,188
Plant Maintenance	322,024
Transportation	518,191
Other Support Services	261,334
Facilities	3,602,834
	<u>\$ 5,223,006</u>

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A summary of the District's balance in capital assets as of June 30, 2020 and the changes for year then ended are as follows:

	Balance June 30, 2019	Additions/ Transfers	Deletions/ Transfers	Balance June 30, 2020
Nondepreciable Capital Assets				
Land	\$ 8,830,484	\$ -	\$ -	\$ 8,830,484
Construction in progress	29,261	1,643,768	(98,602)	1,574,427
	<u>8,859,745</u>	<u>1,643,768</u>	<u>(98,602)</u>	<u>10,404,911</u>
Depreciable Capital Assets				
Buildings and improvements	145,894,753	1,356,276	-	147,251,029
Infrastructure	20,597,278	231,997	-	20,829,275
Equipment and vehicles	29,256,740	1,414,501	(119,407)	30,551,834
	<u>195,748,771</u>	<u>3,002,774</u>	<u>(119,407)</u>	<u>198,632,138</u>
Less accumulated depreciation:				
Buildings and improvements	(57,399,688)	(3,004,867)	-	(60,404,555)
Infrastructure	(7,926,419)	(785,980)	-	(8,712,399)
Equipment and vehicles	(21,337,918)	(1,432,159)	115,401	(22,654,676)
	<u>(86,664,025)</u>	<u>(5,223,006)</u>	<u>115,401</u>	<u>(91,771,630)</u>
Depreciable assets, net	<u>109,084,746</u>	<u>(2,220,232)</u>	<u>(4,006)</u>	<u>106,860,508</u>
Governmental Activities				
Capital Assets, net	<u>\$ 117,944,491</u>	<u>\$ (576,464)</u>	<u>\$ (102,608)</u>	<u>\$ 117,265,419</u>

LYON COUNTY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

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NOTE 7 – LONG-TERM DEBT

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

Changes in Long-Term Debt

	Balance July 1, 2019	Increases	Decreases	Balance June 30, 2020	Due Within One Year
General obligation bonds	\$ 50,715,000	\$ 23,168,000	\$(14,635,000)	\$ 59,248,000	\$ 6,179,000
Deferred amounts for issuance of premiums	3,324,559	1,295,267	(386,881)	4,232,945	458,801
Compensated absences	1,449,915	163,406	-	1,613,321	-
	<u>55,489,474</u>	<u>24,626,673</u>	<u>(15,021,881)</u>	<u>65,094,266</u>	<u>6,637,801</u>
Net pension liability	100,599,130	-	(503,835)	100,095,295	-
Obligation for OPEB	<u>10,072,595</u>	<u>329,648</u>	<u>-</u>	<u>10,402,243</u>	<u>-</u>
	<u>\$ 166,161,199</u>	<u>\$ 24,956,321</u>	<u>\$(15,525,716)</u>	<u>\$ 175,591,804</u>	<u>\$ 6,637,801</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

Bonds payable at June 30, 2020 are comprised of the following general obligation issues and are serviced by property tax revenues received by the Debt Service Fund:

Series	Date Issued	Date of Final Maturity	Interest Rate	Original Amount Issued	Balance on June 30, 2020	Principal Due Within One Year
2005C	9/20/05	4/1/25	3.625% - 5.00%	\$ 13,000,000	\$ 1,950,000	\$ 955,000
2011	6/21/11	6/1/26	3.76%	5,000,000	2,390,000	440,000
2012	4/11/12	6/1/32	0.0% - 3.75%	7,955,000	4,440,000	1,060,000
2013	3/13/13	4/1/25	1.25% - 2.50%	9,765,000	4,075,000	1,495,000
2016A	6/21/16	4/1/36	3.00%	6,400,000	6,200,000	100,000
2017A	8/8/17	6/1/30	3.00% - 5.00%	17,900,000	17,025,000	965,000
2019	10/9/19	4/1/28	5.00%	7,055,000	7,055,000	490,000
2020A	5/13/20	6/1/35	2.29%	16,113,000	16,113,000	674,000
					<u>\$ 59,248,000</u>	<u>\$ 6,179,000</u>

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NOTES TO FINANCIAL STATEMENTS

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At June 30, 2020, the District's limit of bonded indebtedness as defined by NRS 387.400 was \$309,601,608. The District had \$59,248,000 in bonded debt outstanding, leaving an unused bonding capacity of \$250,353,608. 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, 2020 are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirements</u>
2021	\$ 6,179,000	\$ 2,108,371	\$ 8,287,371
2022	6,227,000	1,889,885	8,116,885
2023	6,454,000	1,646,332	8,100,332
2024	5,856,000	1,398,564	7,254,564
2025	6,088,000	1,170,914	7,258,914
2026-2030	18,939,000	2,964,309	21,903,309
2031-2035	9,005,000	746,543	9,751,543
2036	500,000	15,000	515,000
	<u>\$ 59,248,000</u>	<u>\$ 11,939,918</u>	<u>\$ 71,187,918</u>

The principal amounts shown above exclude unamortized bond premiums of \$4,232,945 as of June 30, 2020, of which \$458,801 will be amortized in FY 21.

Interest expense reported in the Statement of Activities funds for FY20 was \$1,903,251.

Advance Refundings

For bond refunds 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 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, 2020, this deferred outflow of resources was \$1,352,283 and the amortization in 2020 was \$220,677 which was included with interest expense in the Statement of Activities.

LYON COUNTY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2020

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, 2020 is \$1,200,000 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)

In December 2018, the District became self-insured for its group health, dental and vision care coverage, pursuant to NRS 287.010(1), for claims beginning in January 2019. The District has contracted with a third-party to provide administration and payment of the claims. The Group Insurance Fund collects interfund charges from the operating funds of the District, based on established by the District's Insurance Committee. Claims are paid by the District upon receipt of a monthly invoice from the third-party administrator.

The District has a stop-loss policy, which limits its liability relative to the participants' claims. The individual limit is \$200,000 and the aggregate limit is \$1,000,000. Claims paid by the District in excess of these limits are reimbursable to the District.

An approximate 1,078 employees and 621 dependents were enrolled in this plan as of June 30, 2020. Effective January 1, 2021, the District discontinued their group insurance fund. Coverage is now available through AetnaHealth, with participant benefits and cost to the District being substantially the same as under the self-insured plan. The District's contract with AetnaHealth is on a calendar year basis with a guarantee that the cost increase to the District for calendar year 2022 will not exceed 11%.

The changes to the claims liability as of June 30, 2020 and 2019 for these self-insurance programs is as follows:

LYON COUNTY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2020

	Self-Insurance Funds		
	Group Insurance	Workers' Compensation	Total
Claims liability, June 30, 2018	\$ -	\$ 1,135,000	\$ 1,135,000
Current year claims and changes in estimates	3,903,947	543,479	4,447,426
Claim payments	(3,902,010)	(478,479)	(4,380,489)
Claims liability, June 30, 2019	1,937	1,200,000	1,201,937
Current year claims and changes in estimates	9,650,091	599,611	10,249,702
Claim payments	(8,601,028)	(599,611)	(9,200,639)
Claims liability, June 30, 2020	<u>\$ 1,051,000</u>	<u>\$ 1,200,000</u>	<u>\$ 2,251,000</u>

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.

LYON COUNTY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2020

Benefits Provided

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

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

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

Vesting

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

LYON COUNTY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2020

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, 2020 were 15.25% for the EE/ER plan and 29.25% for the EPC plan. The District's contributions to the Plan were \$7,658,540 and \$7,162,970 for the years ended June 30, 2020 and 2019, respectively.

PERS Investment Policy

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

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

<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>	

Net Pension Liability

At June 30, 2020, the District reported a liability of \$100,095,295 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The 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, 2019, the District's proportion of the regular plan was .73405%, which was a decrease from its .73765% proportion measured as of June 30, 2018.

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 7.5%. 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 (6.50%) or 1.00 percentage point higher (8.50%) than the current discount rate of 7.50%.

LYON COUNTY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2020

	1% Decrease in Discount Rate (6.5%)	Discount Rate (7.5%)	1% Increase in Discount Rate (8.5%)
Net Pension Liability	\$ 154,985,450	\$ 100,095,295	\$ 54,467,648

Pension Plan Fiduciary Net Position

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

Actuarial Assumptions

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

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

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

Actuarial assumptions used in the June 30, 2019 valuation were based on the results of the experience review study for the period July 1, 2012 through June 30, 2016, dated October 16, 2017.

The discount rate used to measure the total pension liability was 7.5%. 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.

LYON COUNTY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2020

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

For the year ended June 30, 2020, the District recognized pension expense of \$6,675,154. As of June 30, 2020, 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
	<u> </u>	<u> </u>
Difference between expected and actual experience	\$ 3,753,459	\$ 2,887,121
Changes in assumptions	4,073,465	
Net difference between projected and actual earnings on pension plan assets	-	4,979,381
Changes in proportion and differences between the District's contributions and proportionate share of contributions	821,053	1,829,584
The District's contributions subsequent to the measurement date	<u>7,658,540</u>	<u>-</u>
	<u>\$ 16,306,517</u>	<u>\$ 9,696,086</u>

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, 2021. Other amounts reported as deferred outflows of resources and (deferred inflows) of resources related to pensions will be recognized in pension expense as follows:

Years Ending <u>June 30</u>	<u>Amount</u>
2021	\$ 108,569
2022	(2,063,998)
2023	195,401
2024	397,489
2025	285,926
2026	<u>28,504</u>
	<u>\$ (1,048,109)</u>

LYON COUNTY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2020

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.

Governmental Accounting Standards Board (GASB) Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, which was effective for fiscal years beginning after June 15, 2016, makes changes to the financial reporting for OPEB plans administered through trusts which meet certain criteria. PEBP is administered by the State of Nevada and is not considered a "plan" for GASB 74 purposes. (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.

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 \$357,887 during the year on behalf of 172 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 1,019 active plan members, 81 retirees receiving benefits, and 34 retirees

LYON COUNTY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2020

entitled to but not receiving benefits as of June 30, 2018, the date of the latest actuarial valuation. The District contributed \$162,296 on their behalf during the year ended June 30, 2020.

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, 2018, 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, 2018.

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:

	<u>District</u>	<u>PEBP</u>
Valuation Date	6/30/18	6/30/18
Actuarial cost method	Entry Age Normal	Entry Age Normal
Salary increases	4%	N/A
Discount rate		
As of June 30, 2018	2.98%	2.98%
As of June 30, 2019	2.79%	2.79%
Healthcare inflation	6.0% effective January 2020, grading down to 5.0% by 2024	<i>Pre-Medicare:</i> 6.25% effective July 2019, grading down to 5%. <i>Post-Medicare:</i> 4.50%
Retirement age	Ages 45 to 75	N/A
Mortality	NV PERS 2017 Study	NV PERS 2017 Study
Mortality Improvement	MW Scale 2018 Generationally	MW Scale 2018 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 (1.79%) or 1% higher (3.79%) than the current discount rate of 2.79%.

LYON COUNTY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2020

<u>Net OPEB Liability</u>	<u>1% Decrease in Discount Rate to 1.79%</u>	<u>Current Discount Rate 2.79%</u>	<u>1% Increase in Discount Rate to 3.79%</u>
District	\$ 4,915,179	\$ 4,521,161	\$ 4,176,827
PEBP	6,640,388	5,881,082	5,249,608
	<u>\$ 11,555,567</u>	<u>\$ 10,402,243</u>	<u>\$ 9,426,435</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.

<u>Net OPEB Liability</u>	<u>1% Decrease in Current Trend</u>	<u>Current Trend</u>	<u>1% Increase in Current Trend</u>
District	\$ 4,182,791	\$ 4,521,161	\$ 4,908,283
PEBP	5,275,121	5,881,082	6,595,068
	<u>\$ 9,457,912</u>	<u>\$ 10,402,243</u>	<u>\$ 11,503,351</u>

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

For the year ended June 30, 2020, the District recognized OPEB expense of \$478,104 for the District Plan and \$393,576 for PEBP, for a total of \$871,680. As of June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

LYON COUNTY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2020

	District Plan	PEBP	Total
Deferred Outflows of Resources			
Changes of assumptions	\$ 613,151	\$ -	\$ 613,151
Contributions made subsequent to the measurement date	196,167	393,576	589,743
	<u>\$ 809,318</u>	<u>\$ 393,576</u>	<u>\$ 1,202,894</u>
Deferred Inflows of Resources			
Changes of assumptions	\$ 166,936	\$ -	\$ 166,936
Differences between expected and actual experience	465,339	-	465,339
	<u>\$ 632,275</u>	<u>\$ -</u>	<u>\$ 632,275</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPB will be recognized in OPEB expense as follows:

Year Ending	Recognized Net Deferred Outflows (Inflows) of Resources		
	District Plan	PEBP	Total
June 30,			
2021	\$ (5,728)	-	\$ (5,728)
2022	(5,728)	-	(5,728)
2023	(5,728)	-	(5,728)
2024	(5,728)	-	(5,728)
2025	(5,728)	-	(5,728)
Thereafter	9,516	-	9,516
	<u>\$ (19,124)</u>	<u>\$ -</u>	<u>\$ (19,124)</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, 2020:

LYON COUNTY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2020

	<u>District</u>	<u>PEBP</u>	<u>Combined</u>
Balance, July 1, 2019	\$ 4,131,854	\$ 5,940,741	\$10,072,595
Changes for the Year:			
Service cost	352,610	-	352,610
Interest cost	131,222	171,702	302,924
Changes of assumptions	67,671	126,526	194,197
Benefit payments	(162,296)	(357,887)	(520,183)
Net Changes	<u>389,207</u>	<u>(59,659)</u>	<u>329,548</u>
Balance, June 30, 2020	<u>\$ 4,521,061</u>	<u>\$ 5,881,082</u>	<u>\$10,402,143</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 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.

LYON COUNTY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2020

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.

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, 2020:

LYON COUNTY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2020

Fund Balances	Major Funds					Other Governmental Funds	Total Governmental Funds
	General	Special	Debt	Bond			
	Fund	Education Fund	Service Fund	Projects Fund			
Nonspendable inventories	\$ 153,152	\$ -	\$ -	\$ -	\$ 26,000	\$ 179,152	
Restricted for:							
Debt service	-	-	7,124,464	-	-	7,124,464	
Capital projects	-	-	-	13,484,299	4,628,355	18,112,654	
Assigned to:							
Education services	-	17,132	-	-	191,066	208,198	
Food service	-	-	-	-	585,900	585,900	
Subsequent year's budget	2,107,118	-	-	-	-	2,107,118	
Unassigned	6,420,271	-	-	-	-	6,420,271	
Total Fund Balance	<u>\$ 8,680,541</u>	<u>\$ 17,132</u>	<u>\$7,124,464</u>	<u>\$13,484,299</u>	<u>\$ 5,431,321</u>	<u>\$ 34,737,757</u>	

NOTE 12 – COMPLIANCE WITH NEVADA REVISED STATUTES (NRS) & NEVADA ADMINISTRATIVE CODE (NAC)

The following possible violations of NRS/NAC were noted for the year ended June 30, 2020:

- A formal budget was not prepared for the District's Group Insurance Fund. As cited in NAC 354.481, the expenses did not cause a deficit in the equity balance of the fund; however, a budget for this fund was not adjusted in a manner provided by law.
- 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, 2020. 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' opinion on the June 30, 2020 financial statements is January 19, 2021.

NOTE 13 – NEW ACCOUNTING PRONOUNCEMENTS

In January 2017, the Governmental Accounting Standards Board (GASB) issued Statement No. 84, *Fiduciary Activities*. This statement establishes criteria for identifying fiduciary activities of all state and local governments. An activity meeting the criteria should be reported in a fiduciary fund in the basic financial statements. The District is currently evaluating the impact this standard will have on the financial statements. The statement is effective for the District's financial statements for the year ending June 30, 2021.

LYON COUNTY SCHOOL DISTRICT

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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 deferred inflow of resources. The District is currently evaluating the impact this standard will have on the financial statements when adopted. The provisions of this statement are effective for the District's financial statements for the year ending June 30, 2022.

NOTE 14 – COVID-19 PANDEMIC

In March 2020, the World Health Organization declared COVID-19 a global pandemic, resulting in far-reaching effects, including economic implications of a global reach. Closer to home, state-wide and local measures were enacted to contain the virus, including quarantines and closures of school campuses and the transition to alternative learning models, including part-time and full-time distance learning.

The District's future operations and business activities could be materially adversely affected by reductions in the level of funding and impacts to the timing of cash flows. Measures which may be taken to limit the spread of COVID-19 could also materially adversely affect significant estimates made by the District and future debt ratings.

For the 2021 school year, the District is providing instructional formats that comply with state and local guidelines. Since March 2020, the District's response to the pandemic has included various safety measures designed to protect its students, employees, and community. Revisions and enhancements will continue to be made as the pandemic situation warrants.

NOTE 15 – CONSTRUCTION COMMITMENTS

During FY20, the District entered into an approximate \$7.8 million contract for the expansion of facilities at East Valley Elementary School. As of the date of the auditor's report, an approximate \$3.4 million has been incurred on this contract. Future amounts will be financed through the Bond Projects Fund. As of June 30, 2020, the fund balance of the Bond Projects Fund was \$13,484,299, all of which is restricted for future capital improvements and construction projects.

LYON COUNTY SCHOOL DISTRICT

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

	2020			2019			2018		
	District	PEBP	Total	District	PEBP	Total	District	PEBP	Total
Total OPEB Liability									
Service cost	\$ 352,610	\$ -	\$ -	\$ 353,881	\$ -	\$ 353,881	\$ 374,429	\$ -	\$ 374,429
Interest	131,222	171,702	302,924	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	67,671	126,526	194,197	673,647	501,406	1,175,053	(231,142)	(300,228)	(531,370)
Benefit payments	(162,296)	(357,887)	(520,183)	(89,480)	(380,812)	(470,292)	(75,389)	(394,781)	(470,170)
Net change in Total OPEB Liability	389,207	(59,659)	(23,062)	493,224	139,504	632,728	169,885	(530,606)	(360,721)
Total OPEB Liability, beginning	4,131,853	5,940,741	10,072,594	3,638,629	5,801,237	9,439,866	3,468,744	6,331,843	9,800,587
Total OPEB Liability, ending	4,521,060	5,881,082	10,049,532	4,131,853	5,940,741	10,072,594	3,638,629	5,801,237	9,439,866
Plan Fiduciary Net Position									
Employer contributions	162,296	-	-	89,480	380,812	1,028,921	75,389	394,781	1,028,921
Net investment income	-	-	-	-	-	-	-	-	-
Benefit payments	(162,296)	-	-	(89,480)	(380,812)	(1,028,921)	(75,389)	(394,781)	(1,028,921)
Net change in Plan Fiduciary Net Position	-	-	-	-	-	-	-	-	-
Plan Fiduciary Net Position, beginning	-	-	-	-	-	-	-	-	-
Plan Fiduciary Net Position, ending	-	-	-	-	-	-	-	-	-
District's Net OPEB Liability	\$ 4,521,060	\$ 5,881,082	\$ 10,049,532	\$ 4,131,853	\$ 5,940,741	\$ 10,072,594	\$ 3,638,629	\$ 5,801,237	\$ 9,439,866
Covered payroll	\$ 50,275,106	N/A	N/A	\$ 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	8.99%	N/A	N/A	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*

	Plan Year Ended					
	2019	2018	2017	2016	2015	2014
District's proportion of the Net Pension Liability	0.73405%	0.73765%	0.73864%	0.75753%	0.74096%	0.74190%
District's proportionate share of the Net Pension Liability	\$ 100,095,295	\$ 100,599,130	\$ 98,237,626	\$ 101,942,119	\$ 84,909,369	\$ 77,321,756
District's covered employee payroll	\$ 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	193.02%	199.39%	201.70%	217.07%	186.34%	174.99%
Plan fiduciary net position as a percentage of the Total Pension Liability	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*

	Determined for the Year Ended					
	2020	2019	2018	2017	2016	2015
Statutorily required contribution	\$ 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>7,658,540</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>
District's covered employee payroll	\$ 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	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, 2020

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

	<u>2020 BUDGET</u>		<u>2020</u>		<u>2019</u>
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>	<u>ACTUAL</u>
REVENUES					
Local Sources:					
Ad valorem taxes	\$ 8,280,475	\$ 8,280,475	\$ 8,510,483	\$ 230,008	\$ 7,783,803
Earnings on investments	10,000	10,000	373,303	363,303	305,705
Total Revenue	<u>8,290,475</u>	<u>8,290,475</u>	<u>8,883,786</u>	<u>593,311</u>	<u>8,089,508</u>
EXPENDITURES					
Debt Service:					
Principal retirement	5,401,000	5,401,000	5,370,000	31,000	5,421,000
Interest	1,799,402	1,799,402	1,850,379	(50,977)	1,954,709
Other	-	-	148,097	(148,097)	5,600
	<u>7,200,402</u>	<u>7,200,402</u>	<u>7,368,476</u>	<u>(168,074)</u>	<u>7,381,309</u>
Revenues Over (Under) Expenditures	<u>1,090,073</u>	<u>1,090,073</u>	<u>1,515,310</u>	<u>425,237</u>	<u>708,199</u>
OTHER FINANCING SOURCES (USES)					
Proceeds from refunding bonds	-	-	8,155,000	8,155,000	-
Bond premium	-	-	1,295,267	1,295,267	-
Payment to refunded bonds escrow agent	-	-	(9,265,000)	(9,265,000)	-
	<u>-</u>	<u>-</u>	<u>185,267</u>	<u>185,267</u>	<u>-</u>
Net Change in Fund Balance	1,090,073	1,090,073	1,700,577	610,504	708,199
FUND BALANCE, July 1	<u>5,165,114</u>	<u>5,165,114</u>	<u>5,423,887</u>	<u>258,773</u>	<u>4,715,688</u>
FUND BALANCE, June 30	<u>\$ 6,255,187</u>	<u>\$ 6,255,187</u>	<u>\$ 7,124,464</u>	<u>\$ 869,277</u>	<u>\$ 5,423,887</u>

LYON COUNTY SCHOOL DISTRICT

BOND PROJECTS FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL YEAR ENDED JUNE 30, 2020

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

	2020 BUDGET		2020		2019
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
REVENUES					
Local Sources:					
Earnings on investments	\$ -	\$ -	\$ 83,628	\$ 83,628	\$ 59,545
EXPENDITURES					
Undistributed Expenditures:					
General Administration:					
Purchased services	-	20,000	144,968	(124,968)	-
Facilities Acquisition and Construction:					
Architectural and Engineering Services:					
Purchased services	750,000	785,000	615,963	169,037	118,019
Other	-	35,000	28,624	6,376	3,500
	750,000	820,000	644,587	175,413	121,519
Building Acquisition and Construction:					
Purchased services	7,000,000	3,910,000	40,038	3,869,962	1,373,643
Other	45,000	45,000	-	45,000	-
	7,045,000	3,955,000	40,038	3,914,962	1,373,643
Site Improvements:					
Purchased services	500,000	500,000	-	500,000	-
Other	25,000	25,000	-	25,000	-
	525,000	525,000	-	525,000	-
Building Improvements:					
Purchased services	-	3,000,000	1,824,340	1,175,660	7,600
Total Facilities Acquisition and Construction	8,320,000	8,300,000	2,508,965	5,791,035	1,502,762
Total Expenditures	8,320,000	8,320,000	2,653,933	5,666,067	1,502,762
Revenues Over (Under)					
Expenditures	(8,320,000)	(8,320,000)	(2,570,305)	5,749,695	(1,443,217)

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, 2020

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

	<u>2020 BUDGET</u>		<u>2020</u>		<u>2019</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	\$ 18,000,000	\$ 15,013,000	\$ (2,987,000)	\$ -
Net Change in Fund Balance	9,680,000	9,680,000	12,442,695	2,762,695	(1,443,217)
FUND BALANCE, July 1	<u>900,825</u>	<u>942,973</u>	<u>1,041,604</u>	<u>98,631</u>	<u>2,484,821</u>
FUND BALANCE, June 30	<u>\$ 10,580,825</u>	<u>\$ 10,622,973</u>	<u>\$ 13,484,299</u>	<u>\$ 2,861,326</u>	<u>\$ 1,041,604</u>

LYON COUNTY SCHOOL DISTRICT

COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS JUNE 30, 2020

(WITH COMPARATIVE ACTUAL AMOUNTS FOR JUNE 30, 2019)

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	\$ -	\$ 109,135	\$ 271,393	\$ -	\$ 202,899	\$ -
Receivables	2,372,765	-	421,969	202,491	-	-
Inventories	-	-	26,000	-	-	-
Total Assets	<u>\$ 2,372,765</u>	<u>\$ 109,135</u>	<u>\$ 719,362</u>	<u>\$ 202,491</u>	<u>\$ 202,899</u>	<u>\$ -</u>
LIABILITIES						
Accounts payable	\$ 59,735	\$ -	\$ 3,127	\$ -	\$ -	\$ -
Accrued payroll	85,124	-	83,664	17,953	202,889	-
Due to other funds	1,774,121	-	-	182,571	-	-
Unearned revenues	453,785	-	20,671	-	-	-
Total Liabilities	<u>2,372,765</u>	<u>-</u>	<u>107,462</u>	<u>200,524</u>	<u>202,889</u>	<u>-</u>
FUND BALANCES						
Nonspendable	-	-	26,000	-	-	-
Restricted	-	-	-	-	-	-
Assigned	-	109,135	585,900	1,967	10	-
Total Fund Balances	<u>-</u>	<u>109,135</u>	<u>611,900</u>	<u>1,967</u>	<u>10</u>	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ 2,372,765</u>	<u>\$ 109,135</u>	<u>\$ 719,362</u>	<u>\$ 202,491</u>	<u>\$ 202,899</u>	<u>\$ -</u>

LYON COUNTY SCHOOL DISTRICT

COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS JUNE 30, 2020

(WITH COMPARATIVE ACTUAL AMOUNTS FOR JUNE 30, 2019)

Page 2 of 3

	SPECIAL REVENUE FUNDS				CAPITAL PROJECTS FUNDS	
	STATE GRANTS	MEDICAID	NEW NEVADA PLAN	TOTAL	CAPITAL PROJECTS	BUILDING AND SITES
ASSETS						
Cash and investments	\$ -	\$ 108,820	\$ 241,141	\$ 933,388	\$ 2,545,220	\$ 205,004
Receivables	1,292,210	-	398	4,289,833	181,447	800
Inventories	-	-	-	26,000	-	-
Total Assets	<u>\$ 1,292,210</u>	<u>\$ 108,820</u>	<u>\$ 241,539</u>	<u>\$ 5,249,221</u>	<u>\$ 2,726,667</u>	<u>\$ 205,804</u>
LIABILITIES						
Accounts payable	\$ 3,870	\$ 17,101	\$ 155,000	\$ 238,833	\$ 38,132	\$ -
Accrued payroll	188,121	12,176	86,128	676,055	-	-
Due to other funds	509,384	-	-	2,466,076	-	-
Unearned revenues	590,835	-	-	1,065,291	-	-
Total Liabilities	<u>1,292,210</u>	<u>29,277</u>	<u>241,128</u>	<u>4,446,255</u>	<u>38,132</u>	<u>-</u>
FUND BALANCES						
Nonspendable	-	-	-	26,000	-	-
Restricted	-	-	-	-	2,688,535	205,804
Assigned	-	79,543	411	776,966	-	-
Total Fund Balances	<u>-</u>	<u>79,543</u>	<u>411</u>	<u>802,966</u>	<u>2,688,535</u>	<u>205,804</u>
Total Liabilities and Fund Balances	<u>\$ 1,292,210</u>	<u>\$ 108,820</u>	<u>\$ 241,539</u>	<u>\$ 5,249,221</u>	<u>\$ 2,726,667</u>	<u>\$ 205,804</u>

LYON COUNTY SCHOOL DISTRICT

COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS JUNE 30, 2020

(WITH COMPARATIVE ACTUAL AMOUNTS FOR JUNE 30, 2019)

Page 3 of 3

	CAPITAL PROJECTS FUNDS		TOTAL NONMAJOR GOVERNMENTAL FUNDS	
	RES CONSTR TAX	TOTAL	2020	2019
ASSETS				
Cash and investments	\$ 1,675,035	\$ 4,425,259	\$ 5,358,647	\$ 5,205,182
Receivables	59,392	241,639	4,531,472	2,978,660
Inventories	-	-	26,000	39,228
Total Assets	<u>\$ 1,734,427</u>	<u>\$ 4,666,898</u>	<u>\$ 9,916,119</u>	<u>\$ 8,223,070</u>
LIABILITIES				
Accounts payable	\$ -	\$ 38,132	\$ 276,965	\$ 229,794
Accrued payroll	-	-	676,055	1,372,636
Due to other funds	-	-	2,466,076	1,497,092
Unearned revenues	-	-	1,065,291	450,581
Total Liabilities	<u>-</u>	<u>38,132</u>	<u>4,484,387</u>	<u>3,550,103</u>
FUND BALANCES				
Nonspendable	-	-	26,000	39,228
Restricted	1,734,427	4,628,766	4,628,766	3,739,431
Assigned	-	-	776,966	894,308
Total Fund Balances	<u>1,734,427</u>	<u>4,628,766</u>	<u>5,431,732</u>	<u>4,672,967</u>
Total Liabilities and Fund Balances	<u>\$ 1,734,427</u>	<u>\$ 4,666,898</u>	<u>\$ 9,916,119</u>	<u>\$ 8,223,070</u>

LYON COUNTY SCHOOL DISTRICT

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2020
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2019)

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	\$ -	\$ -	\$ 507,615	\$ -	\$ -	\$ 8,441
State sources	-	-	10,775	202,490	2,571,037	-
Federal sources	4,281,015	-	3,071,333	-	-	-
Total Revenues	<u>4,281,015</u>	<u>-</u>	<u>3,589,723</u>	<u>202,490</u>	<u>2,571,037</u>	<u>8,441</u>
EXPENDITURES						
Regular programs	386,952	-	-	-	1,793,200	8,441
Special programs	1,609,151	-	-	-	777,837	-
Vocational programs	111,616	-	-	-	-	-
Adult instruction	-	-	-	202,490	-	-
Other instructional programs	37,066	-	-	-	-	-
Support Services:						
Student support	1,093,660	-	-	-	-	-
Instructional staff support	743,921	-	-	-	-	-
General administration	2,078	-	-	-	-	-
School administration	-	-	-	-	-	-
Central services	176,484	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Student transportation	11,056	-	-	-	-	-
Noninstructional services:						
Food service	23,289	-	3,729,551	-	-	-
Community service	85,742	-	-	-	-	-
Facilities acquisition and construction	-	-	5,850	-	-	-
Total Expenditures	<u>4,281,015</u>	<u>-</u>	<u>3,735,401</u>	<u>202,490</u>	<u>2,571,037</u>	<u>8,441</u>
Net Changes in Fund Balances	-	-	(145,678)	-	-	-
FUND BALANCE, July 1	<u>-</u>	<u>109,135</u>	<u>757,578</u>	<u>1,967</u>	<u>10</u>	<u>-</u>
FUND BALANCE, June 30	<u>\$ -</u>	<u>\$ 109,135</u>	<u>\$ 611,900</u>	<u>\$ 1,967</u>	<u>\$ 10</u>	<u>\$ -</u>

LYON COUNTY SCHOOL DISTRICT

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2020
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2019)

Page 2 of 3

	<u>SPECIAL REVENUE FUNDS</u>				<u>CAPITAL PROJECTS FUNDS</u>	
	<u>STATE GRANTS</u>	<u>MEDICAID</u>	<u>NEW NEVADA PLAN</u>	<u>TOTAL</u>	<u>CAPITAL PROJECTS</u>	<u>BUILDING AND SITES</u>
REVENUES						
Local sources	\$ -	\$ -	\$ -	516,056	\$ 824,939	\$ 20,692
State sources	4,676,916	-	1,192,600	8,653,818	-	-
Federal sources	-	410,759	-	7,763,107	-	-
Total Revenues	<u>4,676,916</u>	<u>410,759</u>	<u>1,192,600</u>	<u>16,932,981</u>	<u>824,939</u>	<u>20,692</u>
EXPENDITURES						
Regular programs	3,221,735	-	1,127,538	6,537,866	-	-
Special programs	12,641	297,339	-	2,696,968	-	-
Vocational programs	119,466	-	-	231,082	-	-
Adult instruction	-	-	-	202,490	-	-
Other instructional programs	74,334	-	-	111,400	-	-
Support Services:				-		
Student support	594,489	-	64,651	1,752,800	-	-
Instructional staff support	389,913	-	-	1,133,834	-	-
General administration	78,979	98,723	-	179,780	-	-
School administration	-	-	-	-	-	-
Central services	69,188	-	-	245,672	-	-
Operations and maintenance	1,110	-	-	1,110	-	-
Student transportation	115,061	-	-	126,117	-	-
Noninstructional services:				-		
Food service	-	-	-	3,752,840	-	-
Community service	-	-	-	85,742	-	-
Facilities acquisition and construction	-	-	-	5,850	482,897	-
Total Expenditures	<u>4,676,916</u>	<u>396,062</u>	<u>1,192,189</u>	<u>17,063,551</u>	<u>482,897</u>	<u>-</u>
Net Changes in Fund Balances	-	14,697	411	(130,570)	342,042	20,692
FUND BALANCE, July 1	<u>-</u>	<u>64,846</u>	<u>-</u>	<u>933,536</u>	<u>2,346,493</u>	<u>185,112</u>
FUND BALANCE, June 30	<u>\$ -</u>	<u>\$ 79,543</u>	<u>\$ 411</u>	<u>\$ 802,966</u>	<u>\$ 2,688,535</u>	<u>\$ 205,804</u>

LYON COUNTY SCHOOL DISTRICT

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2020
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2019)

Page 3 of 3

	CAPITAL PROJECTS FUNDS		TOTALS	
	RES CONSTR TAX	TOTAL CAPITAL PROJECTS	2020	2019
	REVENUES			
Local sources	\$ 603,686	\$ 1,449,317	\$ 1,965,373	\$ 2,134,790
State sources	-	-	8,653,818	5,894,100
Federal sources	-	-	7,763,107	9,246,838
Total Revenues	<u>603,686</u>	<u>1,449,317</u>	<u>18,382,298</u>	<u>17,275,728</u>
EXPENDITURES				
Regular programs	-	-	6,537,866	5,216,092
Special programs	-	-	2,696,968	2,621,529
Vocational programs	-	-	231,082	308,756
Adult instruction	-	-	202,490	188,518
Other instructional programs	-	-	111,400	483,990
Support Services:				
Student support	-	-	1,752,800	1,795,236
Instructional staff support	-	-	1,133,834	757,343
General administration	-	-	179,780	226,125
School administration	-	-	-	32,000
Central services	-	-	245,672	307,007
Operations and maintenance	-	-	1,110	11,652
Student transportation	-	-	126,117	163,590
Noninstructional services:				
Food service	-	-	3,752,840	3,888,413
Community service	-	-	85,742	118,815
Facilities acquisition and construction	<u>77,085</u>	<u>559,982</u>	<u>565,832</u>	<u>577,765</u>
Total Expenditures	<u>77,085</u>	<u>559,982</u>	<u>17,623,533</u>	<u>16,696,831</u>
Net Changes in Fund Balances	526,601	889,335	758,765	578,897
FUND BALANCE, July 1	<u>1,207,826</u>	<u>3,739,431</u>	<u>4,672,967</u>	<u>4,094,070</u>
FUND BALANCE, June 30	<u>\$ 1,734,427</u>	<u>\$ 4,628,766</u>	<u>\$ 5,431,732</u>	<u>\$ 4,672,967</u>

LYON COUNTY SCHOOL DISTRICT

FEDERAL GRANTS FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 YEAR ENDED JUNE 30, 2020
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2019)

	2020 BUDGET		2020		2019
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
REVENUES					
Federal Sources	\$ -	\$ 4,281,015	\$ 4,281,015	\$ -	\$ 5,875,105
EXPENDITURES					
Regular Programs:					
Salaries	-	171,714	171,714	-	1,480,184
Benefits	-	56,209	56,209	-	601,128
Purchased services	-	22,401	22,401	-	5,348
Supplies	-	129,737	129,737	-	133,917
Other	-	6,891	6,891	-	17,138
Total Regular Programs	-	386,952	386,952	-	2,237,715
Special Programs:					
Salaries	-	819,559	819,559	-	660,345
Benefits	-	323,157	323,157	-	194,126
Purchased services	-	264,926	264,926	-	279,014
Supplies	-	201,509	201,509	-	193,365
Total Special Programs	-	1,609,151	1,609,151	-	1,326,850
Vocational Programs:					
Purchased services	-	-	-	-	46,471
Supplies	-	8,167	8,167	-	31,642
Property	-	103,449	103,449	-	25,912
Total Vocational Programs	-	111,616	111,616	-	104,025
Other Instructional Programs:					
Salaries	-	1,990	1,990	-	42,846
Benefits	-	185	185	-	6,155
Purchased services	-	18,967	18,967	-	49,389
Supplies	-	15,924	15,924	-	32,088
Total Other Instructional	-	37,066	37,066	-	130,478

LYON COUNTY SCHOOL DISTRICT

FEDERAL GRANTS FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL YEAR ENDED JUNE 30, 2020

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

	2020 BUDGET		2020		2019
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
Undistributed Expenditures					
Student Support:					
Salaries	\$ -	\$ 252,878	\$ 252,878	\$ -	\$ 253,016
Benefits	-	49,968	49,968	-	42,041
Purchased services	-	236,118	236,118	-	175,021
Supplies	-	549,410	549,410	-	394,156
Other	-	5,286	5,286	-	3,584
	-	1,093,660	1,093,660	-	867,818
Instructional Staff Support:					
Salaries	-	254,880	254,880	-	337,108
Benefits	-	64,064	64,064	-	86,822
Purchased services	-	394,189	394,189	-	216,013
Supplies	-	30,788	30,788	-	21,302
Other	-	-	-	-	600
	-	743,921	743,921	-	661,845
General Administration:					
Salaries	-	2,078	2,078	-	-
School Administration:					
Salaries	-	-	-	-	30,000
Central Services:					
Salaries	-	125,773	125,773	-	219,273
Benefits	-	42,956	42,956	-	72,881
Purchased services	-	2,758	2,758	-	5,801
Supplies	-	4,997	4,997	-	6,249
	-	176,484	176,484	-	304,204
Student Transportation:					
Salaries	-	2,943	2,943	-	5,686
Benefits	-	455	455	-	804
Purchased services	-	7,658	7,658	-	28,359
	-	11,056	11,056	-	34,849

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, 2020
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2019)

	2020 BUDGET		2020		2019
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
Other Support Services:					
Food Service:					
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 497
Benefits	-	-	-	-	743
Supplies	-	15,941	15,941	-	26,352
Property	-	7,348	7,348	-	30,914
	-	23,289	23,289	-	58,506
Community Service:					
Salaries	-	-	-	-	418
Benefits	-	-	-	-	14
Purchased services	-	-	-	-	10,867
Supplies	-	85,742	85,742	-	107,516
	-	85,742	85,742	-	118,815
Total Undistributed Expenditures	-	2,136,230	2,136,230	-	2,076,037
Total Expenditures	-	4,281,015	4,281,015	-	5,875,105
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, 2020

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

	<u>2020 BUDGET</u>		<u>2020</u>		<u>2019</u>
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>	<u>ACTUAL</u>
REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENDITURES					
Undistributed Expenditures:					
General Administration:					
Other	-	-	-	-	-
Net Change in Fund Balance	-	-	-	-	-
FUND BALANCE, July 1	<u>104,135</u>	<u>104,135</u>	<u>109,135</u>	<u>5,000</u>	<u>109,135</u>
FUND BALANCE, June 30	<u>\$ 104,135</u>	<u>\$ 104,135</u>	<u>\$ 109,135</u>	<u>\$ 5,000</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, 2020

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

	2020 BUDGET		2020		2019
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
REVENUES					
Local Sources:					
Daily sales	\$ 650,000	\$ 650,000	\$ 489,140	\$ (160,860)	\$ 744,579
Other local	25,000	25,000	18,475	(6,525)	20,635
	675,000	675,000	507,615	(167,385)	765,214
State Sources:					
State Match	30,000	30,000	10,775	(19,225)	12,836
Federal Sources:					
School Nutrition Programs	2,806,250	2,806,250	3,071,333	265,083	2,924,988
Total Revenue	3,511,250	3,511,250	3,589,723	78,473	3,703,038
EXPENDITURES					
Food Service Operations:					
Salaries	1,359,359	1,500,140	1,462,855	37,285	1,411,250
Benefits	405,750	450,922	392,502	58,420	347,922
Purchased services	125,600	129,368	128,937	431	272,922
Supplies	1,600,000	1,725,000	1,729,980	(4,980)	1,693,699
Property	128,750	150,000	12,563	137,437	100,068
Other	1,500	1,600	2,714	(1,114)	4,046
	3,620,959	3,957,030	3,729,551	227,479	3,829,907
Building Improvement:					
Purchased services	-	150,000	5,850	144,150	-
Total Expenditures	3,620,959	4,107,030	3,735,401	371,629	3,829,907
Net Change in Fund Balance	(109,709)	(595,780)	(145,678)	450,102	(126,869)
FUND BALANCE, July 1	159,522	757,192	757,578	386	884,447
FUND BALANCE, June 30	\$ 49,813	\$ 161,412	\$ 611,900	\$ 450,488	\$ 757,578

LYON COUNTY SCHOOL DISTRICT

ADULT DIPLOMA FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL YEAR ENDED JUNE 30, 2020

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

	2020 BUDGET		2020		2019
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
REVENUES					
Local Sources:					
Tuition	\$ -	\$ -	\$ -	\$ -	\$ 1,103
State Sources:					
State funding	192,325	202,490	202,490	-	188,518
Total Revenue	<u>192,325</u>	<u>202,490</u>	<u>202,490</u>	<u>-</u>	<u>189,621</u>
EXPENDITURES					
Salaries	145,000	134,535	134,535	-	126,579
Benefits	47,325	58,213	58,213	-	43,970
Purchased services	-	9,742	9,742	-	13,418
Supplies	-	-	-	-	4,551
Total Expenditures	<u>192,325</u>	<u>202,490</u>	<u>202,490</u>	<u>-</u>	<u>188,518</u>
Net Change in Fund Balance	-	-	-	-	1,103
FUND BALANCE, July 1	<u>864</u>	<u>864</u>	<u>1,967</u>	<u>1,103</u>	<u>864</u>
FUND BALANCE, June 30	<u>\$ 864</u>	<u>\$ 864</u>	<u>\$ 1,967</u>	<u>\$ 1,103</u>	<u>\$ 1,967</u>

LYON COUNTY SCHOOL DISTRICT

CLASS SIZE REDUCTION FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL YEAR ENDED JUNE 30, 2020

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

	2020 BUDGET		2020	VARIANCE TO	2019
	ORIGINAL	FINAL	ACTUAL	FINAL BUDGET	ACTUAL
REVENUES					
State Sources:					
State funding	\$ 1,800,000	\$ 2,571,037	\$ 2,571,037	\$ -	\$ 2,575,365
EXPENDITURES					
Regular Programs:					
Salaries	1,250,000	1,766,037	1,793,200	(27,163)	1,800,000
Benefits	550,000	805,000	777,837	27,163	775,355
Total Expenditures	1,800,000	2,571,037	2,571,037	-	2,575,355
Net Change in Fund Balance	-	-	-	-	10
FUND BALANCE, July 1	-	-	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, 2020

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

	2020 BUDGET		2020		2019
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
REVENUES					
Local Sources:					
Private donations and grants	\$ -	\$ 8,441	\$ 8,441	\$ -	\$ 25,587
EXPENDITURES					
Regular Programs:					
Salaries	-	-	-	-	600
Benefits	-	-	-	-	55
Supplies	-	8,441	8,441	-	4,398
	-	8,441	8,441	-	5,053
Undistributed Expenditures:					
Instructional Staff Support:					
Purchased services	-	-	-	-	1,845
Supplies	-	-	-	-	4,323
	-	-	-	-	6,168
School Administration:					
Other	-	-	-	-	2,000
Operations and Maintenance:					
Property	-	-	-	-	10,541
Building Acquisition and Constr:					
Property	-	-	-	-	1,825
Total Undistributed Expenditures	-	-	-	-	20,534
Total Expenditures	-	8,441	8,441	-	25,587
Net Change in Fund Balance	-	-	-	-	-
FUND BALANCE, July 1	-	-	-	-	-
FUND BALANCE, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

LYON COUNTY SCHOOL DISTRICT

STATE GRANTS FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL YEAR ENDED JUNE 30, 2020

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

	2020 BUDGET		2020		2019
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
REVENUES					
State Sources	\$ -	\$ 4,676,916	\$ 4,676,916	\$ -	\$ 2,595,383
EXPENDITURES					
Regular Programs:					
Salaries	-	1,469,044	1,469,044	-	659,604
Benefits	-	570,167	570,167	-	262,681
Purchased services	-	386,547	386,547	-	190,465
Supplies	-	795,977	795,977	-	60,574
Total Regular Programs	-	3,221,735	3,221,735	-	1,173,324
Special Programs:					
Salaries	-	808	808	-	1,350
Benefits	-	21	21	-	124
Purchased services	-	4,626	4,626	-	163
Supplies	-	7,186	7,186	-	8,649
Total Special Programs	-	12,641	12,641	-	10,286
Vocational Programs:					
Purchased services	-	3,066	3,066	-	24,337
Supplies	-	104,340	104,340	-	108,004
Property	-	12,060	12,060	-	72,390
Total Vocational Programs	-	119,466	119,466	-	204,731
Other Instructional Programs:					
Salaries	-	43,481	43,481	-	256,110
Benefits	-	30,853	30,853	-	95,416
Supplies	-	-	-	-	1,986
Total Other Instructional	-	74,334	74,334	-	353,512
Undistributed Expenditures:					
Student Support:					
Salaries	-	50,639	50,639	-	49,056
Benefits	-	243	243	-	21,198
Purchased services	-	510,709	510,709	-	306,649
Supplies	-	32,898	32,898	-	28,517
	-	594,489	594,489	-	405,420

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, 2020

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

	2020 BUDGET		2020		2019
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
Instructional Staff Support:					
Salaries	\$ -	\$ 115,218	\$ 115,218	\$ -	\$ 21,537
Benefits	-	34,425	34,425	-	1,175
Purchased services	-	196,792	196,792	-	41,157
Supplies	-	43,478	43,478	-	25,461
	-	389,913	389,913	-	89,330
General Administration:					
Salaries	-	-	-	-	225,863
Benefits	-	-	-	-	262
Purchased services	-	78,979	78,979	-	-
	-	78,979	78,979	-	226,125
Central Services:					
Salaries	-	45,056	45,056	-	2,797
Benefits	-	16,538	16,538	-	6
Purchased services	-	7,594	7,594	-	-
	-	69,188	69,188	-	2,803
Operations and Maintenance:					
Purchased services	-	1,110	1,110	-	1,111
Student Transportation:					
Purchased services	-	115,061	115,061	-	128,741
Total Undistributed Expenditures	-	1,248,740	1,248,740	-	853,530
Total Expenditures	-	4,676,916	4,676,916	-	2,595,383
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, 2020

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

	2020 BUDGET		2020		2019
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
REVENUES					
Federal Sources:					
Medicaid Program	\$ 500,000	\$ 500,000	\$ 410,759	\$ (89,241)	\$ 446,745
EXPENDITURES					
Special Programs:					
Student Support:					
Salaries	169,650	174,740	135,580	39,160	192,807
Benefits	83,244	85,741	56,714	29,027	73,772
Purchased services	152,250	159,863	79,154	80,709	106,656
Supplies	17,640	18,522	25,891	(7,369)	29,137
	422,784	438,866	297,339	141,527	402,372
Instructional Staff Support:					
Purchased services	-	-	-	-	8,055
General Administration:					
Salaries	44,880	46,226	44,841	1,385	40,418
Benefits	20,530	21,146	19,065	2,081	17,659
Purchased services	36,000	37,800	27,424	10,376	39,504
Supplies	1,515	1,591	7,393	(5,802)	1,030
	102,925	106,763	98,723	8,040	98,611
Total Expenditures	525,709	545,629	396,062	149,567	509,038
Net Change in Fund Balance	(25,709)	(45,629)	14,697	60,326	(62,293)
FUND BALANCE, July 1	37,039	60,000	64,846	4,846	127,139
FUND BALANCE, June 30	\$ 11,330	\$ 14,371	\$ 79,543	\$ 65,172	\$ 64,846

LYON COUNTY SCHOOL DISTRICT

NEW NEVADA PLAN (SB 178) FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL YEAR ENDED JUNE 30, 2020

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

	2020 BUDGET		2020		2019
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
REVENUES					
State Sources:					
State funding	\$ -	\$ 1,192,600	\$ 1,192,600	\$ -	\$ 521,998
EXPENDITURES					
Regular Programs:					
Salaries	-	727,012	727,012	-	-
Benefits	-	294,724	294,724	-	-
Purchased services	-	34,656	34,656	-	-
Supplies	-	71,146	71,146	-	-
	-	1,127,538	1,127,538	-	-
Undistributed Expenditures:					
Student Support:					
Salaries	-	28,816	28,816	-	264,032
Benefits	-	1,095	1,095	-	79,228
Purchased services	-	-	-	-	12,025
Supplies	-	34,740	34,740	-	166,713
Total Expenditures	-	64,651	64,651	-	521,998
Total Expenditures	-	1,192,189	1,192,189	-	521,998
Net Change in Fund Balance	-	411	411	-	-
FUND BALANCE, July 1	-	-	-	-	-
FUND BALANCE, June 30	\$ -	\$ 411	\$ 411	\$ -	\$ -

LYON COUNTY SCHOOL DISTRICT

CAPITAL PROJECTS FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL YEAR ENDED JUNE 30, 2020

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

	<u>2020 BUDGET</u>		<u>2020</u>		<u>2019</u>
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>	<u>ACTUAL</u>
REVENUES					
Local Sources:					
Government Services Tax	\$ 798,000	\$ 798,000	\$ 824,939	\$ 26,939	\$ 830,492
EXPENDITURES					
Facilities Acquisition and Construction:					
Architecture and Engineering:					
Purchased services	25,000	55,000	12,413	42,587	10,500
Building Acquisition and Construction:					
Property	-	250,000	190,660	59,340	-
Site Improvement:					
Purchased services	250,000	300,000	153,484	146,516	555,306
Building Improvements:					
Purchased services	400,000	470,000	126,340	343,660	10,134
Total Facilities Acquisition and Construction	675,000	1,075,000	482,897	592,103	575,940
Net Change in Fund Balance	123,000	(277,000)	342,042	619,042	254,552
FUND BALANCE, July 1	<u>1,751,941</u>	<u>2,346,493</u>	<u>2,346,493</u>	<u>-</u>	<u>2,091,941</u>
FUND BALANCE, June 30	<u>\$ 1,874,941</u>	<u>\$ 2,069,493</u>	<u>\$ 2,688,535</u>	<u>\$ 619,042</u>	<u>\$ 2,346,493</u>

LYON COUNTY SCHOOL DISTRICT

BUILDING AND SITES FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL YEAR ENDED JUNE 30, 2020

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

	2020 BUDGET		2020		2019
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
REVENUES					
Local Sources:					
Rents	\$ 9,600	\$ 9,600	\$ 9,600	\$ -	\$ 9,600
Earnings on investments	-	-	11,092	11,092	11,617
	9,600	9,600	20,692	11,092	21,217
EXPENDITURES					
Undistributed Expenditures:					
Operations and Maintenance:					
Supplies	150,000	150,000	-	150,000	-
Net Change in Fund Balance	(140,400)	(140,400)	20,692	138,908	21,217
FUND BALANCE, July 1	173,495	173,495	185,112	11,617	163,895
FUND BALANCE, June 30	\$ 33,095	\$ 33,095	\$ 205,804	\$ 150,525	\$ 185,112

LYON COUNTY SCHOOL DISTRICT

RESIDENTIAL CONSTRUCTION TAX FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL YEAR ENDED JUNE 30, 2020

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

	2020 BUDGET		2020		2019
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
REVENUES					
Local Sources:					
Residential Construction Tax	\$ 427,000	\$ 427,000	\$ 598,848	\$ 171,848	\$ 485,609
Earnings on investments	-	-	4,838	4,838	5,568
Total Revenue	427,000	427,000	603,686	176,686	491,177
EXPENDITURES					
Undistributed Expenditures:					
Operations and Maintenance					
Property	40,000	40,000	-	40,000	-
Facilities Acquisition and Construction:					
Building Acquisition/Construction:					
Purchased services	735,000	735,000	-	735,000	-
Supplies	225,000	225,000	-	225,000	-
	960,000	960,000	-	960,000	-
Site Improvement:					
Purchased services	250,000	250,000	-	250,000	-
Property	-	-	77,085	(77,085)	-
	250,000	250,000	77,085	172,915	-
Total Expenditures	1,250,000	1,250,000	77,085	1,172,915	-
Net Change in Fund Balance	(823,000)	(823,000)	526,601	1,349,601	491,177
FUND BALANCE, July 1	1,151,649	1,202,258	1,207,826	5,568	716,649
FUND BALANCE, June 30	\$ 328,649	\$ 379,258	\$ 1,734,427	\$ 1,355,169	\$ 1,207,826

LYON COUNTY SCHOOL DISTRICT

INTERNAL SERVICE FUNDS COMBINING STATEMENT OF NET POSITION JUNE 30, 2020

(WITH COMPARATIVE ACTUAL AMOUNTS AS OF JUNE 30, 2019)

	WORKERS COMPENSATION INSURANCE FUND	UNEMPLOY- MENT INSURANCE FUND	GROUP INSURANCE FUND	TOTALS	
				2020	2019
ASSETS					
Cash and cash equivalents	\$ 1,669,175	\$ 1,000,453	\$ 700,417	\$ 3,370,045	\$ 3,382,159
Cash with fiscal agent	-	-	364,500	364,500	-
Accounts receivable	-	14,726	-	14,726	89,591
	1,669,175	1,015,179	1,064,917	3,749,271	3,471,750
Restricted cash	585,000	-	-	585,000	585,000
Total Assets	2,254,175	1,015,179	1,064,917	4,334,271	4,056,750
LIABILITIES					
Accounts payable	14,862	-	-	14,862	3,665
Incurred but unreported claims	1,200,000	-	1,051,000	2,251,000	1,200,000
Total Liabilities	1,214,862	-	1,051,000	2,265,862	1,203,665
NET POSITION					
Restricted for employee benefits program	\$ 1,039,313	\$ 1,015,179	\$ 13,917	\$ 2,068,409	\$ 2,853,085

LYON COUNTY SCHOOL DISTRICT

INTERNAL SERVICE FUNDS COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION YEAR ENDED JUNE 30, 2020

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

	WORKERS COMPENSATION INSURANCE FUND	UNEMPLOY- MENT INSURANCE FUND	GROUP INSURANCE FUND	TOTALS	
				2020	2019
OPERATING REVENUES					
Charges for services	\$ 423,088	\$ 156,569	\$ 9,803,290	\$ 10,382,947	\$ 5,213,470
Refunds and rebates	-	-	383,851	383,851	-
	<u>423,088</u>	<u>156,569</u>	<u>10,187,141</u>	<u>10,766,798</u>	<u>5,213,470</u>
OPERATING EXPENSES					
Benefit claims	599,611	4,926	9,652,028	10,256,565	4,469,121
Purchased services	72,870	-	1,173,118	1,245,988	83,137
Other	55,729	-	-	55,729	64,065
	<u>728,210</u>	<u>4,926</u>	<u>10,825,146</u>	<u>11,558,282</u>	<u>4,616,323</u>
Total Operating Expenses					
Operating Income (Loss)	(305,122)	151,643	(638,005)	(791,484)	597,147
NONOPERATING REVENUES					
Earnings on investments	5,800	-	1,008	6,808	161,173
Change in Net Position	(299,322)	151,643	(636,997)	(784,676)	758,320
NET POSITION, July 1	<u>1,338,635</u>	<u>863,536</u>	<u>650,914</u>	<u>2,853,085</u>	<u>2,094,765</u>
NET POSITION, June 30	<u>\$ 1,039,313</u>	<u>\$ 1,015,179</u>	<u>\$ 13,917</u>	<u>\$ 2,068,409</u>	<u>\$ 2,853,085</u>

LYON COUNTY SCHOOL DISTRICT

INTERNAL SERVICE FUNDS COMBINING STATEMENT OF CASH FLOWS YEAR ENDED JUNE 30, 2020

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

	WORKERS COMPENSATION INSURANCE FUND	UNEMPLOY- MENT INSURANCE FUND	GROUP INSURANCE FUND	TOTALS	
				2020	2019
CASH FLOWS FROM OPERATING ACTIVITIES					
Premiums received from other funds	\$ 494,246	\$ 160,276	\$ 9,803,290	\$ 10,457,812	\$ 5,061,304
Refunds and rebates received	-	-	383,851	383,851	-
Payment of benefits	(599,611)	(6,654)	(8,601,028)	(9,207,293)	(4,400,186)
Insurance premiums and other	(113,737)	-	(1,175,055)	(1,288,792)	(165,494)
Net Cash Provided (Used) by Operating Activities	(219,102)	153,622	411,058	345,578	495,624
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest received on investments	5,800	-	1,008	6,808	161,173
Net Increase (Decrease) in Cash and Cash Equivalents	(213,302)	153,622	412,066	352,386	656,797
CASH AND CASH EQUIVALENTS, July 1					
	2,467,477	846,831	652,851	3,967,159	3,310,362
CASH AND CASH EQUIVALENTS, June 30					
	\$ 2,254,175	\$ 1,000,453	\$ 1,064,917	\$ 4,319,545	\$ 3,967,159
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES					
Operating income (loss)	\$ (305,122)	\$ 151,643	\$ (638,005)	\$ (791,484)	\$ 597,147
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Changes in assets and liabilities:					
Accounts receivable	71,158	3,707	-	74,865	(80,050)
Due from or to other funds	-	-	-	-	(72,116)
Accounts payable	14,862	(1,728)	(1,937)	11,197	(14,357)
Incurred but not reported claims	-	-	1,051,000	1,051,000	65,000
Total Adjustments	86,020	1,979	1,049,063	1,137,062	(101,523)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	\$ (219,102)	\$ 153,622	\$ 411,058	\$ 345,578	\$ 495,624

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, 2020

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

	2020 BUDGET		2020		2019
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
OPERATING REVENUES					
Charges for services	\$ 580,000	\$ 580,000	\$ 423,088	\$ (156,912)	\$ 579,471
OPERATING EXPENSES					
Benefits	580,000	580,000	599,611	(19,611)	543,749
Purchased services	135,000	135,000	72,870	62,130	83,137
Other	50,000	50,000	55,729	(5,729)	64,065
	<u>765,000</u>	<u>765,000</u>	<u>728,210</u>	<u>36,790</u>	<u>690,951</u>
Operating Income (Loss)	(185,000)	(185,000)	(305,122)	(120,122)	(111,480)
NONOPERATING REVENUES					
Earnings on investments	<u>10,000</u>	<u>10,000</u>	<u>5,800</u>	<u>(4,200)</u>	<u>161,173</u>
Change in Net Position	(175,000)	(175,000)	(299,322)	(124,322)	49,693
NET POSITION, July 1	<u>1,133,942</u>	<u>1,133,942</u>	<u>1,338,635</u>	<u>204,693</u>	<u>1,288,942</u>
NET POSITION, June 30	<u>\$ 958,942</u>	<u>\$ 958,942</u>	<u>\$ 1,039,313</u>	<u>\$ 80,371</u>	<u>\$ 1,338,635</u>

LYON COUNTY SCHOOL DISTRICT

WORKERS COMPENSATION INSURANCE FUND SCHEDULE OF CASH FLOWS - BUDGET AND ACTUAL YEAR ENDED JUNE 30, 2020

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

	2020 BUDGET		2020		2019
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
CASH FLOWS FROM OPERATING ACTIVITIES					
Charges for services	\$ 600,000	\$ 600,000	\$ 494,246	\$ (105,754)	\$ 429,453
Payment of benefits	(500,000)	(500,000)	(599,611)	(99,611)	(478,479)
Insurance premiums paid, other payments	<u>(145,000)</u>	<u>(145,000)</u>	<u>(113,737)</u>	<u>31,263</u>	<u>(165,494)</u>
Net Cash Provided (Used) By Operating Activities	(45,000)	(45,000)	(219,102)	(174,102)	(214,520)
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest received on investments	<u>10,000</u>	<u>10,000</u>	<u>5,800</u>	<u>(4,200)</u>	<u>161,173</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(35,000)	(35,000)	(213,302)	(178,302)	(53,347)
CASH AND CASH EQUIVALENTS, July 1					
	<u>2,505,824</u>	<u>2,505,824</u>	<u>2,467,477</u>	<u>(38,347)</u>	<u>2,520,824</u>
CASH AND CASH EQUIVALENTS, June 30					
	<u>\$ 2,470,824</u>	<u>\$ 2,470,824</u>	<u>\$ 2,254,175</u>	<u>\$ (216,649)</u>	<u>\$ 2,467,477</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES					
Operating income (loss)	\$ -	\$ -	\$ (305,122)	\$ (305,122)	\$ (111,480)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Changes in assets and liabilities:					
Accounts receivable	-	-	71,158	71,158	(71,158)
Accounts payable	-	-	14,862	14,862	(18,022)
Due to other funds	-	-	-	-	(78,860)
Incurred but not reported claims	-	-	-	-	65,000
Total Adjustments	<u>-</u>	<u>-</u>	<u>86,020</u>	<u>86,020</u>	<u>(103,040)</u>
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (219,102)</u>	<u>\$ (219,102)</u>	<u>\$ (214,520)</u>

LYON COUNTY SCHOOL DISTRICT

UNEMPLOYMENT INSURANCE FUND SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - BUDGET AND ACTUAL YEAR ENDED JUNE 30, 2020

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

	2020 BUDGET		2020		2019
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
OPERATING REVENUES					
Charges for services	\$ 155,000	\$ 155,000	\$ 156,569	\$ 1,569	\$ 155,071
OPERATING EXPENSES					
Benefits	20,000	20,000	4,926	15,074	21,425
Change in Net Position	135,000	135,000	151,643	16,643	133,646
NET POSITION, July 1	<u>854,890</u>	<u>854,890</u>	<u>863,536</u>	<u>8,646</u>	<u>729,890</u>
NET POSITION, June 30	<u>\$ 989,890</u>	<u>\$ 989,890</u>	<u>\$ 1,015,179</u>	<u>\$ 25,289</u>	<u>\$ 863,536</u>

LYON COUNTY SCHOOL DISTRICT

UNEMPLOYMENT INSURANCE FUND SCHEDULE OF CASH FLOWS - BUDGET AND ACTUAL YEAR ENDED JUNE 30, 2020

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

	2020 BUDGET		2020		2019
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
CASH FLOWS FROM OPERATING ACTIVITIES					
Charges for services	\$ 155,000	\$ 155,000	\$ 160,276	\$ 5,276	\$ 143,382
Payment of benefits	<u>(35,000)</u>	<u>(35,000)</u>	<u>(6,654)</u>	<u>28,346</u>	<u>(19,697)</u>
Net Cash Provided By Operating Activities	120,000	120,000	153,622	33,622	123,685
CASH AND CASH EQUIVALENTS, July 1					
	<u>833,146</u>	<u>776,901</u>	<u>846,831</u>	<u>69,930</u>	<u>723,146</u>
CASH AND CASH EQUIVALENTS, June 30					
	<u>\$ 953,146</u>	<u>\$ 896,901</u>	<u>\$ 1,000,453</u>	<u>\$ 103,552</u>	<u>\$ 846,831</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES					
Operating income	\$ -	\$ -	\$ 151,643	\$ 151,643	\$ 133,646
Adjustments to reconcile operating income to net cash provided by operating activities:					
Changes in assets and liabilities:					
Accounts receivable	-	-	3,707	3,707	(18,433)
Due from other funds	-	-	-	-	6,744
Accounts payable	<u>-</u>	<u>-</u>	<u>(1,728)</u>	<u>(1,728)</u>	<u>1,728</u>
Total Adjustments	<u>-</u>	<u>-</u>	<u>1,979</u>	<u>1,979</u>	<u>(9,961)</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES					
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 153,622</u>	<u>\$ 153,622</u>	<u>\$ 123,685</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, 2020
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2019)

	2020 BUDGET		2020		2019
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
OPERATING REVENUES					
Charges for services	\$ -	\$ -	\$ 9,803,290	\$ 9,803,290	\$ 4,478,928
Refunds and rebates	-	-	383,851	383,851	-
	-	-	10,187,141	10,187,141	4,478,928
OPERATING EXPENSES					
Benefits			9,652,028	(9,652,028)	3,903,947
Purchased services	-	-	1,173,118	(1,173,118)	-
	-	-	10,825,146	(10,825,146)	3,903,947
Operating Income (Loss)	-	-	(638,005)	(638,005)	574,981
NONOPERATING REVENUES					
Earnings on investments	-	-	1,008	1,008	-
Change in Net Position	-	-	(636,997)	(636,997)	574,981
NET POSITION, July 1	-	-	650,914	650,914	75,933
NET POSITION, June 30	\$ -	\$ -	\$ 13,917	\$ 13,917	\$ 650,914

LYON COUNTY SCHOOL DISTRICT

GROUP INSURANCE FUND SCHEDULE OF CASH FLOWS - BUDGET AND ACTUAL YEAR ENDED JUNE 30, 2020

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

	2020 BUDGET		2020		2019
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
CASH FLOWS FROM OPERATING ACTIVITIES					
Charges for services received	\$ 70,000	\$ 70,000	\$ 9,803,290	\$ 9,733,290	\$ 4,488,469
Refunds and rebates received	-	-	383,851	383,851	-
Payment of benefits	-	-	(8,601,028)	(8,601,028)	(3,902,010)
Payment for services and other	-	-	(1,175,055)	(1,175,055)	-
Net Cash Provided (Used) By Operating Activities	<u>70,000</u>	<u>70,000</u>	<u>411,058</u>	<u>341,058</u>	<u>586,459</u>
CASH FLOWS FROM INVESTING ACTIVITIES					
Cash transferred to other funds	(35,000)	(35,000)	-	35,000	-
Earnings on investments	-	-	1,008	-	-
Net Cash Provided (Used) By Operating Activities	<u>(35,000)</u>	<u>(35,000)</u>	<u>1,008</u>	<u>35,000</u>	<u>-</u>
Net Increase (Decrease) in Cash and Cash Equivalents	35,000	35,000	412,066	376,058	586,459
CASH AND CASH EQUIVALENTS, July 1					
	<u>96,392</u>	<u>96,392</u>	<u>652,851</u>	<u>556,459</u>	<u>66,392</u>
CASH AND CASH EQUIVALENTS, June 30					
	<u>\$ 131,392</u>	<u>\$ 131,392</u>	<u>\$ 1,064,917</u>	<u>\$ 932,517</u>	<u>\$ 652,851</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES					
Operating income (loss)	\$ -	\$ -	\$ (638,005)	\$ (638,005)	\$ 574,981
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:					
Changes in assets and liabilities:					
Accounts receivable	-	-	-	-	9,541
Accounts payable	-	-	(1,937)	(1,937)	-
Claims incurred but not reported	-	-	1,051,000	1,051,000	1,937
Total Adjustments	<u>-</u>	<u>-</u>	<u>1,049,063</u>	<u>1,049,063</u>	<u>11,478</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>\$ -</u>	<u>\$ 252</u>	<u>\$ 411,058</u>	<u>\$ 411,058</u>	<u>\$ 586,459</u>

LYON COUNTY SCHOOL DISTRICT

SCHEDULE OF STUDENT ACTIVITY ACCOUNTS YEAR ENDED JUNE 30, 2020

	<u>BALANCE JULY 1, 2019</u>	<u>NET CHANGE</u>	<u>BALANCE JUNE 30, 2020</u>
YERINGTON ELEMENTARY			
Assets:			
Cash and investments	<u>\$ 20,307</u>	<u>\$ (10,724)</u>	<u>\$ 9,583</u>
Liabilities:			
Due to student groups	<u>\$ 20,307</u>	<u>\$ (10,724)</u>	<u>\$ 9,583</u>
YERINGTON INTERMEDIATE			
Assets:			
Cash and investments	<u>\$ 26,985</u>	<u>\$ 3,850</u>	<u>\$ 30,835</u>
Liabilities:			
Due to student groups	<u>\$ 26,985</u>	<u>\$ 3,850</u>	<u>\$ 30,835</u>
YERINGTON HIGH			
Assets:			
Cash and investments	<u>\$ 154,823</u>	<u>\$ 92,225</u>	<u>\$ 247,048</u>
Liabilities:			
Due to student groups	<u>\$ 154,823</u>	<u>\$ 92,225</u>	<u>\$ 247,048</u>
SMITH VALLEY SCHOOLS			
Assets:			
Cash and investments	<u>\$ 38,560</u>	<u>\$ 5,312</u>	<u>\$ 43,872</u>
Liabilities:			
Due to student groups	<u>\$ 38,560</u>	<u>\$ 5,312</u>	<u>\$ 43,872</u>
SILVER STAGE ELEMENTARY			
Assets:			
Cash and investments	<u>\$ 27,586</u>	<u>\$ (2,102)</u>	<u>\$ 25,484</u>
Liabilities:			
Due to student groups	<u>\$ 27,586</u>	<u>\$ (2,102)</u>	<u>\$ 25,484</u>

Continued on next page.

LYON COUNTY SCHOOL DISTRICT

SCHEDULE OF STUDENT ACTIVITY ACCOUNTS YEAR ENDED JUNE 30, 2020

	<u>BALANCE JULY 1, 2019</u>	<u>NET CHANGE</u>	<u>BALANCE JUNE 30, 2020</u>
SILVER STAGE MIDDLE			
Assets:			
Cash and investments	\$ <u>10,124</u>	\$ <u>(8,377)</u>	\$ <u>1,747</u>
Liabilities:			
Due to student groups	\$ <u>10,124</u>	\$ <u>(8,377)</u>	\$ <u>1,747</u>
SILVER STAGE HIGH			
Assets:			
Cash and investments	\$ <u>46,009</u>	\$ <u>(4,951)</u>	\$ <u>41,058</u>
Liabilities:			
Due to student groups	\$ <u>46,009</u>	\$ <u>(4,951)</u>	\$ <u>41,058</u>
SILVERLAND MIDDLE			
Assets:			
Cash and investments	\$ <u>46,154</u>	\$ <u>(10,448)</u>	\$ <u>35,706</u>
Liabilities:			
Due to student groups	\$ <u>46,154</u>	\$ <u>(10,448)</u>	\$ <u>35,706</u>
FERNLEY ELEMENTARY			
Assets:			
Cash and investments	\$ <u>16,200</u>	\$ <u>(1,834)</u>	\$ <u>14,366</u>
Liabilities:			
Due to student groups	\$ <u>16,200</u>	\$ <u>(1,834)</u>	\$ <u>14,366</u>
COTTONWOOD ELEMENTARY			
Assets:			
Cash and investments	\$ <u>4,762</u>	\$ <u>(790)</u>	\$ <u>3,972</u>
Liabilities:			
Due to student groups	\$ <u>4,762</u>	\$ <u>(790)</u>	\$ <u>3,972</u>

Continued on next page.

LYON COUNTY SCHOOL DISTRICT

SCHEDULE OF STUDENT ACTIVITY ACCOUNTS YEAR ENDED JUNE 30, 2020

	<u>BALANCE JULY 1, 2019</u>	<u>NET CHANGE</u>	<u>BALANCE JUNE 30, 2020</u>
EAST VALLEY ELEMENTARY			
Assets:			
Cash and investments	\$ 8,694	\$ 1,361	\$ 10,055
Liabilities:			
Due to student groups	\$ 8,694	\$ 1,361	\$ 10,055
FERNLEY INTERMEDIATE			
Assets:			
Cash and investments	\$ 22,193	\$ 4,576	\$ 26,769
Liabilities:			
Due to student groups	\$ 22,193	\$ 4,576	\$ 26,769
FERNLEY HIGH			
Assets:			
Cash and investments	\$ 210,375	\$ 37,977	\$ 248,352
Liabilities:			
Due to student groups	\$ 210,375	\$ 37,977	\$ 248,352
DAYTON ELEMENTARY			
Assets:			
Cash and investments	\$ 24,194	\$ (2,095)	\$ 22,099
Liabilities:			
Due to student groups	\$ 24,194	\$ (2,095)	\$ 22,099
SUTRO ELEMENTARY			
Assets:			
Cash and investments	\$ 16,361	\$ 810	\$ 17,171
Liabilities:			
Due to student groups	\$ 16,361	\$ 810	\$ 17,171

Continued on next page.

LYON COUNTY SCHOOL DISTRICT

SCHEDULE OF STUDENT ACTIVITY ACCOUNTS YEAR ENDED JUNE 30, 2020

	<u>BALANCE</u> <u>JULY 1, 2019</u>	<u>NET CHANGE</u>	<u>BALANCE</u> <u>JUNE 30, 2020</u>
RIVERVIEW ELEMENTARY			
Assets:			
Cash and investments	\$ <u>16,236</u>	\$ <u>(10,004)</u>	\$ <u>6,232</u>
Liabilities:			
Due to student groups	\$ <u>16,236</u>	\$ <u>(10,004)</u>	\$ <u>6,232</u>
DAYTON INTERMEDIATE			
Assets:			
Cash and investments	\$ <u>28,148</u>	\$ <u>6,492</u>	\$ <u>34,640</u>
Liabilities:			
Due to student groups	\$ <u>28,148</u>	\$ <u>6,492</u>	\$ <u>34,640</u>
DAYTON HIGH			
Assets:			
Cash and investments	\$ <u>100,790</u>	\$ <u>31,435</u>	\$ <u>132,225</u>
Liabilities:			
Due to student groups	\$ <u>100,790</u>	\$ <u>31,435</u>	\$ <u>132,225</u>
TOTALS			
Assets:			
Cash and investments	\$ <u>818,501</u>	\$ <u>132,713</u>	\$ <u>951,214</u>
Liabilities:			
Due to student groups	\$ <u>818,501</u>	\$ <u>132,713</u>	\$ <u>951,214</u>



**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*, 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, 2020, 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 19, 2021.

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 #2020-1 that we consider to be a material weakness.

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 Scirene & Assoc, LLC

Reno, Nevada
January 19, 2021





INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

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

Report on Compliance for Each Major Federal Program

We have audited the Lyon County School District's (the District) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2020. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the District's compliance.

Opinion on Each Major Federal Program

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020.

Report on Internal Control Over Compliance

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Arlene Scerifone & Assoc, LLC

Reno, Nevada
January 19, 2021



LYON COUNTY SCHOOL DISTRICT

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED JUNE 30, 2020

PAGE 1 OF 2

FEDERAL/PASS THROUGH GRANTOR AND PROGRAM	FEDERAL CFDA NUMBER	PASS- THROUGH GRANTOR'S NUMBER	AMOUNT
U.S. DEPARTMENT OF EDUCATION			
<i>Passed through the State of Nevada Department of Education</i>			
Individuals with Disabilities Education Act (IDEA) - Special Education Cluster:			
IDEA, Part B - Grants to States	84.027	20-639-10	\$ 1,555,080
IDEA - District Improvement Grant	84.027	20-641-10	84,091
IDEA - Special Project	84.027	20-667-10	132,769
IDEA - Early Childhood	84.173	20-665-10	45,199
Total Special Education Cluster			1,817,139
Title I, Part A - Grants to Local Educational Agencies	84.010	20-633-10	1,363,704
Title I, 1003 (a) School Improvement	84.010A	20-624-10	198,426
Title I, Part C - Education of Migrant Children	84.011A	20-629-10	36,204
Title I, Part D - Neglected and Delinquent	84.010	20-650-10	12,538
Career and Technical Education (Perkins IV)	84.048	20-631-10	111,662
Perkins Special Populations	84.048	20-654-10	11,230
McKinney-Vento Homeless Assistance	84.196A	20-688-10	80,175
Title IV, Part B - Twenty-First Century Community Learning Centers	84.287	20-770-10	105,406
GEAR UP	84.334s	20-610-10	72,952
Title III, Part A - English Language Acquisition	84.365A	20-658-10	44,098
Title III, Part B - Immigrant	84.365A	20-659-10	14,141
Title II, Part A - Teacher/Principal Training & Recruiting	84.367	20-709-10	201,920
Title IV, Part A - Student Support and Academic Enrichment	84.424A	20-715-10	188,130
<i>Total Passed through the State of Nevada Department of Education</i>			4,257,725
Total U.S. Department of Education			4,257,725

Continued on next page.

LYON COUNTY SCHOOL DISTRICT

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2020

PAGE 2 OF 2

FEDERAL/PASS THROUGH GRANTOR AND PROGRAM	FEDERAL CFDA NUMBER	PASS- THROUGH GRANTOR'S NUMBER	AMOUNT
U.S. DEPARTMENT OF AGRICULTURE			
<i>Passed through the State of Nevada Department of Agriculture</i>			
Child Nutrition Cluster:			
School Breakfast Program	10.553	N/A	\$ 683,060
National School Lunch Program	10.555	N/A	1,803,453
National School Lunch Program - Commodities	10.555	N/A	584,820
Total Child Nutrition Cluster			3,071,333
 NSLP Equipment Grant	 10.579	 N/A	 23,289
<i>Passed through Lyon County</i>			
Schools and Roads - Grants to Counties	10.666	N/A	103,517
Total U.S. Department of Agriculture			3,198,139
Total Federal Financial Assistance			\$ 7,455,864

LYON COUNTY SCHOOL DISTRICT

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS JUNE 30, 2020

NOTE 1 – REPORTING ENTITY

The accompanying *Schedule of Expenditures of Federal Awards* presents the expenditure activity of all federal award programs of the Lyon County School District (the District) for the year ended June 30, 2020. The District's reporting entity is defined in Note 1 to its basic financial statements. All expenditures of federal awards received directly from federal agencies as well as federal awards passed through other government agencies are included in the *Schedule of Expenditures of Federal Awards*.

NOTE 2 – BASIS OF ACCOUNTING

The accompanying *Schedule of Expenditures of Federal Awards* is prepared on the modified accrual basis of accounting. The amounts shown as expenditures of CFDA #10.555 – National School Lunch Program Commodities represents the fair value of commodity food received by the District for the year ended June 30, 2020.

NOTE 3 – INDIRECT COST RATE

The Lyon County School District has elected not to use an indirect cost rate.

LYON COUNTY SCHOOL DISTRICT

SCHEDULE OF FINDINGS AND QUESTIONED COSTS YEAR ENDED JUNE 30, 2020

A. SUMMARY OF AUDIT RESULTS

Financial Statements

Type of Auditor's Report issued:	Unmodified
Internal Control over Financial Reporting	
Material weaknesses identified:	Yes
Significant deficiencies identified:	None reported
Noncompliance material to financial statements noted:	None

Federal Awards

Internal Control over Major Programs	
Material weaknesses identified:	No
Significant deficiencies identified:	None reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Audit findings that are required to be reported in accordance with 2 CFR section 200.516(a):	No

Major Programs

The major programs for the year ended June 30, 2020 are as follows:

- Special Education Cluster (CFDA 84.027; CFDA 84.173)
- Title I, Part A (CFDA 84.010)

The threshold for distinguishing Types A and B programs was \$750,000.

Lyon County School District was not a low-risk auditee.

LYON COUNTY SCHOOL DISTRICT

SCHEDULE OF FINDINGS AND QUESTIONED COSTS YEAR ENDED JUNE 30, 2020

B. FINDINGS – FINANCIAL STATEMENT AUDIT

Finding #2020-1 - Material Weakness

During the year ended June 30, 2020, 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 completed accurately or timely, and were not being reviewed by District management.
- The capital asset register was not being updated for new asset acquisitions.
- 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.
- 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.

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. This is a repeat of the prior year finding and relates to the District's operating accounts and the schools' student activity accounts.

The capital asset register is the basis for the capital assets reported on the district-wide financial statements. A capital asset register that is properly maintained can ensure that capital assets and the related depreciation expense are fairly stated and presented.

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.

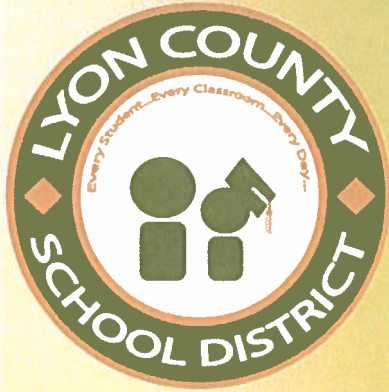
The District contracts with a third-party provider for the payment of health claims and the administration of the group health insurance program. Nevertheless, transactions should have been recorded in the District's general ledger throughout the year as opposed to being recorded during the conduct of the annual financial audit.

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.

District's Response to the Finding: Please see following page.

C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

None.



**Superintendent
Wayne Workman**

**Deputy Superintendent
Tim Logan**

**Board President
Neal McIntyre**

**Board Clerk
Holly Villines**

**Board of Trustees
Phil Cowee
Kimber LA Crabtree
Barbara Jones
Sherry Parsons
Bridget Peterson**

**Lyon County School District
25 E. Goldfield Ave.
Yerington, NV 89447**

Ph. (775) 463-6800
Fax (775) 463-6808

www.lyoncsd.org

January 20, 2021

To whom it may concern:

As we have previously made aware, the District's systems were compromised by a ransomware attack in July 2019. We reiterate that no data was stolen but our systems were compromised from that attack. As of the date of this notice, we are recovered from that incident but the affects and recovery of the business office were far reaching into fiscal year 19-20. Recovery was further disrupted by untimely vacancies.

As time and resources were spent on recovery and training of new personnel, our office used every available resource to maintain the most essential business office functions and complete them all as timely as possible.

Bank reconciliations – reconfiguration of account structure is still in process. Start delayed by lengthier-than-anticipated recovery and office disruption from Covid-19.

Capital asset register – regular updates were delayed to focus on items of a critical nature with pressing deadlines. Most updates to register are now complete.

Federal and State Grants – New Grants Manager and restructuring of Grants Office has already increased coordination between maintenance of grants and oversight by business office.

District self-insured Medical – Transactions were monitored on a weekly basis but were not transferred timely to District Ledgers. As of January 1, 2021, the District is no longer self-insured for medical insurance.

From fiscal year-end till now, all processes have been substantially improved and we continue to strive for increased accuracy and improved timeliness.

Thank you.

Spencer Winward
Finance Manager/Comptroller
Lyon County School District

LYON COUNTY SCHOOL DISTRICT

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS YEAR ENDED JUNE 30, 2020

FINDINGS – FINANCIAL STATEMENT AUDIT

Finding #2019-1 - Material Weakness

Monthly bank reconciliations are not being completed accurately or timely, and are not being reviewed by District management.

This condition existed during the entire year audited, and includes not only the District's operating accounts, but the Student Activity Fund accounts as well. A complete reconciliation compares the bank statement balance to the respective balances in the general ledger accounts. Accurate and timely bank reconciliations reduce the risk that errors on the part of the bank or District will remain undetected. Without accurate bank reconciliations general ledger accounts may be inaccurate and incomplete increasing the likelihood of material misstatement of financial reports, or noncompliance with laws, regulations, contracts and grants. Bank reconciliations are also an important internal control for detecting fraudulent payments.

District's Original Response to the Finding (included in the June 30, 2019 audit):

In early July 2019, the District's systems were the victim of a ransomware attack. Although the attack did not result in the exposure or theft of District information, it disrupted the District's business operations, including its email, internet, and phone lines, which prevented the business and finance department from completing certain day-to-day tasks. Additionally, some of our financial data for fiscal year 2019 was corrupted disrupting and delaying the reconciliation process. This was exacerbated by untimely vacancies in the business office.

To facilitate timely reconciliations in the future, we are reconfiguring our cash fund account structure to streamline the systems. Our account structure was set up in a cumbersome manner upon implementation of our current accounting software. Streamlining this will bring it into line with other area districts practices who use the same software.

Status as of June 30, 2020:

We noted there was not sufficient progress related to this finding; therefore, it has been repeated this year and reported as *Finding #2020-1*.

FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAM AUDIT

There were no audit findings relative to the major federal award program audit reported for the year ended June 30, 2019.

LYON COUNTY SCHOOL DISTRICT

INDEPENDENT AUDITORS' COMMENTS

JUNE 30, 2020

STATUTE COMPLIANCE

Current Year

The required disclosure on compliance with applicable Nevada Revised Statutes and the Nevada Administrative Code is included in Note 12 to the financial statements.

Prior Year

Potential violations due to over-expenditures were also reported in the financial statements for the year ended June 30, 2019.

AUDIT RECOMMENDATIONS

Current Year

Finding #2020-1 has been reported in the Schedule of Findings and Questioned Costs, section B.

Prior Year

Finding #2019-1 Material Weakness was reported in the Schedule of Findings and Questioned Costs, section B, within the audit report for the year ended June 30, 2019. The *District's Response to the Finding* was also included in the report. In connection with the June 30, 2020 audit we noted there was not sufficient progress related to this finding and it is included again in *Finding #2020-1*.

**Lyon County School District
Board Memo**

Date: January 26, 2021
To: Board of School Trustees
From: Wayne Workman, Superintendent
Re: Financial Statement Corrective Action Plan

Requested by:

Harman Bains, Director of Business Services
Spencer Winward, Finance Manager/Comptroller

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 NRS 354.626.

Background Information

See the attached letter to the Nevada Department of Taxation outlining the District's efforts to correct possible NRS 354.626 violations.

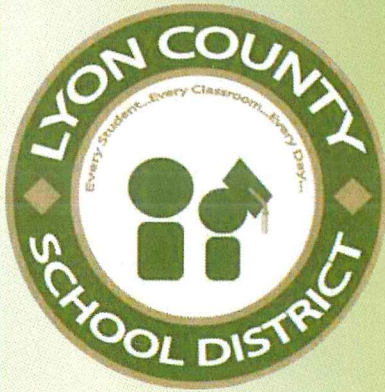
Budget Considerations

None.

Attachments:

Lyon County School District June 30, 2020 – Audit Plan of Corrective Action Letter
NRS 354.626

*Respectfully Submitted,
Spencer Winward, Finance Manager/Comptroller
Harman Bains, Director of Business Services*



Superintendent
Wayne Workman

Deputy Superintendent
Tim Logan

Board President
Neal McIntyre

Board Clerk
Holly Villines

Board of Trustees
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January 20, 2021

To whom it may concern:

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From fiscal year-end till now, all processes have been substantially improved and we continue to strive for increased accuracy and improved timeliness.

Thanks


Spencer Winward
Finance Manager/Comptroller
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 26, 2021
To: Board of School Trustees
From: Wayne Workman, Superintendent
Re: Designation of Independent Audit Firm for Fiscal Year 2020 as required by NRS 354.624

Requested by:

Harman Bains, Director of Business Services
Spencer Winward, Finance Manager/Comptroller

Recommendation

That the Board of Trustees approve the reappointment of Silva, Sceirine & Associates, LLC (formerly Rife Silva & Co., LLC) for the fiscal year 2020 Audit in the amount not to exceed \$67,080.00 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 \$67,080.00 is an increase of 4% over fiscal year 2019. The work that will be completed by Silva, Sceirine & Associates, LLC will meet all the requirements of NRS 354.624.

Discussed at Previous Meeting

No.

Attachments

FY 2020 Audit Engagement -- Silva, Sceirine & Associates, LLC
NRS 354.624

Respectfully Submitted,
Spencer Winward, Finance Manager/Comptroller
Harman Bains, Director of Business Services



January 20, 2021

HAND DELIVERY

Mr. Wayne Workman, Superintendent
Mr. Harman Bains, Director of Business Services
Mr. Spencer Winward, Comptroller
Lyon County School District
25 Goldfield Avenue
Yerington, Nevada 89447

Dear Wayne, Harman, and Spencer,

We thank you for the invitation to provide you with the attached engagement letter for your June 30, 2021 audit. If you agree with the terms of this letter, would one of you please sign both copies and return one to us. My direct email is dsilva@cpassa.com. Or, if you prefer, you can send a signed copy back to us via regular mail.

Please note the fee information on page 8 of this letter; specifically:

Our fee for these services will be at our standard hourly rates except that we agree that our total fees will not exceed \$67,080.

This represents an increase of approximately 4% over the 2020 audit fee.

As you are aware, NRS 354.624(3) requires that you notify the Nevada Department of Taxation of your designation of your audit firm on or before March 31, 2021.

All of us here at Silva, Sceirine & Associates, LLC look forward to the opportunity to continue our work together. It is an absolute pleasure to work with the District. Your business and your support is greatly appreciated and we sincerely thank you.

Please feel free to contact me if you have any questions.

With best regards,

A handwritten signature in black ink that reads "David".

David E. Silva



SILVA, SCEIRINE
& ASSOCIATES, LLC
CERTIFIED PUBLIC ACCOUNTANTS

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

January 20, 2021

Mr. Wayne Workman, Superintendent
Mr. Harman Bains, Director of Business Services
Mr. Spencer Winward, Comptroller
Lyon County School District
25 Goldfield Avenue
Yerington, Nevada 89447

Dear Messrs. Workman, Bains, and Winward,

We are pleased to confirm our understanding of the services we are to provide to the Lyon County School District (District) for the year ended June 30, 2021. We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, which collectively comprise the basic financial statements, of the District as of and for the year ended June 30, 2021. Accounting standards generally accepted in the United States provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's 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. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding 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 will 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. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Schedule of Changes in Net Other Postemployment Benefits Liability.
- 3) Schedules related to PERS Contributions and Net Pension Liability.

We have also been engaged to report on supplementary information other than RSI that accompanies the District's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and will provide an opinion on it in relation to the financial statements as a whole:

Yerington Office

274

Reno Office

22 State Route 208 • Yerington, NV 89447 • ph 775/463-3515

9585 Prototype Court, Suite C • Reno, NV 89521 • ph 775/624-9105

- 1) Schedule of expenditures of federal awards.
- 2) Combining statements.
- 3) Individual fund budgetary comparison schedules.

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. The objective also includes reporting on—

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control or on compliance, and, (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. The Uniform Guidance report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the District's Board of Trustees. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add

emphasis-of-matter or other matters paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from the engagement.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the District or to acts by management or employees acting on behalf of the District. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform you of any material errors and any fraudulent financial reporting or misappropriation of assets that come to our attention. We will also inform you of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Controls

Our audit will include obtaining an understanding of the District and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the District's major programs. The purpose of these procedures will be to express an opinion on the District's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Other Services

We will also assist in preparing the financial statements, the schedule of expenditures of federal awards and related notes of the District in conformity with U.S. generally accepted accounting principles and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards and the related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for (1) establishing and maintaining effective internal controls, including internal controls over federal awards, and for evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance, (3) additional information that we may request for the purpose of the audit, and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Mr. Wayne Workman, Mr. Harman Bains and Mr. Spencer Winward

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You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud or illegal acts could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the District complies with applicable laws, regulations, contracts, agreements, and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review on or near the start of our final field work.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements, and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon or make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon. Your responsibilities include acknowledging to us in the written management representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with

our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for us previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements, schedule of expenditures of federal awards, and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 days after receipt of the auditors' reports or nine months after the end of the audit period.

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We will provide copies of our reports to the Board of Trustees; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Silva, Sceirine & Associates, LLC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the federal cognizant agency, the Departments of Education and Taxation of the State of Nevada or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Silva, Sceirine & Associates, LLC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the federal cognizant agency, or the Departments of Education and Taxation of the State of Nevada. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our preliminary audit work during the month of June 2021 and to issue our reports no later than October 31, 2021, unless unforeseen circumstances are encountered. David E. Silva is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. Our fee for these services will be at our standard hourly rates except that we agree that our total fees will not exceed \$67,080. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report(s). You will be obligated to compensate us for all time expended and to reimburse us for any applicable out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new or additional fee estimate before we incur the additional costs.

Mr. Wayne Workman, Mr. Harman Bains and Mr. Spencer Winward

January 20, 2021

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We appreciate the opportunity to be of service to the Lyon County School District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Thank you.

With best regards,

SILVA, SCEIRINE & ASSOCIATES, LLC



David E. Silva

Partner

RESPONSE:

This letter correctly sets forth the understanding of the Lyon County School District.

By: _____

Title: _____

Date: _____



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 288.028](#); 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 26, 2021
To: Board of School Trustees
From: Wayne Workman, Superintendent
Re: 2021 School Improvement and Refunding Bond Resolution

Requested by:

Harman Bains, Director of Business Services
Spencer Winward, Finance Manager/Comptroller

Recommendation

That the Board of Trustees approve a resolution designated as the “2021 School Improvement and Refunding Bond Resolution”; declaring the necessity of incurring a bonded indebtedness on behalf of the Lyon County School District for the purpose of acquiring, constructing, improving and equipping school facilities and refunding, paying and discharging certain outstanding bonds of the District; authorizing the issuance of the Lyon County School District, Nevada, General Obligation (Limited Tax) School Improvement and Refunding Bonds, Series 2021, in the maximum aggregate principal amount of \$33,000,000; providing the terms, conditions and form of the bonds; and providing the effective date.

Background Information

Lyon County School District is in the process of securing funding for the Fernley Gymnasium addition and other future capital projects throughout the District.

This is Bond Resolution Adoption is in conjunction with the September 2019 board meeting where the Board of Trustees adopted a Bond Resolution concerning the financing of school improvements; directing the Director of Business Services to notify the Lyon County Debt Management Commission of the District’s proposal to issue general obligation bonds, in one or more series, in the maximum aggregate principal amount of \$50,000,000; authorizing the Director of Business Services or the Superintendent to arrange for the sale of bonds; providing certain details in connection therewith; and providing the effective date.

Budget Considerations

The Districts’ Capital Improvement Plan and FY 2021 Budget includes funding to begin the Fernley Gymnasium addition through the use of bond funds.

Discussed at Prior Meetings

September 2019

Attachments:

Bond Notice Resolution

Respectfully Submitted,
Harman Bains, Director of Business Services

RESOLUTION

A RESOLUTION DESIGNATED AS THE “2021 SCHOOL IMPROVEMENT AND REFUNDING BOND RESOLUTION”; DECLARING THE NECESSITY OF INCURRING A BONDED INDEBTEDNESS ON BEHALF OF THE LYON COUNTY SCHOOL DISTRICT FOR THE PURPOSE OF ACQUIRING, CONSTRUCTING, IMPROVING AND EQUIPPING SCHOOL FACILITIES AND REFUNDING, PAYING AND DISCHARGING CERTAIN OUTSTANDING BONDS OF THE DISTRICT; AUTHORIZING THE ISSUANCE OF THE LYON COUNTY SCHOOL DISTRICT, NEVADA, GENERAL OBLIGATION (LIMITED TAX) SCHOOL IMPROVEMENT AND REFUNDING BONDS, SERIES 2021, IN THE MAXIMUM AGGREGATE PRINCIPAL AMOUNT OF \$33,000,000; PROVIDING THE FORM OF THE BONDS; PROVIDING OTHER DETAILS IN CONNECTION THEREWITH; RATIFYING ACTION PREVIOUSLY TAKEN RELATING THERETO; AND PROVIDING THE EFFECTIVE DATE HEREOF.

WHEREAS, the Lyon County School District in the County of Lyon and State of Nevada (the “District”, the “County”, and the “State”, respectively) was duly organized and is operating in accordance with the provisions of Nevada Revised Statutes (“NRS”); and

WHEREAS, pursuant to NRS chapter 387 and all laws amendatory thereof and supplemented therein, including the Local Government Securities Law, being NRS 350.500 through 350.720, and all laws amendatory thereof (the “Bond Act”), the District has heretofore issued and delivered its Lyon County School District, Nevada, General Obligation (Limited Tax) School Improvement Bonds (PSF Guaranteed), Series 2011 (the “2011 Bonds”) and its Lyon County School District, Nevada, General Obligation (Limited Tax) School Improvement and Refunding Bonds, Series 2020A (the “2020A Bonds”); and

WHEREAS, the Board of Trustees of the District (the “Board”) has determined and does hereby declare:

(A) Pursuant to NRS 387.335 (the “Project Act”), the Board is authorized and empowered to borrow money for the purposes of acquiring, constructing, improving and equipping school facilities (the “Improvement Project”) and pursuant to the Bond Act, the Board is

authorized to refund and defease certain outstanding bonds of the District for the purpose of reducing interest rates and effecting other economies, accelerating, decelerating or modifying the payment of such obligations, or any combination thereof (the “Refunding Project” and collectively with the Improvement Project, the “Project”) and provide for the debt service reserve required by NRS 350.020(5) and to evidence such borrowing by the issuance of bonds;

(B) Chapter 350 of NRS in effect requires compliance with:

(i) NRS 350.011 through 350.0165, and all laws amendatory thereof (the “Bond Commission Act”),

(ii) NRS 350.020 through 350.070, and all laws amendatory thereof (the “Bond Election Act”),

(iii) NRS 350.105 through 350.195, and all laws amendatory thereof (the “Bond Sale Act”), and

(iv) the Bond Act;

(C) In the judgment of the Board, the public interest, health, welfare, and safety require the Improvement Project; and

WHEREAS, the Bond Election Act, in effect, provides in part that:

(A) When any municipality proposes to issue or incur general obligations (with certain exceptions not here applicable), the proposal must be submitted to the electors of the municipality at a general or special election called for that purpose, and

(B) If a majority of the electors voting on the question is in favor of the proposal submitted, the proposal is carried; and

WHEREAS, a bond question was duly submitted to a vote of the qualified electors of the District (herein, the “Bond Question”) at an election held on Tuesday, November 7, 2006 (the “Election”), in the manner provided by the Bond Election Act and by the general election laws of the State, i.e., Chapter 293 of NRS, and all laws amendatory thereof (the “General Election Act”); and

WHEREAS, the Bond Question was approved by a majority of the qualified electors voting thereon at the Election, and the results thereof have heretofore been declared; and

WHEREAS, pursuant to NRS 350.0201, such approval shall be deemed to constitute approval of the qualified electors for the issuance of general obligation bonds by the Board pursuant

to subsection 4 of NRS 350.020 for a period of 10 years commencing on November 7, 2016, and no other approval of the qualified electors is required for such issuance of general obligation bonds pursuant to the provisions of NRS 350.020 by the Board for that period; and

WHEREAS, pursuant to the Bond Commission Act and NRS 350.020(4), the Board heretofore submitted to the Debt Management Commission of Lyon County (the “Commission”) the District’s proposal to issue general obligation bonds, in one series or more, in an aggregate principal amount not to exceed \$50,000,000, to finance the Improvement Project (the “Proposal”); and

WHEREAS, the Commission, pursuant to the Bond Commission Act, duly approved the Proposal by adoption of a resolution approving the Proposal; and

WHEREAS, in accordance with the Proposal, the District has previously issued its 2020A Bonds, in the principal amount of \$15,000,000 allocable to the cost of the Improvement Project; and

WHEREAS, pursuant to the approval of the Proposal by the Commission, the District has remaining authorization to issue, in one series or more, general obligation bonds, in an aggregate principal amount not to exceed \$35,000,000 to defray wholly or in part the remaining cost of the Improvement Project; and

WHEREAS, the existing tax for debt service currently levied by the District will at least equal the amount required to pay the principal and interest on the outstanding general obligations of the District and the Bonds (as defined below); and

WHEREAS, after a sale of the Bonds (as defined below) in accordance with the Bond Sale Act, the District’s Director of Business Services, as the chief financial officer of the District (the “Director of Business Services”), or, in his absence, the District’s Superintendent, as the chief administrative officer of the District (the “Superintendent”) is hereby authorized to specify in the Certificate of the Director of Business Services (defined below) which principal installments of the 2011 Bonds, if any, will be refunded (the “2011 Refunded Bonds”) and which principal installments of the 2020A Bonds, if any, will be refunded (the “2020A Refunded Bonds” and together with the 2011 Refunded Bonds, the “Refunded Bonds”) and the date(s) on which the Refunded Bonds will be called for redemption; and to sell the “Lyon County School District, Nevada, General Obligation (Limited Tax) School Improvement and Refunding Bonds, Series 2021”

(the “Bonds” or the “Bond”) to the best bidder therefor (the “Purchaser”); and to accept a binding bid for the Bonds; and

WHEREAS, the Bonds are to bear interest at the rates per annum provided in the bond purchase proposal submitted by the Purchaser (the “Bond Purchase Proposal”) and accepted by the Director of Business Services or, in his absence, the Superintendent, which rates must not exceed by more than 3% the Index of Twenty Bonds most recently published in The Bond Buyer prior to the time bids were received for the Bonds, and are to be sold at a price equal to the principal amount thereof (not to exceed the aggregate principal amount of \$33,000,000 for the Project), plus a premium or less a discount not exceeding 9% of the principal amount thereof, all as specified by the Director of Business Services, or in his absence, the Superintendent in a certificate dated on or before the date of delivery of the Bonds (the “Certificate of the Director of Business Services”); and

WHEREAS, the Board hereby elects to have the provisions of NRS Chapter 348 apply to the Bonds; and

WHEREAS, the Board has determined and does hereby declare that each of the limitations and other conditions to the issuance of the Bonds in the Bond Act and in any other relevant act of the State or the Federal government has been met; and pursuant to NRS 350.708, this determination of the Board that the limitations in the Bond Act have been met shall be conclusive in the absence of fraud or arbitrary or gross abuse of discretion.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE LYON COUNTY SCHOOL DISTRICT, LYON COUNTY, NEVADA:

Section 1. **Short Title.** This Resolution shall be known and may be cited as the “2021 School Improvement and Refunding Bond Resolution” (the “Resolution”).

Section 2. **Acceptance of Purchase Proposal; Approval of Official Statement.** The Director of Business Services, or in his absence, the Superintendent is authorized to accept the Bond Purchase Proposal submitted by the Purchaser, subject to the terms and conditions specified herein. The preliminary official statement concerning the Bonds (the “Preliminary Official Statement”) in substantially the form now on file with the District is hereby authorized and the Director of Business Services, or in his absence the Superintendent, is hereby authorized to deem the Preliminary Official Statement “final” for purposes of Rule 15c2-12 of the Securities and Exchange

Commission. The distribution of the Preliminary Official Statement to prospective purchasers of the Bonds is hereby approved and authorized. The preparation of a final official statement in substantially the form of the Preliminary Official Statement with such amendments as the Director of Business Services or Superintendent shall approve (the “Official Statement”) and the distribution of the Official Statement are hereby authorized, directed and approved. The Director of Business Services or Superintendent is hereby authorized and directed to affix his signature to the Official Statement for and on behalf of the Board. The Director of Business Services, or in his absence the Superintendent, is authorized to accept the Bond Purchase Proposal submitted by the Purchaser by executing the Certificate of the Director of Business Services, subject to the terms and conditions specified herein.

Section 3. **Ratification.** All action heretofore taken (not inconsistent with the provisions of this Resolution) by the District, the officers of the District, and otherwise by the District directed:

A. **Project.** Toward the Project, and

B. **Bonds.** Toward the sale and delivery of the Bonds for that purpose, be, and the same hereby is, ratified, approved and confirmed, including, without limitation, the sale of the Bonds to the Purchaser and preparation, distribution and execution of the Preliminary Official Statement for the Bonds and a final Official Statement in connection with the sale of the Bonds.

Section 4. **Necessity of Project and Bonds.** It is necessary and in the best interests of the District, its officers and the inhabitants of the District, that the District effect the Project and defray wholly or in part the cost thereof by the issuance of the Bonds therefor; and it is hereby so determined and declared.

Section 5. **Authorization of Project and Escrow Agreement.** The Board hereby authorizes the Project. The officers of the Board designated therein are authorized to execute and deliver on behalf of the District the agreement (the “Escrow Agreement”) between the District and U.S. Bank National Association, or its successor (herein, the “Escrow Bank”) in substantially the form now on file with the District, with such changes as designated by the Director of Business Services, or in his absence, the Superintendent, which are consistent with the provisions of this Resolution.

Section 6. **Life of the Project; Estimated Cost of Project.** The Board has determined and hereby declares that the estimated life of the facilities financed and refinanced by the Project is not less than 30 years from the date of the Bonds and the Bonds shall mature over a term not exceeding such estimated life. The cost of the Project is estimated not to exceed the proceeds of the Bonds (i.e., the principal amount of the Bonds plus a premium or less a discount not exceeding 9% of the principal amount thereof), excluding any such cost defrayed or to be defrayed by any source other than the proceeds of the Bonds.

Section 7. **Resolution to Constitute Contract.** In consideration of the purchase and the acceptance of the Bonds by those who shall hold the same from time to time, the provisions of this Resolution shall constitute a contract between the District and the registered owners from time to time of the Bonds.

Section 8. **Bonds Equally Secured.** The covenants and agreements herein set forth shall be for the equal benefit, protection and security of the registered owners of any and all of the outstanding Bonds, all of which, regardless of the time or times of their issue or maturity, shall be of equal rank without preference, priority or distinction, except as otherwise expressly provided in or pursuant to this Resolution.

Section 9. **General Obligations.** All of the Bonds, as to principal of, any prior redemption premiums and interest thereon (the “Bond Requirements”), shall constitute general obligations of the District, which hereby pledges its full faith and credit for their payment. The Bonds as to all Bond Requirements shall be payable from general (ad valorem) taxes (the “General Taxes”) as herein provided.

Section 10. **Limitations Upon Security.** The payment of the Bonds is not secured by any encumbrance, mortgage or other pledge of property of the District, except the proceeds of General Taxes and any other moneys pledged for the payment of the Bonds. No property of the District, subject to such exception, shall be liable to be forfeited or taken in payment of the Bonds.

Section 11. **Authorization of Bonds.** For the purpose of defraying wholly or in part the cost of the Project, it is hereby declared necessary that the District issue, and there are hereby authorized to be issued, pursuant to the Bond Act, and all laws thereunto enabling, the “Lyon County School District, Nevada, General Obligation (Limited Tax) School Improvement and Refunding

Bonds, Series 2021,” in the aggregate principal amount to be specified in the Certificate of the Director Finance (not to exceed the aggregate principal amount of \$33,000,000 for the Project).

Section 12. **Bond Details.** The Bonds shall be issued in fully registered form. The Bonds shall be dated as of the date of delivery of the Bonds. Except as provided in Section 16 hereof, the Bonds shall be issued in denominations of \$5,000 and any integral multiple thereof. The Bonds shall be numbered from 1 upward and shall bear interest (calculated on the basis of a 360 day year consisting of twelve 30 day months) at the rates shown in the Certificate of the Director of Business Services, from their date until their respective fixed maturity dates, payable on June 1 and December 1 of each year commencing on the first June 1 or December 1 occurring at least 90 days after delivery of the Bonds, except that Bonds which are reissued upon transfer, exchange or other replacement shall bear interest from the most recent interest payment date to which interest has been paid or duly provided for, or if no interest has been paid, from the date of the Bonds. The Bonds shall mature on the dates and in the amounts as set forth in the Certificate of the Director of Business Services (not to exceed 30 years from the date of the Bonds).

The principal of any Bond shall be payable to the registered owner thereof as shown on the registration records kept by U.S. Bank National Association or any successor thereof (the “Registrar”), upon maturity thereof and upon presentation and surrender at U.S. Bank National Association as Paying Agent (the “Paying Agent”), or such other office as designated by the Paying Agent. If any Bond shall not be paid upon presentation and surrender at or after maturity, it shall continue to draw interest at the interest rate borne by said Bond until the principal thereof is paid in full.

Except as provided in Section 16 hereof, payment of interest on any Bond shall be made to the registered owner thereof by check or draft mailed by the Paying Agent on each interest payment date (or, if such interest payment date is not a business day, on the next succeeding business day), to the registered owner thereof at his address as shown on the registration records kept by the Registrar at the close of business on the fifteenth day of the calendar month preceding such interest payment date (the “Regular Record Date”); but any such interest not so timely paid or duly provided for shall cease to be payable to the person who is the registered owner thereof at the close of business on the Regular Record Date and shall be payable to the person who is the registered owner thereof at

the close of business on a special record date for the payment of any such defaulted interest (a “Special Record Date”). Such Special Record Date shall be fixed by the Registrar whenever moneys become available for payment of the defaulted interest, and notice of the Special Record Date shall be given to the registered owners of the Bonds not less than ten days prior thereto by first class mail to each such registered owner as shown on the Registrar’s registration records on a date selected by the Registrar, stating the date of the Special Record Date and the date fixed for the payment of such defaulted interest. The Paying Agent may make payments of interest on any Bond by such alternative means as may be mutually agreed to between the owner of such Bond and the Paying Agent (provided, however, that the District shall not be required to make funds available to the Paying Agent prior to the due dates of interest and principal, respectively). All such payments shall be made in lawful money of the United States of America.

Section 13. **Redemption.**

A. **Optional Redemption.** Bonds, or portions thereof (\$5,000 or any integral multiple), maturing on and after the date set forth in the Certificate of the Director of Business Services shall be subject to redemption prior to their respective maturities, at the option of the District on and after the date set forth in the Certificate of the Director of Business Services, in whole at any time or in part at any time, from such maturities as are selected by the District, and if less than all of the Bonds of a maturity are to be redeemed, the Bonds of such maturity are to be redeemed by lot within a maturity (giving proportionate weight to Bonds in denominations larger than \$5,000), in such other manner as the Paying Agent may determine, for the principal amount of each Bond or portion thereof so redeemed and accrued interest thereon to the redemption date, and a premium, if any, as set forth in the Certificate of the Director of Business Services.

B. **Mandatory Sinking Fund Redemption.** The Bonds maturing on the dates specified in the Certificate of the Director of Business Services (the “Term Bonds”), if any, are subject to mandatory sinking fund redemption at redemption price equal to 100% of the principal amount thereof and accrued interest to the redemption date. As and for a sinking fund for the redemption of those Term Bonds there shall be deposited into the Principal Account on or before the dates designated in the Certificate of the Director of Business Services, a sum which, together with

other moneys available therein is sufficient to redeem the Term Bonds on the dates and in the principal amounts provided in the Certificate of the Director of Business Services.

Not more than 60 days nor less than 30 days prior to the sinking fund payment dates for the Term Bonds, the Registrar shall proceed to select for redemption (by lot in such manner as the Registrar may determine) from all outstanding Term Bonds, a principal amount of the Term Bonds equal to the aggregate principal amount of Bonds redeemable with the required sinking fund payments, and shall call such Term Bonds or portions thereof for redemption from the sinking fund on the next principal payment date, and give notice of such call as provided in Section 13(D) of this Resolution.

At the option of the Board to be exercised by delivery of a written certificate to the Registrar not less than sixty days next preceding any sinking fund redemption date, it may (i) deliver to the Registrar for cancellation Term Bonds or portions thereof (\$5,000 or any integral multiple thereof) in an aggregate principal amount desired by the Board or, (ii) specify a principal amount of Term Bonds or portions thereof (\$5,000 or any integral multiple thereof) which prior to said date have been redeemed (otherwise than through the operation of the sinking fund) and canceled by the Registrar and not theretofore applied as a credit against any sinking fund redemption obligation. Each Term Bond or portion thereof so delivered or previously redeemed which is a part of the maturity which would be subject to mandatory redemption on the following principal payment date shall be credited by the Registrar at 100% of the principal amount thereof against the obligation of the Board on the sinking fund redemption dates and any excess shall be so credited against future sinking fund redemption obligations in such manner as the Board determines. In the event the Board shall avail itself of the provisions of clause (i) of the first sentence of this paragraph, the certificate required by the first sentence of this paragraph shall be accompanied by the respective Term Bonds or portions thereof to be canceled, or in the event the Term Bonds are registered in the name of Cede & Co., as provided in Section 16 of this Resolution, the certificated required by the first sentence of this paragraph shall be accompanied by such direction and evidence of ownership as is satisfactory to The Depository Trust Company.

C. Partial Redemption. If any Bond is in a denomination larger than \$5,000, a portion of such Bond (\$5,000 of principal amount thereof, or any integral thereof) may be redeemed

pursuant to subsection A or B hereof, as appropriate, in which case the Registrar, except as provided in Section 12 hereof, shall, without charge to the owner of such Bond, authenticate and issue a replacement Bond or Bonds for the unredeemed portion thereof. In the case of a partial redemption of Bonds of a single maturity pursuant to subsection A or B hereof, the Paying Agent shall select the Bonds to be redeemed by lot at such time as directed by the District (but at least 30 days prior to the redemption date), and if such selection is more than 60 days before a redemption date, shall direct the Registrar to appropriately identify the Bonds so called for redemption by stamping them at the time any Bond so selected for redemption is presented to the Registrar for stamping or for transfer or exchange, or by such other method of identification as is deemed adequate by the Registrar and any Bond or Bonds issued in exchange for, or to replace, any Bond so called for prior redemption shall likewise be stamped or otherwise identified.

D. Notice of Prior Redemption. Unless waived by any registered owner of a Bond to be redeemed, notice of prior redemption shall be given by the Registrar, by electronic mail as long as Cede & Co. or a nominee or successor depository is registered owner of the Bonds, and otherwise by first-class mail, at least 30 days but not more than 60 days prior to the Redemption Date to the registered owner of any Bond (initially Cede & Co.) all or a part of which is called for prior redemption at his or her address as it last appears on the registration records kept by the Registrar, to the insurer of the Bonds, if any, and by electronic mail to the Municipal Securities Rulemaking Board via its Electronic Municipal Market Access system (“MSRB”). The notice shall identify the Bonds and state that on such date the principal amount thereof will become due and payable at the Paying Agent (accrued interest to the Redemption Date being payable by mail or as otherwise provided in this Resolution), and that after such Redemption Date interest will cease to accrue. After such notice and presentation of said Bonds, the Bonds called for redemption will be paid. Actual receipt of notice by the MSRB, the insurer of the Bonds, if any, or any registered owner of Bonds shall not be a condition precedent to redemption of such Bonds. Failure to give such notice to the MSRB, the insurer of the Bonds, if any, or the registered owner of any Bond designated for redemption, or any defect therein, shall not affect the validity of the proceedings for the redemption of any other Bond. A certificate by the Registrar that notice of call and redemption has been given as provided in this Section shall be conclusive as against all parties; and no owner whose Bond is called

for redemption or any other owner of any Bond may object thereto or may object to the cessation of interest on the Redemption Date on the ground that he failed actually to receive such notice of redemption.

Notwithstanding the provisions of this section, any notice of redemption may contain a statement that the redemption is conditioned upon the receipt by the Paying Agent of funds on or before the date fixed for redemption sufficient to pay the redemption price of the Bonds so called for redemption, and that if such funds are not available, such redemption shall be canceled by written notice to the owners of the Bonds called for redemption in the same manner as the original redemption notice was given.

Section 14. **Negotiability.** Subject to the registration provisions herein provided, the Bonds shall be fully negotiable within the meaning of and for the purposes of the Uniform Commercial Code -- Investment Securities, and each registered owner shall possess all rights enjoyed by registered owners of negotiable instruments under the Uniform Commercial Code -- Investment Securities.

Section 15. **Registration, Transfer and Exchange of Bonds.**

Except as otherwise provided in Section 16 hereof:

A. Records for the registration and transfer of the Bonds shall be kept by the Registrar. Upon the surrender for transfer of any Bond at the Registrar, duly endorsed for transfer or accompanied by an assignment in form satisfactory to the Registrar duly executed by the registered owner or his attorney duly authorized in writing, the Registrar shall authenticate and deliver in the name of the transferee or transferees a new Bond or Bonds of a like aggregate principal amount and of the same maturity bearing a number or numbers not previously assigned. Bonds may be exchanged at the Registrar for an equal aggregate principal amount of Bonds of the same maturity of other authorized denominations, as provided in Section 12 hereof. The Registrar shall authenticate and deliver the Bond or Bonds which the registered owner making the exchange is entitled to receive, bearing number or numbers not previously assigned. Such transfers and exchanges of Bonds shall be without charge to the owner or any transferee, but the Registrar shall require the payment by the owner of any Bond requesting exchange or transfer, of any tax or other governmental charge required to be paid with respect to such exchange or transfer.

B. The person in whose name any Bond shall be registered, on the registration records kept by the Registrar, shall be deemed and regarded as the absolute owner thereof for the purpose of making payment thereof (except to the extent otherwise provided in Section 12 hereof with respect to interest payments) and for all other purposes; and payment of or on account of either principal or interest on any Bond shall be made only to or upon the written order of the registered owner thereof or his legal representative, but such registration may be changed upon transfer of such Bond in the manner and subject to the conditions and limitations provided herein. All such payments shall be valid and effectual to discharge the liability upon such Bond to the extent of the sum or sums so paid.

C. If any Bond shall be lost, stolen, destroyed, or mutilated, the Registrar shall, upon receipt of such evidence, information or indemnity relating thereto as it or the District may reasonably require, and upon payment of all expenses in connection therewith, authenticate and deliver a replacement Bond or Bonds of a like aggregate principal amount and of the same maturity, bearing a number or numbers not previously assigned. If such lost, stolen, destroyed, or mutilated Bond shall have matured, the Registrar may direct that such Bond be paid by the Paying Agent in lieu of replacement.

D. Whenever any Bond shall be surrendered to the Paying Agent upon payment thereof, or to the Registrar for transfer, exchange or replacement as provided herein, such Bond shall be promptly canceled by the Paying Agent or Registrar.

Section 16. **Use of Depository.**

A. Notwithstanding the foregoing provisions of Sections 12 through 15 of this Resolution, the Bonds shall initially be evidenced by one Bond for each year in which the principal of the Bonds comes due, in the case of a Bond in a denomination equal to the amount of principal coming due in that year, or in the case of Bonds subject to mandatory sinking fund redemption, one Bond for each term, in a denomination equal to the aggregate amount of principal coming due in that term. Such initially delivered Bonds shall be registered in the name of "Cede & Co." as nominee for The Depository Trust Company, the depository for the Bonds. The Bonds may not thereafter be transferred or exchanged except:

(1) To any successor of The Depository Trust Company or its nominee which successor must be both a “clearing corporation” as defined in of NRS 104.8102, and a qualified and registered “clearing agency” under Section 17A of the Securities Exchange Act of 1934, as amended;

(2) Upon the resignation of The Depository Trust Company or a successor or new depository under clause (1) or this clause (2) of this Subsection A or a determination by the Board that The Depository Trust Company or such successor or new depository is no longer able to carry out its functions and the designation by the Board of another depository institution, acceptable to the Board which must be both a “clearing corporation” as defined in NRS 104.8102 and a qualified and registered “clearing agency” under Section 17A of the Securities Exchange Act of 1934, as amended, to carry out the functions of The Depository Trust Company or such successor or new depository; or

(3) Upon the resignation of The Depository Trust Company or a successor depository or new depository under clause (1) or (2) of this Subsection A or a determination by the Board that The Depository Trust Company or such successor or new depository is no longer able to carry out its functions and the failure by the Board, after reasonable investigation, to locate another qualified depository institution acceptable to the Board under clause (2) to carry out the functions of The Depository Trust Company or such successor or new depository.

B. In the case of a transfer to a successor of The Depository Trust Company or its nominee as referred to in clause (1) of subsection A hereof or in the case of designation of a new depository pursuant to clause (2) of subsection A hereof upon receipt of the outstanding Bonds by the Registrar, together with written instructions for transfer satisfactory to the Registrar, a single new Bond shall be issued to such successor or new depository, as the case may be, for each maturity of the Bonds then outstanding, registered in the name of such successor or new depository, as the case may be, or its nominee, as is specified in such written transfer instructions. In the case of a determination under clause (3) of subsection A hereof and the failure, after reasonable investigation to locate another depository institution for the Bonds acceptable to the Board and upon receipt of outstanding Bonds by the Registrar together with written instructions for transfer satisfactory to the Registrar, new Bonds shall be issued in the denominations of \$5,000 or any integral multiple thereof,

as provided in and subject to the limitations of Section 12 hereof, registered in the names of such persons, and in such denominations as are requested in such written transfer instructions; however, the Registrar shall not be required to deliver such new Bonds within a period of less than 60 days from the date of receipt of such written transfer instructions.

C. The District shall be entitled to treat the registered owner of any Bond as the absolute owner thereof for all purposes of this resolution and any applicable laws notwithstanding any notice to the contrary received by the Registrar or the District and the District shall have no responsibility for transmitting payments to the beneficial owners of the Bonds held by The Depository Trust Company or any successor or new depository named pursuant to subsection A hereof.

D. The District and the Registrar shall endeavor to cooperate with The Depository Trust Company or any successor or new depository named pursuant to clause (1) or (2) of subsection A hereof in effectuating payment of the Bond Requirements of the Bonds by arranging for payment in such a manner that funds representing such payments are available to the depository on the day they are due.

Section 17. **Execution of Bonds.** The Bonds shall be executed as follows:

A. **Filings with Secretary of State.** Pursuant to NRS 350.638, as amended and to the act cited as the Uniform Facsimile Signatures of Public Officials Act, cited as chapter 351 of NRS, and prior to the execution of any Bonds by facsimile signature, the President and the Clerk of the Board (the “President” and the “Clerk”, respectively), and the County Treasurer shall each file with the Secretary of State of the State of Nevada his or her manual signature certified by him or her under oath.

B. **Manner of Execution.** Each Bond shall be signed and executed in the name of and on behalf of the District with the manual or facsimile of the signature of the President, and shall be countersigned, subscribed, and executed with the manual or facsimile signature of the County Treasurer; shall be authenticated with the manual or facsimile impression of the official seal of the District; and each Bond shall be signed, executed, and attested with such a manual or facsimile of the signature of the Clerk.

C. Authentication. No Bond shall be valid or obligatory for any purpose unless the certificate of authentication thereon, substantially in the form hereinafter provided, has been duly manually executed by the Registrar. The Registrar's certificate of authentication shall be deemed to have been duly executed by it if manually signed by an authorized officer of the Registrar, but it shall not be necessary that the same officer sign the certificate of authentication on all of the Bonds issued hereunder. By authenticating any of the Bonds delivered pursuant to this Resolution, the Registrar shall be deemed to have assented to all of the provisions of this Resolution.

Section 18. Use of Predecessor's Signature. The Bonds bearing the signatures of the officers in office at the time of the signing thereof shall be the valid and binding obligations of the District, notwithstanding that before the delivery thereof and payment therefor any or all of the persons whose signatures appear thereon shall have ceased to occupy their respective offices. The President, the Clerk and the County Treasurer, at the time of the execution of a signature certificate pertaining to the Bonds by each of those officers, may adopt as and for his or her own facsimile signature the facsimile signature of his or her predecessor in office if such facsimile signature appears upon any of the Bonds.

Section 19. Incontestable Recital. Pursuant to NRS 350.628, the Bonds shall contain a recital that they are issued pursuant to the Bond Act, which recital shall be conclusive evidence of the validity of the Bonds and the regularity of their issuance.

Section 20. State Tax Exemption. Pursuant to NRS 350.710, the Bonds, their transfer and the income therefrom shall forever be and remain free and exempt from taxation by the State or any subdivision thereof, except for the tax on estates imposed pursuant to the provisions of Chapter 375A of NRS and the tax on generation-skipping transfers imposed pursuant to the provisions of Chapter 375B of NRS.

Section 21. Bond Execution. The President, the Clerk and the County Treasurer are hereby authorized and directed to prepare and to execute the Bonds as herein provided.

Section 22. Registration.

A. Before any Bonds are delivered, they shall be registered by the Registrar. The register shall show:

- (1) The aggregate principal amount of the Bonds and the denomination of each Bond;
- (2) The date of payment of each of the Bonds; and

(3) The rate of interest which each of the Bonds bears.

B. In addition, the Registrar shall maintain the registration records of the District for the Bonds showing the name and address of the registered owner of each Bond authenticated and delivered, the date of authentication, the maturity of the Bond and its interest rate, principal amount and number.

Section 23. **Bond Delivery**. After such registration, in accordance with the terms of this Resolution, the Registrar shall cause the Bonds to be delivered to the Purchaser, upon due payment being made.

Section 24. **Bond Form**. Subject to the provisions of this Resolution, each Bond shall be in substantially the following form, with such omissions, insertions, endorsements, and variations as to any recitals of fact or other provisions as may be required by the circumstances, be required by this Resolution, or be consistent with this Resolution and necessary or appropriate to conform to the rules and requirements of any governmental authority or any usage or requirement of law with respect thereto:

(Form of the Bond)

TRANSFER OF THIS BOND OTHER THAN BY REGISTRATION IS NOT EFFECTIVE

**LYON COUNTY SCHOOL DISTRICT, NEVADA
GENERAL OBLIGATION (LIMITED TAX)
SCHOOL IMPROVEMENT AND REFUNDING BONDS
SERIES 2021**

NO. _____ \$ _____

Interest Rate Maturity Date Dated As Of CUSIP
_____% per _____ 1, _____ _____ , 2021
annum

REGISTERED OWNER: CEDE & CO.

PRINCIPAL AMOUNT: _____ DOLLARS

The Lyon County School District in the County of Lyon and State of Nevada (the “District”, the “County”, and the “State”, respectively), hereby acknowledges itself indebted and for value received hereby promises to pay the Registered Owner above specified, the Principal Amount specified above, on the Maturity Date specified above and to pay interest thereon on June 1 and December 1 of each year commencing on _____ 1, 202_, at the Interest Rate per annum specified above, until the principal sum is paid or payment has been provided therefor. This Bond will bear interest from the most recent interest payment date to which interest has been paid or provided for, or, if no interest has been paid, from the date of this Bond. The principal of this Bond is payable upon presentation and surrender hereof at the office of the District’s registrar and paying agent (the “Registrar” or the “Paying Agent”), presently U.S. Bank National Association, or such other office as designated by the Paying Agent. Interest on this Bond will be paid on each interest payment date (or, if such interest payment date is not a business day, on the next succeeding business day), by check or draft mailed to the person in whose name this Bond is registered (the “registered owner”) in the registration records of the District maintained by the Registrar and at the address appearing thereon at the close of business on the fifteenth day of the calendar month next preceding such interest payment date (the “Regular Record Date”). Any such interest not so timely paid or duly provided for shall cease to be payable to the person who is the registered owner hereof at the close of business on the Regular Record Date and shall be payable to the person who is the registered owner hereof at the close of business on a Special Record Date for the payment of any defaulted interest. Such Special Record Date shall be fixed by the Registrar whenever moneys become available for payment of the defaulted interest, and notice of the Special Record Date shall be given to the registered owners of the Bonds of the series of which this is one (the “Bonds”) not less than ten days prior thereto. If, upon representation at maturity, payment of this Bond is not made as herein provided, interest shall

continue at the same rate specified above until the principal hereof is paid in full. All such payments shall be made in lawful money of the United States of America without deduction for the services of the Paying Agent or Registrar.

The Bonds are issuable solely as fully registered Bonds in denominations of \$5,000 each or any integral multiple thereof and are exchangeable for fully registered Bonds of the same maturity in equal aggregate principal amounts and in authorized denominations at the aforesaid office of the Registrar (and Paying Agent), but only in the manner, subject to the limitations, and on payment of the charges provided in the resolution of the Board of Trustees of the Lyon County School District (the “Board”) adopted and approved on January 26, 2021 authorizing the issuance of the Bonds (the “Resolution”).

This Bond may not be exchanged or transferred except in circumstances specified in Section 16 of the resolution of the Board of Trustees of the Lyon County School District (the “Board”) adopted and approved on January 26, 2021, authorizing the issuance of the Bonds (the “Resolution”) and only at the times subject to payment of the charges specified in the Resolution.

The Bonds are subject to redemption prior to their respective maturities as set forth in the Certificate of the Director of Business Services.

Unless this certificate is presented by an authorized representative of The Depository Trust Company, a New York corporation (“DTC”), to Issuer or its agent for registration of transfer, exchange, or payment, and any certificate issued is registered in the name of Cede & Co., or in such other name as is requested by an authorized representative of DTC (and any payment is made to Cede & Co. Or to such other entity as is requested by an authorized representative of DTC), ANY TRANSFER, PLEDGE, OR OTHER USE HEREOF FOR VALUE OR OTHERWISE BY OR TO ANY PERSON IS WRONGFUL inasmuch as the registered owner hereof, Cede & Co., has an interest herein.

This Bond must be registered in the name of the owner as to both principal and interest on the registration records kept by the Registrar in conformity with the provisions stated herein and endorsed hereon and subject to the terms and conditions set forth in the Resolution. No transfer of this Bond shall be valid unless made on the registration records maintained at the office of the Registrar by the registered owner or his attorney duly authorized in writing.

This Bond is fully transferable by the registered owner hereof in person or by his duly authorized attorney on the registration records kept by the Registrar upon ‘surrender of this Bond together with a duly executed written instrument of transfer satisfactory to the Registrar. Upon such transfer a new fully registered Bond of authorized denomination or denominations of the same aggregate principal amount and maturity will be issued to the transferee in exchange for this Bond, subject to such terms and conditions as set forth in the Resolution.

The District and the Registrar and Paying Agent may deem and treat the person in whose name this Bond is registered as the absolute owner hereof for the purpose of making payment

(except to the extent otherwise provided herein and in the Resolution with respect to the Regular and Special Record Dates for the payment of interest) and for all other purposes and neither the District nor the Registrar and Paying Agent shall be affected by notice to the contrary.

This Bond is issued by the Board in the name of and on behalf of the District and upon the credit thereof, for the purposes of acquiring, constructing, improving and equipping school facilities and refunding, paying and discharging certain outstanding bonds of the District under the authority of and in full conformity with the Constitution and statutes of the State and pursuant to the Resolution duly adopted by the Board prior to the issuance of this Bond.

It is hereby certified, recited and warranted that all the requirements of law have been fully complied with by the proper officers of the District in the issuance of this Bond; that the total indebtedness of the District, including that of this Bond, does not exceed any limit of indebtedness prescribed by the Constitution or laws of the State of Nevada; and that provision has been made for the levy and collection of annual general (ad valorem) taxes sufficient to pay the principal and interest (the "Bond Requirements") of this Bond when the same become due (except to the extent any other funds are available therefor), subject to the limitations imposed by the Constitution and statutes of the State of Nevada.

This Bond is issued pursuant to NRS 350.500 through 350.720 and all laws amendatory thereof (designated in NRS 350.500 as the Local Government Securities Law); and pursuant to NRS 350.628, this recital is conclusive evidence of the validity of this Bond and the regularity of its issuance; and, pursuant to NRS 350.710, this Bond, its transfer and the income therefrom shall forever be and remain free and exempt from taxation by the State or any subdivision thereof, except for the tax on estates imposed pursuant to the provisions of Chapter 375A of NRS and the tax on generation-skipping transfers imposed pursuant to the provisions of Chapter 375B of NRS.

No recourse shall be had for the payment of the Bond Requirements of this Bond or for any claim based thereon or otherwise in respect to the Resolution, against any individual member of the Board, or any officer or other agent of the District, past, present or future, either directly or indirectly through the Board, or otherwise, whether by virtue of any constitution, statute or rule of law, or by the enforcement of any penalty or otherwise, all such liability, if any, being by the acceptance of this Bond and as a part of the consideration of its issuance specially waived and released.

The full faith and credit of the District are hereby pledged for the punctual payment of the Bond Requirements of this Bond.

This Bond shall not be valid or obligatory for any purpose until an authorized officer of the Registrar shall have manually signed the certificate of authentication hereon.

IN WITNESS WHEREOF, the Board of Trustees of the Lyon County School District, in the County of Lyon and State of Nevada, has caused this Bond to be executed in the name and on behalf of the District with the manual or facsimile signature of the President of its Board of Trustees,

and to be attested and executed by the manual or facsimile signature of the Clerk of the Board of Trustees, has caused the manual or facsimile of the corporate seal of the District to be affixed hereon, has caused this Bond to be countersigned with the manual or facsimile signature of the County Treasurer of Lyon County, Nevada, all as of _____, 2021.

LYON COUNTY SCHOOL DISTRICT, NEVADA

(Manual or Facsimile Signature)
President, Board of Trustees

(SEAL)

Countersigned:

Attest:

(Manual or Facsimile Signature)
Lyon County Treasurer

(Manual or Facsimile Signature)
Clerk, Board of Trustees

*delete in Bonds initially delivered to purchaser, and in new Bonds issued under clauses (1) or (2) of Section 16A of the Resolution.

**delete if new Bonds are delivered after a determination made pursuant to clause (3) of Section 16A of Resolution.

(End of Form of Bond)

(Form of Registrar's Certificate of Authentication for Bonds)

Date of authentication
and registration: _____

This is one of the Bonds described in the within-mentioned Resolution, and this Bond has been duly registered on the registration records kept by the undersigned as Registrar for such Bonds.

U.S. BANK NATIONAL ASSOCIATION
as Registrar

By _____ (Manual Signature)
Authorized Officer

(End of Form of Registrar's Certificate of Authentication for Bonds)

(Form of Assignment for Bonds)

For value received, the undersigned hereby sells, assigns and transfers unto _____ the within Bond and hereby irrevocably constitutes and appoints _____ attorney, to transfer the same on the records kept for registration of the within Bond, with full power of substitution in the premises.

Dated: _____

Signature Guarantee:

Name and address of transferee:

Social Security or other tax
identification number of
transferee:

Note: The signature to this Assignment must correspond with the name as written on the face of the within Bond in every particular, without alteration or enlargement or any change whatsoever. Signature(s) must be guaranteed by an eligible guarantor institution as defined in 17 CFR § 240.17Ad-15(a)(2).

(End of Form of Assignment for Bonds)

Section 25. **Use of Bond Proceeds.** Upon the issuance of the Bonds, the District shall cause the proceeds of the Bonds to be applied as follows:

A. First, pursuant to NRS 350.020(5), an amount equal to not greater than 10 percent of the proceeds of the Bonds (to the extent not funded out of other legally available monies of the District) shall be deposited in an account heretofore created and designated as the “Lyon County School District, Nevada, General Obligation (Limited Tax) School Improvement Bonds Debt Service Reserve Account “ (the “Reserve Account”) to be held within the District’s debt service fund, together with other available monies of the District, to be maintained as provided in NRS 350.020(5) in an amount at least equal to the lesser of 50% of the amount of principal and interest payments due on all of the outstanding bonds of the District in the next fiscal year or 10 percent of the outstanding principal amount of all of the outstanding bonds of the District, or such other lesser amount as the Nevada Legislature may hereafter allow (the “Minimum Reserve Amount”). Monies in the Reserve Account shall be used for payment of outstanding bonds of the District; and, when legally permissible to do so, monies in the Reserve Account in excess of the Minimum Reserve Amount may be used for the cost of the Improvement Project.

B. Second, an amount sufficient from proceeds of the Bonds, together with other available moneys, if any, shall be deposited into a special account hereby created and designated as the “Lyon County School District, Series 2021, Refunding Account (the “Refunding Account”) to be held by the District and used to immediately refund, pay and discharge the 2020A Refunded Bonds on the date of issuance of the Bonds.

C. Third, there shall be deposited into a special account hereby created and designated as the “Lyon County School District, Series 2021, Escrow Account” (the “Escrow Account”) to be held by the Escrow Bank an amount fully sufficient to establish the Escrow Account, together with any other moneys therein (including any monies deposited therein from the debt service fund for the 2011 Refunded Bonds), and any initial cash balance remaining uninvested, and to buy the Federal Securities designated in the Escrow Agreement for credit to the Escrow Account, to be used solely for the purpose of paying the Bond Requirements of the 2011 Refunded Bonds as provided in the Escrow Agreement.

D. Fourth, the balance remaining after the deposits required by subsections A

through C, as provided above, shall be set aside in a special account designated as the “Lyon County School District, Nevada 2021 Construction Account” (the “Construction Account”), to be used to pay the costs of the Improvement Project, the costs of issuing the Bonds and the costs of rebates to the United States under Section 148 of the Internal Revenue Code of 1986, as amended (the “Tax Code”), which the Board hereby determines are necessary and desirable and appertain to the Project.

After the completion of the Improvement Project or after adequate provision therefor is made, pursuant to NRS 350.650, any unexpended balance of Bond proceeds (or, unless otherwise required by law, any other moneys) remaining in the Construction Account and the Reserve Account (if not needed to comply with the provisions of NRS 350.020(5)) shall be deposited into the Principal Account or Interest Account hereinafter created for the payment of the principal of or interest on the Bonds as the same become due. The annual General Taxes for the payment of the interest on and principal of the Bonds and levied after the deposit into the Interest Account or the Principal Account of any such unexpended Bond proceeds, may be diminished to the extent of the availability of such deposits for the payment of such Bond interest and such Bond principal, as the case may be.

Section 26. **Use of Investment Gain.** Pursuant to NRS 350.658, any gain from any investment and any reinvestment of any proceeds of the Bonds deposited (except proceeds in the Escrow Account) shall be deposited promptly upon the receipt of such gain at any time or from time to time into either the Construction Account to defray, in part, the costs of the Improvement Project, or the Reserve Account to meet the Minimum Reserve Amount, or if adequate provision therefore has been made, into the Bond Fund for the respective payment of the principal of or interest on the Bonds, or any combination thereof. The annual General Taxes for the payment of the principal of or interest on the Bonds levied after such deposits of any such investment or reinvestment gain, may be diminished to the extent of the availability of such deposits for the payment of such Bond principal or interest.

Section 27. **Completion of the Improvement Project.** The District, with the proceeds derived from the sale of the Bonds and deposited in the Construction Account, shall proceed to complete the Improvement Project without delay and with due diligence to the best of the District’s ability, as hereinabove provided. A contract or contracts for the Improvement Project shall

be let as soon as practicable after the delivery of any Bonds except to the extent theretofore let, if theretofore let.

Section 28. **Tax Covenant.** The District covenants for the benefit of the registered owners of the Bonds that it will not take any action or omit to take any action with respect to the Bonds, the proceeds thereof, any other funds of the District or any facilities financed or refinanced with the proceeds of the Bonds if such action or omission (i) would cause the interest on the Bonds to lose its exclusion from gross income for federal income tax purposes under Section 103 of the Tax Code, or (ii) would cause interest on the Bonds to lose its exclusion from alternative minimum taxable income as defined in Section 55(b)(2) of the Tax Code. The foregoing covenant shall remain in full force and effect notwithstanding the payment in full or defeasance of the Bonds until the date on which all obligations of the District in fulfilling the above covenant under the Tax Code have been met.

Section 29. **Prevention of Bond Default.** Subject to the provisions of Sections 25, 31 and 35 hereof, the County Treasurer shall use any Bond proceeds credited to the Reserve Account and the Construction Account (but not the Escrow Account or the Refunding Account), without further order or warrant, to pay the Bond Requirements of the Bonds as the same become due whenever and to the extent moneys otherwise available therefor are insufficient for that purpose, unless such Bond proceeds shall be needed to defray obligations accrued and to accrue under any contracts then existing and relating to the Project. The County Treasurer shall promptly notify the Board of any such use.

Section 30. **Purchaser Not Responsible.** The validity of the Bonds shall not be dependent on or be affected by the validity or regularity of any proceedings relating to the Project. The Purchaser of the Bonds, any associate thereof, and any subsequent registered owner of any Bond shall in no manner be responsible for the application or disposal by the District or by any of its officers, agents and employees of the moneys derived from the sale of the Bonds or of any other moneys herein designated. This provision does not relieve the Escrow Bank of its duties under the Escrow Agreement.

Section 31. **General Tax Levies.** As authorized by NRS 350.596, the interest falling due on the Bonds at any time when there are not on hand from tax levies sufficient funds to

pay the same shall promptly be paid out of the general fund of the District or out of any other funds that may be available for such purpose, including, without limitation, any proceeds of General Taxes. For the purpose of repaying any moneys so paid from any such fund or funds (other than any moneys available without replacement for the payment of such Bond Requirements on other than a temporary basis), and for the purpose of creating funds for the payment of the Bonds and the interest thereon, there are hereby created separate accounts designated respectively as the “Lyon County School District, Nevada, General Obligation (Limited Tax) School Improvement and Refunding Bonds, Series 2021 Interest Account” (the “Interest Account”) and the “Lyon County School District, Nevada, General Obligation (Limited Tax) School Improvement and Refunding Bonds, Series 2021 Principal Account” (the “Principal Account”) (the Interest Account and the Principal Account are collectively referred to as the “Bond Fund”). Pursuant to NRS 350.592 and 350.594, there shall be levied in the calendar year 2021, and annually thereafter, until all of the Bond Requirements of the Bonds shall have been fully paid, satisfied and discharged, a General Tax on all property, both real and personal, subject to taxation within the boundaries of the District, including the net proceeds of mines, fully sufficient to reimburse such fund or funds for such installments of interest, to pay the interest on the Bonds, and to pay and retire the same as hereinabove provided, after there are made due allowances for probable delinquencies. The proceeds of such annual levies shall be duly credited to such separate accounts for the payment of the Bond Requirements. In the preparation of the annual budget or appropriation resolution for the District, the Board shall first make proper provisions through the levy of sufficient General Taxes for the payment of the interest on and the retirement of the principal of the bonded indebtedness of the District, including, without limitation, the Bonds, subject to the limitation imposed by NRS 361.453 and Section 2, art. 10, State Constitution, and the amount of money necessary for this purpose shall be a first charge against all the legally available revenues received by the District.

Section 32. **Priorities for Bonds.** As provided in NRS 361.463, in any year in which the total General Taxes levied against the property in the District by all overlapping units within the boundaries of the District may exceed the limitation of \$3.64 on each \$100 of assessed valuation imposed by NRS 361.453, or a lesser or greater amount fixed by the State board of examiners in any fiscal year, and it shall become necessary by reason thereof to reduce the levies

made by any and all such units, the reduction so made shall be in General Taxes levied by such unit or units (including, without limitation, the District and the State) for purposes other than the payment of their bonded indebtedness, including interest thereon. The General Taxes levied for the payment of such bonded indebtedness and the interest thereon shall always enjoy a priority over General Taxes levied by each such unit (including, without limitation, the District and the State) for all other purposes where reduction is necessary in order to comply with the limitation of NRS 361.453.

Section 33. **Correlation of Levies.** Such General Taxes shall be levied and collected in the same manner and at the same time as other taxes are levied and collected, and the proceeds thereof for the Bonds herein authorized shall be kept by the County Treasurer in the Bond Fund, which account shall be used for no other purpose than the payment of principal and interest, respectively, as the same fall due.

Section 34. **Use of General Fund.** Any sums becoming due on the Bonds at any time when there are on hand from such tax levy or levies (and any other available moneys) insufficient funds to pay the same shall be promptly paid when due from general funds on hand belonging to the District, reimbursement to be made for such general funds in the amounts so advanced than the taxes herein provided for have been collected, pursuant to NRS 350.596.

Section 35. **Use of Other Funds.** Nothing in this Resolution prevents the District from applying any funds (other than General Taxes) that may be available for that purpose to the payment of such interest or principal as the same, respectively, mature, and upon such payments, the levy or levies herein provided may thereupon to that extent be diminished, pursuant to NRS 350.598.

Section 36. **Legislative Duties.** In accordance with NRS 350.592 and 361.463, it shall be the duty of the Board annually, at the time and in the manner provided by law for levying other General Taxes of the District, if such action shall be necessary to effectuate the provisions of this Resolution, to ratify and carry out the provisions hereof with reference to the levy and collection of General Taxes; and the Board shall require the officers of the County to levy, extend and collect such taxes in the manner provided by law for the purpose of creating funds for the payment of the principal of the Bonds and the interest thereon. Such taxes, when collected shall be kept for and applied only to the payment of the principal of and the interest on the Bonds as hereinabove specified.

Section 37. **Appropriation of General Taxes.** In accordance with NRS 350.602, there is hereby specially appropriated the proceeds of such General Taxes to the payment of such principal and interest; and neither such appropriations shall be repealed nor the General Taxes postponed or diminished (except as herein otherwise expressly provided) until the principal of and the interest on the Bonds have been wholly paid.

Section 38. **Maintenance of Escrow Account.**

A. The Escrow Account shall be maintained by the District in an amount at the time of those initial deposits therein and at all times subsequently at least sufficient, together with the known minimum yield to be derived from the initial investment and any temporary reinvestment of the deposits therein or any part thereof in Federal Securities, to pay the interest due in connection with the 2011 Refunded Bonds, both accrued and not accrued, as the same become due up to and including the applicable redemption date for the 2011 Refunded Bonds; and to redeem, on such date the 2011 Refunded Bonds then outstanding, in accordance with the resolution of the Board authorizing the issuance of the 2011 Refunded Bonds.

B. Moneys shall be withdrawn by the Escrow Bank from the Escrow Account in sufficient amounts and at such times to permit the payment without default of interest due in connection with the 2011 Refunded Bonds in accordance with the provisions of the Escrow Agreement. Any moneys remaining in the Escrow Account after provision shall have been made for the redemption in full of the 2011 Refunded Bonds shall be applied to any lawful purpose of the District as the Board may hereafter determine.

C. If for any reason the amount in the Escrow Account shall at any time be insufficient for its purpose, the District shall forthwith from the first moneys available therefore deposit in such account such additional moneys as shall be necessary to permit the payment in full of the principal, interest and any redemption premiums due in connection with the 2011 Refunded Bonds as herein provided.

Section 39. **Redemption of Refunded Bonds.** The paying agent(s) for the Refunded Bonds are hereby authorized and directed to give any necessary notices of prior redemption and defeasance (conditional or otherwise) of the Refunded Bonds for redemption on the redemption dates provided in the Certificate of the Director of Business Services, at the price equal

to the principal amount of each Refunded Bond, or portion thereof, so redeemed, plus accrued interest thereon to the applicable redemption date and premium, if any, as set forth in the Certificate of the Director of Business Services and in accordance with this Resolution and the resolutions authorizing the Refunded Bonds. The Board's election to call for prior redemption the Refunded Bonds shall be irrevocable upon the issuance of the Bonds.

Section 40. **Continuing Disclosure Undertaking.** The District covenants for the benefit of the holders and beneficial owners of the Bonds to comply with the provisions of the final Continuing Disclosure Certificate in substantially the form now on file with the District, to be executed by the Director of Business Services, or in his absence, the Superintendent, and delivered in connection with the delivery of the Bonds.

Section 41. **Defeasance.** When all Bond Requirements of any Bond have been duly paid, the pledge and lien and all obligations hereunder as to that Bond shall thereby be discharged and the Bond shall no longer be deemed to be outstanding within the meaning of this Resolution. There shall be deemed to be such due payment when the District has placed in escrow or in trust with a trust bank located within or without the State, an amount sufficient (including the known minimum yield available for such purpose from Federal Securities in which such amount wholly or in part may be initially invested) to meet all Bond Requirements of the Bond, as the same become due to the final maturity of the Bond or upon any redemption date as of which the District shall have exercised or shall have obligated itself to exercise its prior redemption option by a call of the Bond for payment. The Federal Securities shall become due before the respective times on which the proceeds thereof shall be needed, in accordance with a schedule established and agreed upon between the District and the Bank at the time of the creation of the escrow or trust, or the Federal Securities shall be subject to redemption at the option of the owners thereof to assure availability as so needed to meet the schedule. For the purpose of this Section, the term "Federal Securities" shall be as defined in NRS 350.522 and shall include only Federal Securities which are not callable for redemption prior to their maturities except at the option of the holder thereof. The District shall immediately give written notice of any such defeasance to the insurer of the Bonds, if any.

Section 42. **Replacement of Registrar or Paying Agent.** If the Registrar and Paying Agent hereunder shall resign, or if the Director of Business Services shall reasonably

determine to replace said Registrar or Paying Agent or that it would be in the best interests of the District to appoint a new Registrar or Paying Agent hereunder, the Director of Business Services may, upon notice to the insurer of the Bonds, if any, and each registered owner of any Bond at his address last shown on the registration records, appoint a successor Registrar or Paying Agent, or both. No resignation or dismissal may take effect until a successor is appointed. Every such successor Registrar or Paying Agent shall be an officer or employee of the District or a commercial bank or trust company authorized to exercise trust powers. It shall not be required that the same person or institution serve as both a Registrar and Paying Agent hereunder, but the District shall have the right to have the same institution serve as both Registrar and Paying Agent hereunder. Any corporation or association into which the Registrar or Paying Agent may be converted or merged, or with which they may be consolidated, or to which they may sell or transfer their corporate trust business and assets as a whole or substantially as a whole, or any corporation or association resulting from any such conversion, sale, merger, consolidation or transfer, to which they are a party, shall be and become the successor Registrar or Paying Agent under this Resolution, without the execution or filing of any instrument or any further act, deed, or conveyance on the part of any of the parties hereto, anything in this Resolution to the contrary notwithstanding.

Section 43. **Delegated Powers.** The officers of the District are authorized and directed to take all action necessary or appropriate to effectuate the provisions of this Resolution, including, without limitation:

A. The printing of the Bonds, including, without limitation, the printing on each Bond a statement of insurance, if applicable.

B. The execution and delivery of a representation letter to The Depository Trust Company concerning the depository arrangements specified in Section 16 hereof and the mechanical details of that arrangement.

C. The printing, deeming “final”, distribution and execution of the Preliminary Official Statement for the Bonds and the printing, distribution and execution of a Final Official Statement, but with such amendments, additions and deletions as are in accordance with the facts and not inconsistent herewith.

D. The execution of such certificates electronically or otherwise as may be reasonably required by the Purchaser, relating, inter alia, to:

- (1) The signing of the Bonds,
- (2) The tenure and identity of the officials of the Board and of the District,
- (3) The assessed valuation of the taxable property in and the indebtedness of the District,
- (4) The completeness and accuracy of the Final Official Statement as of the date of the delivery of the Bonds,
- (5) The exemption of interest on the Bonds from federal income taxation,
- (6) The delivery of the Bonds and the receipt of the purchase price,
- (7) If it is in accordance with the fact, the absence of litigation, pending or threatened, affecting the validity of the Bonds or affecting the completeness or accuracy of the Final Official Statement, and
- (8) The assembly and dissemination of financial and other information concerning the District and the Bonds.

E. The completion and execution electronically or otherwise of The Depository Trust Company Letter of Representations, the Escrow Agreement, the Certificate of the Director of Business Services and the Continuing Disclosure Certificate.

Section 44. **Amendments.**

A. This Resolution may be amended by the Board:

- (1) Without the consent of or notice to the holders of the Bonds or insurer of the Bonds, if any, for the purpose of curing any ambiguity or formal defect or omission herein; and
- (2) With the consent of the holders of the Bonds or the insurer of the Bonds, if any (as long as the insurer has not defaulted on its insurance policy with respect to such Bonds), in connection with any other amendment.

B. No such amendment, unless consented to by the Bondholders adversely affected thereby, shall permit:

(1) A change in the maturity or in the terms of redemption of the principal of any outstanding Bond or any installment of interest thereon;

(2) A reduction in the principal amount of any Bond, the rate of interest thereon, or any prior redemption premium payable in connection therewith; or

(3) The establishment of priorities as between Bonds issued and outstanding under the provisions of this Resolution.

C. Copies of any amendments to this Resolution consented to by a majority of the holders of the Bonds or the insurer of the Bonds, if any, must be sent to S&P Global Ratings.

Section 45. **Parties Interested Herein.** Nothing in this Resolution expressed or implied is intended or shall be construed to confer upon, or to give to, any person or entity, other than the District, the insurer of the Bonds, if any, and the registered owners of the Bonds, any right, remedy or claim under or by reason of this Resolution or any covenant, condition or stipulation hereof, and all covenants, stipulations, promises and agreements in the Resolution contained by and on behalf of the District shall be for the sole and exclusive benefit of the District, the insurer of the Bonds, if any, and the registered owners of the Bonds.

Section 46. **Police Power.** Nothing in this Resolution prohibits or otherwise limits or inhibits the reasonable exercise in the future by the State and its governmental bodies of the police powers and powers of taxation inherent in the sovereignty of the State or the exercise by the United States of the powers delegated to it by the Federal Constitution. The District cannot contract away such powers nor limit or inhibit by contract the proper exercise thereof, and this Resolution does not purport to do so.

Section 47. **Resolution Irrepealable.** After any of the Bonds are issued, this Resolution shall constitute an irrevocable contract between the District and the registered owner or owners of the Bonds; and this Resolution, if any Bonds are in fact issued, shall be and shall remain irrepealable until the Bonds, as to all Bond Requirements, shall be fully paid, canceled and discharged, as herein provided.

Section 48. **Repealer.** All other resolutions, bylaws, and orders, or parts thereof, inconsistent herewith are hereby repealed to the extent only of such inconsistency. This repealer shall not be construed to revive any resolution, bylaw or order, or part thereof, heretofore repealed.

Section 49. **Severability**. If any section, paragraph, clause or provision of this Resolution shall for any reason be held to be invalid or unenforceable, the invalidity or unenforceability of such section, paragraph, clause or provision shall not affect any of the remaining provisions of this Resolution.

Section 50. **Effective Date**. This Resolution shall be in effect from and after its adoption.

ADOPTED on this January 26, 2021.

Attest:

President, Board of Trustees
Lyon County School District

Clerk, Board of Trustees
Lyon County School District

STATE OF NEVADA)
) ss.
LYON COUNTY)

I am the duly chosen and qualified Clerk of Lyon County School District (herein “District”), Nevada, and in the performance of my duties as Clerk do hereby certify:

1. The foregoing pages constitute a true, correct and compared copy of a resolution of the Board of Trustees (the “Board”) adopted at a meeting held on January 26, 2021; and the original of such resolution has been approved and authenticated by the signature of the President of the Board and myself as Clerk, and has been recorded in the minute book of the Board kept for that purpose in the office of the District, which record has been duly signed by such officers and properly sealed.

2. The members of the Board were present at such meeting and voted on the passage of such resolution as follows:

Ayes:	Phil Cowee Kimber L.A. Crabtree Barbara Jones Neal E. McIntyre Sherry Parsons Bridget Peterson Holly Villines
Nays:	_____
Absent:	_____

3. All members of the Board were given due and proper notice of such meeting.

4. Public notice of such meeting was given and such meeting was held and conducted in full compliance with the provisions of NRS 241.020 and, if applicable, the Nevada Governor’s Directive 006, as amended, and the Nevada Governor’s Directive 033 (collectively, the “Directives”). A copy of the notice of meeting (attached as Exhibit A) and excerpts from the agenda for the meeting relating to the resolution, was posted no later than 9:00 a.m. on the third working day prior to the meeting, on the District’s website, on the State of Nevada’s official website and if required by the NRS 241.020 and the Directives, at least three (3) other separate, prominent places within the jurisdiction of the Board.

5. Prior to 9:00 a.m. at least 3 working days before such meeting, such notice was mailed to each person, if any, who has requested notices of meetings of the Board in compliance with NRS 241.020(3)(b) by United States Mail, or if feasible and agreed to by the requestor, by electronic mail.

IN WITNESS WHEREOF, I have hereunto set my hand this January 26, 2021.

Clerk

EXHIBIT A

(Attach Copy of Notice of Meeting)

**Lyon County School District
Board Memo**

Date: January 26, 2021
To: Board of School Trustees
From: Wayne Workman, Superintendent
Re: Augmented FY 2021 Budget Completion

Requested by:

Harman Bains, Director of Business Services
Spencer Winward, Finance Manager/Comptroller

Recommendation

That the Board of Trustees have the opportunity to review approved changes to the FY2021 budget to include revisions to the General Fund Budget.

Background Information

At the December 15, 2020 Board of School Trustees' meeting, an augmented budget was presented to and approved by the board with an amendment as presented for potential change to the budget due to a change to the FY 20 ending fund balance. Only the general fund was affected.

General Fund— We estimated at the time of last meeting that it could be different by approximately \$1 million. The FY 2020 General Fund ending balance as printed for the last meeting \$9,748,087. With completion of the audit, the FY 2020 General Fund ending balance is \$8,680,541 (page 8 of Augmented Budget). The change was primarily due to the accurate expense reporting of the LCSD Health Claims expense. This represents an ending fund balance of approximately 12.8% when compared with the District's approximately \$67.7 million FY 2020 General Fund expenditures. This exceeds the State law requirement of 4%, and for the first time in years it falls within the 12%-15% (about 2 months operating expenses) recommended by best practices. While a small amount of this could be considered savings from reduced spending in FY 2020, we caution that a large portion of this increase directly correlates to deferred expenses from FY 2020. Some necessary expenses were deferred out of an abundance of caution.

The proposed \$3.5 million ending fund balance (page 16 of Augmented Budget) is 4.16% of the anticipated FY 2019 \$84 million General Fund expenditures. This is in compliance with NRS 354 which requires a minimum of 4% ending fund balance.

Budget Considerations

The FY 2021 augmented budget is presented for Board of School Trustees consideration and approval.

Discussed at Prior Meetings

October 22, 2019 Board of School Trustees' Meeting

November 19, 2019 Board of School Trustees' Meeting

December 15, 2019 Board of School Trustees' Meeting

Attachments:

Lyon County School District Fiscal Year 2021 Augmented Budget

General Fund FY 21 Budget Resolution

Respectfully Submitted,

Harman Bains, Director of Business Services

Spencer Winward, Finance Manager/Comptroller



25 EAST GOLDFIELD AVENUE
YERINGTON, NEVADA 89447

SUPERINTENDENT
Wayne Workman

(775) 463-6800
FAX (775) 463-6808

DEPUTY SUPERINTENDENT
Tim Logan

December 15, 2020

Nevada Department of Taxation
1550 East College Parkway, Suite 115
Carson City, NV 89706-7921

Lyon County School District herewith submits the Augmented Final Budget for the fiscal year ending June 30, 2021.

This budget contains two funds, including Debt Service, requiring property tax revenues totaling \$20,275,131

The property tax rates computed herein are based on preliminary data. If the final state computed revenue limitation permits, the tax rate will be increased by an amount not to exceed zero. If the final computation requires, the tax rate will be lowered.

This budget contains fourteen governmental fund types with estimated expenditures of \$ 111,661,168 and three proprietary funds with estimated expenses of \$ 735,050

Copies of this budget have been filed for public record and inspection in the offices enumerated in NRS 354.596 (Local Government Budget and Finance Act).

CERTIFICATION

APPROVED BY THE GOVERNING BOARD

I, Spencer Winward, Finance Manager/
Comptroller, certify that all applicable
funds and financial operations of this
Local Government are listed herein

Signed _____

Dated: 12/15/2020

SCHEDULED PUBLIC HEARING:

Date and Time 12/15/2020 6:30 p.m.

Publication Dates May 6 & 13, 2020

Place: PLC, Silver Stage Middle School Campus, Silver Springs, NV

BOARD OF TRUSTEES

President Neal McIntyre • Clerk Holly Villines • Member Kimber LA Crabtree
Member Barbara Jones • Member Sherry Parsons • Member Bridget Peterson • Member John Stevens

**Lyon County School District
Final Budget
For Fiscal Year Ending June 30, 2021**

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TOTAL EMPLOYEE INFORMATION

	ACTUAL YEAR ENDING 06/30/19	ACTUAL YEAR ENDING 06/30/20	ESTIMATED YEAR ENDING 06/30/2021
FTE Total Employees	1003	1,025	1,025
FTE Classroom teachers	511	527	527

ENROLLMENT AND BASIC SUPPORT GUARANTEE INFORMATION

	ACTUAL YEAR YEAR ENDING 06/30/19	ACTUAL ADE* YEAR ENDING 06/30/20	ESTIMATED ADE* YEAR ENDING 06/30/21
1 Pre-kindergarten (NRS 388.490)	130.00 x .6 = 78.00	121.00 x .6 = 72.60	121 x .6 = -
2 Kindergarten	693.00	617.00	611.00
3 Elementary	4,131.00	4,079.00	3,944.00
4 Secondary	3,849.00	4,088.00	4,188.00
5 Ungraded			
6. Subtotal	8,751.00	8,856.60	8,743.00
7. Deduct students transported into Nevada from out-of-state	-	-	-
8. Add students transported to another state			
9. Total WEIGHTED enrollment	8,751.00	8,856.60	8,743.00

10. Basic support per student amount for your district, Year Year Ending 06/30/21	7,836	
11. Total basic support for enrollees (Line 9 times Line 10)		68,510,148
12. Estimated number of special education program units Amount per Unit: X _____ =		4,012,938
13. TOTAL BASIC SUPPORT GUARANTEE (Line 11 + Line 12)		72,523,086

LESS LOCAL FUNDS AVAILABLE:

14. 2.60 percent Local School Support Tax (LSST)	12,854,689
14.1 Charter School Outside Revenues	240,999
15. 25 cent Property Tax	3,792,012
16. STATE SHARE (Line 8 - Line 9 - Line 10)	55,635,386

REVENUE TO: Special Education Special Revenue Fund	\$ 4,319,530
General Fund	\$ 51,315,856

17. Estimated REGULAR Adult High School Diploma Program Revenue Indicate fund to be used: <input type="checkbox"/> General Fund <input checked="" type="checkbox"/> Special Revenue	250,097
18. Estimated PRISON Adult High School Diploma Program Revenue Indicate fund to be used: <input type="checkbox"/> General Fund <input type="checkbox"/> Special Revenue	
19. Other anticipated DSA revenue (describe): Indicate fund to be used: <input type="checkbox"/> General Fund <input type="checkbox"/> Special Revenue	
20. Total projected DSA revenue for Year Year Ending 06/30/21 (Lines 16, 17, 18, 19)	55,885,483

School District Lyon County School District

* ADE = Average Daily Enrollment

SUMMARY OF PROPERTY TAX BASE

(A) Assessed Valuation (excluding Net Proceeds of Mines)	\$ 2,271,246,893	(B2) Tax from Net Proceeds Unavailable for Appropriation 2019/2020 (CY 19)
(B1) Net Proceeds of Mines	\$ 1,174,499	
(C) TOTAL ASSESSED VALUE	\$ 2,272,421,392	(This number to be provided by the Dept. of Taxation from NPM filings as of 4/1/20.)

(1) FUND	(2) OPENING FUND BALANCE	(3) NONPROPERTY TAX RESOURCES	(4) PROPERTY TAX RESOURCES	(5) TAX RATE	(6) TRANSFERS IN	(7) TOTAL FUND RESOURCES
GENERAL FUND						
1000 Local		15,466,558	11,376,036	0.75%		26,842,594
3000 State		51,315,856				51,315,856
4000 Federal		175,000				175,000
Opening Balance	8,680,487					8,680,487
Other Sources						-
General Subtotal	8,680,487	66,957,414	11,376,036	0.75%	-	87,013,937
DEBT SERVICE	6,513,960	20,000	8,899,095	0.5867%		15,433,055
SUBTOTAL	15,194,447	66,977,414	20,275,131	1.3367%	-	102,446,992
OTHER FUNDS:						
Special Education	42,435	4,319,530			9,300,000	13,661,965
Medicaid	79,543	500,000				579,543
Federal Grants	-	-				-
Insurance Loss Fund	-	-				-
Federal School Lunch	611,900	3,555,000			-	4,166,900
Adult Diploma	-	-				-
Class Size Reduction	-	2,077,149				2,077,149
Private Donations & Grants	-	-				-
State Grants	-	-				-
Bond Projects	17,721,603	15,000,000				32,721,603
Capital Projects	2,688,535	939,060				3,627,595
Building & Sites	194,712	9,600				204,312
Residential Construction Tax	1,729,589	288,000				2,017,589
Proprietary:						
Workers Comp Insurance	1,163,635	590,000				1,753,635
Unemployment Insurance	998,536	155,000				1,153,536
Group Insurance	652,851	-				652,851
SUBTOTAL OTHER FUNDS	25,883,339	27,433,339	-		9,300,000	62,616,678
TOTAL ALL FUNDS	41,077,786	94,410,753	20,275,131		9,300,000	165,063,670
Less: Interfund Transfers					(9,100,000)	(9,100,000)
NET ALL FUNDS	41,077,786	94,410,753	20,275,131		200,000	155,963,670

Lyon County School District

All Funds - Budgeted Resources

**ATTACHMENT TO SCHEDULE AA
CALCULATION OF ALLOWED AD VALOREM REVENUES FOR SCHOOL DISTRICTS**

	(1) ASSESSED VALUATION (Excluding Net Proceeds of Mines)	(2) TAX RATE LEVIED	(3) TOTAL PREABATED AD VALOREM REVENUE [(1)X(2)/100]	(4) AD VALOREM TAX ABATEMENT [(3)-(5)]	(5) BUDGETED ABATED AD VALOREM REVENUE
A. SCHOOL OPERATING:					
Property Tax Subject to Revenue Limitations	2,271,246,893	0.75%	17,034,352	5,658,316	11,376,036
Net Proceeds revenue reserved per NRS 387.195 [Sch. AA (B2)]	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	-
Total School Operating:					11,376,036
B. SCHOOL DEBT:					
Property Tax Subject to Revenue Limitations	2,271,246,893	0.5867%	13,325,406	4,426,311	8,899,095
Net Proceeds of Minerals	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	
Total School Debt:					8,899,095
C. TOTAL OPERATING AND DEBT					20,275,131

Notes:

- (1) Column (1) Assessed Valuation is available from the March 15th Final Revenue Projections.
- (2) Column (5) Budgeted Abated Ad Valorem Revenue - can be obtained from the "Net Tax less Redevelopment and LEED Abatement" column of the March 25th Proforma Ad Valorem Revenue Report.
- (3) Ad Valorem revenue shortfall created as a result of the tax abatement may be supplemented through the Distributive School Account (DSA).

Lyon County _____ School District

(1) PROGRAM OR FUNCTION	(2) SALARIES AND WAGES	(3) EMPLOYEE BENEFITS	(4) SERVICES SUPPLIES AND OTHER	(5) TRANSFERS OUT	(6) CONTINGENCY	(5) ENDING FUND BALANCE	(6) TOTAL FUND REQUIRE- MENTS
GENERAL FUND							
100 Regular	22,369,006	9,465,341	2,213,943				34,048,290
200 Special	213,118	85,906	-				299,024
300 Vocational & Technical	1,118,005	465,939	119,329				1,703,273
400 Other PK-12	1,461,977	610,890	48,746				2,121,613
500 Nonpublic School							-
600 Adult Education	24,642	5,511	23,950				54,103
800 Community Services							-
900 Co-curricular & Extra Curricular	1,062,357	86,136	764,676				1,913,169
000 Undistributed Expenditures							-
2000 Support Services	17,723,999	6,746,959	9,298,355				33,769,313
3000 Noninstructional Services							-
4000 Facility Acquisition and Construction							-
6100 Interdistrict Payments							-
6200 Fund Transfers				9,100,000			9,100,000
6300 Contingency					500,000		500,000
8000 Ending Balance						3,505,152	3,505,152
NPM - Reserved Per NRS 387.1235							
Other							
Total Ending Fund Balance							
General Subtotal	43,973,103	17,466,683	12,468,999	9,100,000	500,000	3,505,152	87,013,937
DEBT SERVICE			8,240,568			7,192,487	15,433,055
SUBTOTAL APPROPRIATION FUNDS	43,973,103	17,466,683	20,709,567	9,100,000	500,000	10,697,639	102,446,992
OTHER FUNDS: (List)							
Special Education	9,358,910	3,863,564	431,056		-	8,434	13,661,965
Medicaid	244,688	115,657	193,811		-	25,387	579,543
Federal Grants	-	-	-			-	-
Insurance Loss Fund						-	-
Federal School Lunch	1,052,144	446,460	2,515,782			152,514	4,166,900
Adult Diploma	-	-	-			-	-
Class Size Reduction	1,442,465	634,684				-	2,077,149
Private Donations & Grants							-
State Grants	-	-	-				-
Bond Projects			12,230,000			20,491,603	32,721,603
Capital Projects			2,465,000			1,162,595	3,627,595
Building & Sites			175,000			29,312	204,312
Residential Construction Tax			1,565,000			452,589	2,017,589
Proprietary:							
Workers Comp Insurance		580,000	135,050			1,038,585	1,753,635
Unemployment Insurance		20,000				1,133,536	1,153,536
Group Insurance						652,851	652,851
SUBTOTAL OTHER FUNDS	12,098,207	5,660,365	19,710,699	-	-	25,147,406	62,616,678
TOTAL ALL FUNDS	56,071,310	23,127,048	40,420,267	9,100,000	500,000	35,845,045	165,063,670
Less: Interfund Transfers				(9,100,000)			(9,100,000)
NET ALL FUNDS	56,071,310	23,127,048	40,420,267	-	500,000	35,845,045	155,963,670

REVENUE	(3)	(4)	(5)
	5/26/2020 FINAL BUDGET	Revision	12/15/2020 AMENDED APPROVED
1000 LOCAL SOURCES			
1100 Tax Revenue			
1110 Property Taxes	11,376,036	-	11,376,036
1111 Net Proceeds of Mines		-	
1112 Net Proceeds of Mines - Prior Year		-	
1120 School Support Taxes	12,854,689	-	12,854,689
1150 Residential Construction Tax		-	
1190 Other Taxes	20,000	-	20,000
1191 Franchise Taxes	150,000	-	150,000
1192 Governmental Services Tax	2,400,869	-	2,400,869
1200 Local Gov Units - Not School Districts		-	
1300 Tuition		-	
1400 Transportation Fees		-	
1500 Earnings on Investments	15,000	-	15,000
1600 Food Service Revenue		-	
1611 Daily Sales - School Lunch		-	
1612 Daily Sales - School Breakfast		-	
1613 Daily Sales - Special Milk		-	
1614 Daily Sales - After-School Program		-	
1700 District Activities Revenue		-	
1800 Community Service Activities		-	
1900 Other Revenues	20,000	-	20,000
1910 Rentals	6,000	-	6,000
1920 Donations		-	
1950/60 Services Provided other Governments		-	
1990 Miscellaneous		-	
TOTAL LOCAL SOURCES	26,842,594	-	26,842,594
3000 REVENUE FROM STATE SOURCES			
3110 Distributive School Fund	51,520,678	(204,822)	51,315,856
3115 Special Education - DSA Funding		-	
3200 Restricted Funding/Grants-in-Aid Rev		-	
3210 Special Transportation		-	-
3220 Adult High School Diploma		-	-
3230 Class Size Reduction		-	
3800 In Lieu of Taxes		-	
3900 For/on behalf of School District		-	
TOTAL STATE SOURCES	51,520,678	(204,822)	51,315,856
4000 FEDERAL SOURCES			
4100 Unrestricted - Direct Fed Gov't			
4200 Unrestricted - State Agency			
4300 Restricted - Direct			
4500 Restricted - State Agency			
4700 Forest Reserve	25,000	-	25,000
4703 E-Rate	462,000	(312,000)	150,000
4800 Revenue in Lieu of Taxes		-	
4900 Revenue for-on behalf of School District		-	
TOTAL FEDERAL SOURCES	487,000	(312,000)	175,000
Lyon County School District			
General Fund			

OTHER RESOURCES AND FUND BALANCE	(3)	(4)	(5)
	BUDGET YEAR ENDING 06/30/21		
	5/26/2020 FINAL BUDGET	Revision	12/15/2020 AMENDED APPROVED
5000 OTHER FINANCING SOURCES			
5100 Issuance of Bonds			
5110 Bond Principal			
5120 Premium/Discount of Bond Sale			
5200 Transfers from Other Funds			
5300 Gain/Loss on Disposal of Assets			
5400 Loan Proceeds (> 12 months)			
5500 Capital lease Proceeds			
5600 Other Long-Term Debt Proceeds			
TOTAL OTHER FINANCING SOURCES	-	-	-
8000 OPENING FUND BALANCE			
Reserved Opening Balance (NPM)			
Opening Balance (Other)	5,257,459	3,423,028	8,680,487
TOTAL OPENING FUND BALANCE	5,257,459		8,680,487
Prior Period Adjustments			
Residual Equity Transfers			
TOTAL ALL RESOURCES	84,107,731	2,906,206	87,013,937

Lyon County School District
General Fund

PROGRAM FUNCTION OBJECT	BUDGET YEAR ENDING 06/30/21		
	(3) 5/26/2020 FINAL BUDGET	(4) Revision	(5) 12/15/2020 AMENDED APPROVED
100 REGULAR PROGRAMS			
1000 Instruction			
100 Salaries	22,147,531	221,475	22,369,006
200 Benefits	9,252,533	212,808	9,465,341
300/400/500 Purchased Services	217,248	6,517	223,765
600 Supplies	1,925,226	57,757	1,982,983
700 Property		-	
800/900 Miscellaneous & Other	6,985	210	7,195
2700 Student Transportation		-	
100 Salaries		-	
200 Benefits		-	
300/400/500 Purchased Services		-	
600 Supplies		-	
700 Property		-	
800/900 Miscellaneous & Other		-	
2900 Other Direct Support		-	
100 Salaries		-	
200 Benefits		-	
300/400/500 Purchased Services		-	
600 Supplies		-	
700 Property		-	
800/900 Miscellaneous & Other		-	
100 TOTAL REGULAR PROGRAMS	33,549,523	498,767	34,048,290
200 SPECIAL PROGRAMS			
1000 Instruction			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
2700 Student Transportation			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
2900 Other Direct Support			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
200 TOTAL SPECIAL PROGRAMS			

Lyon County School District
General Fund

PROGRAM FUNCTION OBJECT	(3) (4) (5) BUDGET YEAR ENDING 06/30/21		
	5/26/2020 FINAL BUDGET	Revision	12/15/2020 AMENDED APPROVED
270 GIFTED AND TALENTED			
1000 Instruction			
100 Salaries	208,939	4,179	213,118
200 Benefits	83,404	2,502	85,906
300/400/500 Purchased Services		-	
600 Supplies		-	
700 Property		-	
800/900 Miscellaneous & Other		-	
2700 Student Transportation		-	
100 Salaries		-	
200 Benefits		-	
300/400/500 Purchased Services		-	
600 Supplies		-	
700 Property		-	
800/900 Miscellaneous & Other		-	
2900 Other Direct Support		-	
100 Salaries		-	
200 Benefits		-	
300/400/500 Purchased Services		-	
600 Supplies		-	
700 Property		-	
800/900 Miscellaneous & Other		-	
270 TOTAL GIFTED AND TALENTED	292,343	6,681	299,024
300 VOCATIONAL & TECHNICAL			
1000 Instruction			
100 Salaries	1,096,083	21,922	1,118,005
200 Benefits	452,368	13,571	465,939
300/400/500 Purchased Services	36,922	-	36,922
600 Supplies	78,833	2,365	81,198
700 Property		-	
800/900 Miscellaneous & Other	1,209	-	1,209
2700 Student Transportation		-	
100 Salaries		-	
200 Benefits		-	
300/400/500 Purchased Services		-	
600 Supplies		-	
700 Property		-	
800/900 Miscellaneous & Other		-	
2900 Other Direct Support		-	
100 Salaries		-	
200 Benefits		-	
300/400/500 Purchased Services		-	
600 Supplies		-	
700 Property		-	
800/900 Miscellaneous & Other		-	
300 TOTAL VOCATIONAL & TECHNICAL	1,665,415	37,858	1,703,273

Lyon County School District
General Fund

PROGRAM FUNCTION OBJECT	(3)	(4)	(5)
	5/26/2020 FINAL BUDGET	Revision	12/15/2020 AMENDED APPROVED
400 OTHER INSTRUCTIONAL PROGRAMS			
1000 Instruction			
100 Salaries	1,347,593	93,856	1,441,449
200 Benefits	556,607	53,396	610,003
300/400/500 Purchased Services	30,934	-	30,934
600 Supplies	17,463	349	17,812
700 Property		-	
800/900 Miscellaneous & Other		-	
2700 Student Transportation		-	
100 Salaries		-	
200 Benefits		-	
300/400/500 Purchased Services		-	
600 Supplies		-	
700 Property		-	
800/900 Miscellaneous & Other		-	
2900 Other Direct Support		-	
100 Salaries		-	
200 Benefits		-	
300/400/500 Purchased Services		-	
600 Supplies		-	
700 Property		-	
800/900 Miscellaneous & Other		-	
400 TOTAL OTHER INSTR PROGRAMS	1,952,597	147,601	2,100,198
440 SUMMER SCHOOL			
1000 Instruction			
100 Salaries	20,125	403	20,528
200 Benefits	870	17	887
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
2700 Student Transportation			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
2900 Other Direct Support			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
440 TOTAL SUMMER SCHOOL	20,995	420	21,415

Lyon County School District
General Fund

PROGRAM FUNCTION OBJECT	(3)	(4)	(5)
	5/26/2020 FINAL BUDGET	BUDGET YEAR ENDING 06/30/21 Revision	12/15/2020 AMENDED APPROVED
600 ADULT EDUCATION PROGRAMS			
1000 Instruction			
100 Salaries	24,642	-	24,642
200 Benefits	5,511	-	5,511
300/400/500 Purchased Services	11,975	-	11,975
600 Supplies	11,975	-	11,975
700 Property			
800/900 Miscellaneous & Other			
2700 Student Transportation			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
600 TOTAL ADULT EDUCATION PROGRAMS	54,103	-	54,103
800 COMMUNITY SERVICE PROGRAMS			
3300 Community Service Operations			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
800 TOTAL COMMUNITY SVC PROGRAMS			

Lyon County School District
 General Fund

PROGRAM FUNCTION OBJECT	(3)	(4)	(5)
	5/26/2020 FINAL BUDGET	BUDGET YEAR ENDING 06/30/21 Revision	12/15/2020 AMENDED APPROVED
910 COCURRICULAR ACTIVITIES			
1000 Instruction			
100 Salaries	323,088	-	323,088
200 Benefits	12,289	-	12,289
300/400/500 Purchased Services	12,075	-	12,075
600 Supplies	5,987	-	5,987
700 Property		-	
800/900 Miscellaneous & Other	3,992	-	3,992
2700 Student Transportation		-	
100 Salaries		-	
200 Benefits		-	
300/400/500 Purchased Services		-	
600 Supplies		-	
700 Property		-	
800/900 Miscellaneous & Other	57,140	-	57,140
2900 Other Direct Support		-	
100 Salaries		-	
200 Benefits		-	
300/400/500 Purchased Services		-	
600 Supplies		-	
700 Property		-	
800/900 Miscellaneous & Other		-	
910 TOTAL COCURRICULAR ACTIVITIES	414,571	-	414,571
920 ATHLETICS			
1000 Instruction			
100 Salaries	739,269	-	739,269
200 Benefits	73,847	-	73,847
300/400/500 Purchased Services	174,629	-	174,629
600 Supplies	117,750	-	117,750
700 Property		-	
800/900 Miscellaneous & Other	12,972	-	12,972
2700 Student Transportation		-	
100 Salaries		-	
200 Benefits		-	
300/400/500 Purchased Services		-	
600 Supplies		-	
700 Property		-	
800/900 Miscellaneous & Other	380,131	-	380,131
2900 Other Direct Support		-	
100 Salaries		-	
200 Benefits		-	
300/400/500 Purchased Services		-	
600 Supplies		-	
700 Property		-	
800/900 Miscellaneous & Other		-	
920 TOTAL ATHLETICS	1,498,598	-	1,498,598

Lyon County School District
General Fund

PROGRAM FUNCTION OBJECT	(3)	(4)	(5)
	5/26/2020 FINAL BUDGET	Revision	12/15/2020 AMENDED APPROVED
000 UNDISTRIBUTED EXPENDITURES			
2100 Student Support			
100 Salaries	2,251,999	67,560	2,319,559
200 Benefits	888,031	26,641	914,672
300/400/500 Purchased Services	126,731	-	126,731
600 Supplies	17,038	682	17,720
700 Property		-	
800/900 Miscellaneous & Other	449	-	449
2100 SUBTOTAL	3,284,248	94,882	3,379,130
2200 Instruction Staff Support			
100 Salaries	1,158,535	23,171	1,181,706
200 Benefits	404,676	8,094	412,770
300/400/500 Purchased Services	132,793	-	132,793
600 Supplies	299,911	11,996	311,907
700 Property		-	
800/900 Miscellaneous & Other	3,492	-	3,492
2200 SUBTOTAL	1,999,407	43,261	2,042,668
2300 General Administration			
100 Salaries	818,937	24,568	843,505
200 Benefits	528,302	15,849	544,151
300/400/500 Purchased Services	316,058	62,000	378,058
600 Supplies	26,885	-	26,885
700 Property		-	
800/900 Miscellaneous & Other	172,489	(62,000)	110,489
2300 SUBTOTAL	1,862,671	40,417	1,903,088
2400 School Administration			
100 Salaries	5,494,037	164,821	5,658,858
200 Benefits	2,057,933	61,738	2,119,671
300/400/500 Purchased Services	192,583	-	192,583
600 Supplies	187,332	7,493	194,825
700 Property	31,133	-	31,133
800/900 Miscellaneous & Other	10,976	-	10,976
2400 SUBTOTAL	7,973,994	234,052	8,208,046
2500 Central Services			
100 Salaries	1,936,682	38,734	1,975,416
200 Benefits	639,402	12,788	652,190
300/400/500 Purchased Services	1,000,759	50,000	1,050,759
600 Supplies	1,164,509	285,491	1,450,000
700 Property	428,777	17,151	445,928
800/900 Miscellaneous & Other	27,585	-	27,585
2500 SUBTOTAL	5,197,714	404,164	5,601,878

Lyon County School District
General Fund

PROGRAM FUNCTION OBJECT	(3)	(4)	(5)
	5/26/2020 FINAL BUDGET	BUDGET YEAR ENDING 06/30/21 Revision	12/15/2020 AMENDED APPROVED
2600 Operating/Maintenance Plant Service			
100 Salaries	3,508,595	70,172	3,578,767
200 Benefits	1,246,619	24,932	1,271,551
300/400/500 Purchased Services	1,343,113	194,018	1,537,131
600 Supplies	2,082,894	145,803	2,228,697
700 Property	24,947	-	24,947
800/900 Miscellaneous & Other	9,979	399	10,378
2600 SUBTOTAL	8,216,147	435,324	8,651,471
2700 Student Transportation			
100 Salaries	2,123,714	42,474	2,166,188
200 Benefits	815,641	16,313	831,954
300/400/500 Purchased Services	300,561	12,022	312,583
600 Supplies	483,948	19,358	503,306
700 Property	100,000	369,000	469,000
800/900 Miscellaneous & Other	(448,800)	148,800	(300,000)
2700 SUBTOTAL	3,375,064	607,967	3,983,031
2900 Other Support (All Objects)			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
2900 SUBTOTAL			
TOTAL SUPPORT SERVICES	31,909,245	1,860,068	33,769,313
NONINSTRUCTIONAL SERVICES			
3100 Food Services Operations			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
3100 SUBTOTAL			
4100 Land Acquisition			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
4100 SUBTOTAL			

Lyon County School District
 General Fund

PROGRAM FUNCTION OBJECT	(3)	(4)	(5)
	5/26/2020 FINAL BUDGET	BUDGET YEAR ENDING 06/30/21 Revision	12/15/2020 AMENDED APPROVED
4900 Other (All Objects)			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
4900 SUBTOTAL			
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	-	-	-
6200 Other Fund Transfers			
910 Interfund Transfer	9,100,000	-	9,100,000
000 TOTAL UNDISTRIBUTED EXPENDITURES	31,909,245	1,860,068	33,769,313
TOTAL ALL EXPENDITURES	80,457,390	2,551,395	83,008,785
6300 Contingency (not to exceed 3% of Total Expenditures)	500,000		500,000
8000 ENDING FUND BALANCE			
Reserved NPM Per NRS 387.1235			
Ending Balance (Other)	3,150,341	354,811	3,505,152
TOTAL ENDING FUND BALANCE	3,150,341	354,811	3,505,152
TOTAL APPLICATIONS	84,107,731	2,906,206	87,013,937

Lyon County School District
General Fund

REVENUE	(3)	(4)	(5)
	5/26/2020 FINAL BUDGET	BUDGET YEAR ENDING 06/30/21 Revision	12/15/2020 AMENDED APPROVED
1000 LOCAL SOURCES			
1100 Tax Revenue			
1110 Property Taxes			
1111 Net Proceeds of Mines			
1112 Net Proceeds of Mines - Prior Year			
1120 School Support Taxes			
1150 Residential Construction Tax			
1190 Other Taxes			
1191 Franchise Taxes			
1192 Governmental Services Tax			
1200 Local Gov Units - Not School Districts			
1300 Tuition			
1400 Transportation Fees			
1500 Earnings on Investments			
1600 Food Service Revenue			
1611 Daily Sales - School Lunch			
1612 Daily Sales - School Breakfast			
1613 Daily Sales - Special Milk			
1614 Daily Sales - After-School Program			
1700 District Activities Revenue			
1800 Community Service Activities			
1900 Other Revenues			
1910 Rentals			
1920 Donations			
1950/60 Services Provided other Governments			
1990 Miscellaneous			
TOTAL LOCAL SOURCES	-		-
3000 REVENUE FROM STATE SOURCES			
3110 Distributive School Fund			
3115 Special Education - DSA Funding	4,012,938	306,592	4,319,530
3200 Restricted Funding/Grants-in-Aid Rev			
3210 Special Transportation			
3220 Adult High School Diploma			
3230 Class Size Reduction			
3800 In Lieu of Taxes			
3900 For/on behalf of School District			
TOTAL STATE SOURCES	4,012,938	306,592	4,319,530
4000 FEDERAL SOURCES			
4100 Unrestricted - Direct Fed Gov't			
4200 Unrestricted - State Agency			
4300 Restricted - Direct			
4500 Restricted - State Agency			
4800 Revenue in Lieu of Taxes			
4900 Revenue for-on behalf of School District			
TOTAL FEDERAL SOURCES	-	-	-

Lyon County School District
Special Education Fund

OTHER RESOURCES AND FUND BALANCE	(3)	(4)	(5)
	BUDGET YEAR ENDING 06/30/21		
	5/26/2020 FINAL BUDGET	Revision	12/15/2020 AMENDED APPROVED
5000 OTHER FINANCING SOURCES			
5100 Issuance of Bonds			
5110 Bond Principal			
5120 Premium/Discount of Bond Sale			
5200 Transfers from Other Funds	9,100,000	200,000	9,300,000
5300 Gain/Loss on Disposal of Assets			
5400 Loan Proceeds (> 12 months)			
5500 Capital lease Proceeds			
5600 Other Long-Term Debt Proceeds			
TOTAL OTHER FINANCING SOURCES	9,100,000	200,000	9,300,000
8000 OPENING FUND BALANCE			
Reserved Opening Balance (NPM)			
Opening Balance (Other)	299,885	(257,450)	42,435
TOTAL OPENING FUND BALANCE	299,885	(257,450)	42,435
Prior Period Adjustments			
Residual Equity Transfers			
TOTAL ALL RESOURCES	13,412,823	249,142	13,661,965

Lyon County School District
Special Education Fund

PROGRAM FUNCTION OBJECT	(3)	(4)	(5)
	5/26/2020 FINAL BUDGET	Revision	12/15/2020 AMENDED APPROVED
100 REGULAR PROGRAMS			
1000 Instruction			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
2700 Student Transportation			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
2900 Other Direct Support			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
100 TOTAL REGULAR PROGRAMS			
200 SPECIAL PROGRAMS			
1000 Instruction			
100 Salaries	6,789,124	135,782	6,924,906
200 Benefits	2,819,689	56,394	2,876,083
300/400/500 Purchased Services	99,546	1,991	101,537
600 Supplies	29,214	584	29,798
700 Property		-	
800/900 Miscellaneous & Other		-	
2700 Student Transportation			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
2900 Other Direct Support			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
200 TOTAL SPECIAL PROGRAMS	9,737,573	194,751	9,932,324

Lyon County School District
Special Education Fund

PROGRAM FUNCTION OBJECT	(3)	(4)	(5)
	5/26/2020 FINAL BUDGET	Revision	12/15/2020 AMENDED APPROVED
000 UNDISTRIBUTED EXPENDITURES			
2100 Student Support			
100 Salaries	1,757,763	35,155	1,792,918
200 Benefits	705,170	14,103	719,273
300/400/500 Purchased Services	255,829	5,117	260,946
600 Supplies	1,082	-	1,082
700 Property			
800/900 Miscellaneous & Other			
2100 SUBTOTAL	2,719,844	54,375	2,774,219
2200 Instruction Staff Support			
100 Salaries	5,489	110	5,599
200 Benefits	1,105	22	1,127
300/400/500 Purchased Services	541	-	541
600 Supplies	812	-	812
700 Property			
800/900 Miscellaneous & Other			
2200 SUBTOTAL	7,947	132	8,079
2300 General Administration			
100 Salaries	180,581	3,612	184,193
200 Benefits	68,492	1,370	69,862
300/400/500 Purchased Services	8,966	-	8,966
600 Supplies	10,820	-	10,820
700 Property			
800/900 Miscellaneous & Other			
2300 SUBTOTAL	268,859	4,981	273,840
2400 School Administration			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
2400 SUBTOTAL	-	-	-
2500 Central Services			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
	-	-	-

Lyon County School District
Special Education Fund

PROGRAM FUNCTION OBJECT	BUDGET YEAR ENDING 06/30/21		
	(3) 5/26/2020 FINAL BUDGET	(4) Revision	(5) 12/15/2020 AMENDED APPROVED
2600 Operating/Maintenance Plant Service			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
2600 SUBTOTAL	-	-	-
2700 Student Transportation			
100 Salaries	442,445	8,849	451,294
200 Benefits	193,352	3,867	197,219
300/400/500 Purchased Services	16,230	325	16,555
600 Supplies		-	
700 Property		-	
800/900 Miscellaneous & Other			
2700 SUBTOTAL	652,027	13,041	665,068
2900 Other Support (All Objects)			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
2900 SUBTOTAL			
TOTAL SUPPORT SERVICES	3,648,677	72,529	3,721,206
NONINSTRUCTIONAL SERVICES			
3100 Food Services Operations			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
3100 SUBTOTAL			
4100 Land Acquisition			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
4100 SUBTOTAL			

Lyon County School District
Special Education Fund

PROGRAM FUNCTION OBJECT	(3)	(4)	(5)
	5/26/2020 FINAL BUDGET	BUDGET YEAR ENDING 06/30/21 Revision	12/15/2020 AMENDED APPROVED
4900 Other (All Objects)			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
4900 SUBTOTAL			
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION			
6200 Other Fund Transfers			
910 Interfund Transfer			
000 TOTAL UNDISTRIBUTED EXPENDITURES	3,648,677	72,529	3,721,206
TOTAL ALL EXPENDITURES	13,386,250	267,281	13,653,531
6300 Contingency (not to exceed 3% of Total Expenditures)			
8000 ENDING FUND BALANCE			
Reserved NPM Per NRS 387.1235			
Ending Balance (Other)	26,573	(18,139)	8,434
TOTAL ENDING FUND BALANCE	26,573	(18,139)	8,434
TOTAL APPLICATIONS	13,412,823	249,142	13,661,965

Lyon County School District
Special Education Fund

REVENUE	(3)	(4)	(5)
	5/26/2020 FINAL BUDGET	BUDGET YEAR ENDING 01/00/00 Revision	12/15/2020 AMENDED APPROVED
1000 LOCAL SOURCES			
1100 Tax Revenue			
1110 Property Taxes			
1111 Net Proceeds of Mines			
1112 Net Proceeds of Mines - Prior Year			
1120 School Support Taxes			
1150 Residential Construction Tax			
1190 Other Taxes			
1191 Franchise Taxes			
1192 Governmental Services Tax			
1200 Local Gov Units - Not School Districts			
1300 Tuition			
1400 Transportation Fees			
1500 Earnings on Investments			
1600 Food Service Revenue			
1611 Daily Sales - School Lunch			
1612 Daily Sales - School Breakfast			
1613 Daily Sales - Special Milk			
1614 Daily Sales - After-School Program			
1700 District Activities Revenue			
1800 Community Service Activities			
1900 Other Revenues			
1910 Rentals			
1920 Donations			
1950/60 Services Provided other Governments			
1990 Miscellaneous			
TOTAL LOCAL SOURCES			
3000 REVENUE FROM STATE SOURCES			
3110 Distributive School Fund			
3115 Special Education - DSA Funding			
3200 Restricted Funding/Grants-in-Aid Rev			
3210 Special Transportation			
3220 Adult High School Diploma			
3230 Class Size Reduction			
3800 In Lieu of Taxes			
3900 For/on behalf of School District			
TOTAL STATE SOURCES			
4000 FEDERAL SOURCES			
4100 Unrestricted - Direct Fed Gov't			
4200 Unrestricted - State Agency			
4300 Restricted - Direct			
4500 Restricted - State Agency			
4710 Medicaid Payments	500,000	-	500,000
4800 Revenue in Lieu of Taxes			
4900 Revenue for-on behalf of School District			
TOTAL FEDERAL SOURCES	500,000	-	500,000

Lyon County School District
Medicaid Fund

OTHER RESOURCES AND FUND BALANCE	(3)	(4)	(5)
	BUDGET YEAR ENDING 01/00/00		
	5/26/2020 FINAL BUDGET	Revision	12/15/2020 AMENDED APPROVED
5000 OTHER FINANCING SOURCES			
5100 Issuance of Bonds			
5110 Bond Principal			
5120 Premium/Discount of Bond Sale			
5200 Transfers from Other Funds			
5300 Gain/Loss on Disposal of Assets			
5400 Loan Proceeds (> 12 months)			
5500 Capital lease Proceeds			
5600 Other Long-Term Debt Proceeds			
TOTAL OTHER FINANCING SOURCES			
8000 OPENING FUND BALANCE			
Reserved Opening Balance (NPM)			
Opening Balance (Other)	19,218	60,325	79,543
TOTAL OPENING FUND BALANCE	19,218	60,325	79,543
Prior Period Adjustments			
Residual Equity Transfers			
TOTAL ALL RESOURCES	519,218	60,325	579,543

Lyon County School District
 Medicaid Fund

PROGRAM FUNCTION OBJECT	(3) (4) (5) BUDGET YEAR ENDING 06/30/21		
	5/26/2020 FINAL BUDGET	Revision	12/15/2020 AMENDED APPROVED
000 UNDISTRIBUTED EXPENDITURES			
2100 Student Support			
100 Salaries	176,487	21,513	198,000
200 Benefits	86,598	7,702	94,300
300/400/500 Purchased Services	125,000	25,000	150,000
600 Supplies	15,000	300	15,300
700 Property			
800/900 Miscellaneous & Other			
2100 SUBTOTAL	403,085	54,515	457,600
2200 Instruction Staff Support			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services	-		
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
2200 SUBTOTAL	-	-	-
2300 General Administration			
100 Salaries	46,688	-	46,688
200 Benefits	21,357	-	21,357
300/400/500 Purchased Services	27,000	-	27,000
600 Supplies	1,511	-	1,511
700 Property			
800/900 Miscellaneous & Other			
2300 SUBTOTAL	96,556	-	96,556
2400 School Administration			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
2400 SUBTOTAL			
2500 Central Services			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
2500 SUBTOTAL			

Lyon County School District
 Medicaid Fund

change insurance fund to general fund PROGRAM FUNCTION OBJECT	(3)	(4)	(5)
	5/26/2020 FINAL BUDGET	BUDGET YEAR ENDING 06/30/21 Revision	12/15/2020 AMENDED APPROVED
4900 Other (All Objects)			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
4900 SUBTOTAL			
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION			
6200 Other Fund Transfers			
910 Interfund Transfer			
000 TOTAL UNDISTRIBUTED EXPENDITURES	499,641	54,515	554,156
TOTAL ALL EXPENDITURES	499,641	54,515	554,156
6300 Contingency (not to exceed 3% of Total Expenditures)			
8000 ENDING FUND BALANCE			
Reserved NPM Per NRS 387.1235			
Ending Balance (Other)	19,577	5,810	25,387
TOTAL ENDING FUND BALANCE	19,577		25,387
TOTAL APPLICATIONS	519,218	54,515	579,543

Lyon County School District
Medicaid Fund

REVENUE	(3)	(4)	(5)
	5/26/2020 FINAL BUDGET	BUDGET YEAR ENDING 01/00/00 Revision	12/15/2020 AMENDED APPROVED
1000 LOCAL SOURCES			
1100 Tax Revenue			
1110 Property Taxes			
1111 Net Proceeds of Mines			
1112 Net Proceeds of Mines - Prior Year			
1120 School Support Taxes			
1150 Residential Construction Tax			
1190 Other Taxes			
1191 Franchise Taxes			
1192 Governmental Services Tax			
1200 Local Gov Units - Not School Districts			
1300 Tuition			
1400 Transportation Fees			
1500 Earnings on Investments			
1600 Food Service Revenue			
1611 Daily Sales - School Lunch			
1612 Daily Sales - School Breakfast			
1613 Daily Sales - Special Milk			
1614 Daily Sales - After-School Program			
1700 District Activities Revenue			
1800 Community Service Activities			
1900 Other Revenues			
1910 Rentals			
1920 Donations			
1950/60 Services Provided other Governments			
1990 Miscellaneous			
TOTAL LOCAL SOURCES	-	-	-
3000 REVENUE FROM STATE SOURCES			
3110 Distributive School Fund			
3115 Special Education - DSA Funding			
3200 Restricted Funding/Grants-in-Aid Rev			
3210 Special Transportation			
3220 Adult High School Diploma			
3230 Class Size Reduction			
3800 In Lieu of Taxes			
3900 For/on behalf of School District			
TOTAL STATE SOURCES			
4000 FEDERAL SOURCES			
4100 Unrestricted - Direct Fed Gov't			
4200 Unrestricted - State Agency			
4300 Restricted - Direct			
4500 Restricted - State Agency			
4800 Revenue in Lieu of Taxes			
4900 Revenue for-on behalf of School District			
TOTAL FEDERAL SOURCES	-	-	-

Lyon County School District
Federal Grants

OTHER RESOURCES AND FUND BALANCE	(3)	(4)	(5)
	BUDGET YEAR ENDING 06/30/21		
	5/26/2020 FINAL BUDGET	Revision	12/15/2020 AMENDED APPROVED
5000 OTHER FINANCING SOURCES			
5100 Issuance of Bonds			
5110 Bond Principal			
5120 Premium/Discount of Bond Sale			
5200 Transfers from Other Funds			
5300 Gain/Loss on Disposal of Assets			
5400 Loan Proceeds (> 12 months)			
5500 Capital lease Proceeds			
5600 Other Long-Term Debt Proceeds			
TOTAL OTHER FINANCING SOURCES			
8000 OPENING FUND BALANCE			
Reserved Opening Balance (NPM)			
Opening Balance (Other)			
TOTAL OPENING FUND BALANCE	-	-	-
Prior Period Adjustments			
Residual Equity Transfers			
TOTAL ALL RESOURCES	-	-	-

Lyon County School District
 Federal Grants

PROGRAM FUNCTION OBJECT	(3) (4) (5) BUDGET YEAR ENDING 06/30/21		
	5/26/2020 FINAL BUDGET	Revision	12/15/2020 AMENDED APPROVED
100 REGULAR PROGRAMS			
1000 Instruction			
100 Salaries		-	
200 Benefits		-	
300/400/500 Purchased Services		-	
600 Supplies		-	
700 Property		-	
800/900 Miscellaneous & Other		-	
2700 Student Transportation		-	
100 Salaries		-	
200 Benefits		-	
300/400/500 Purchased Services		-	
600 Supplies		-	
700 Property		-	
800/900 Miscellaneous & Other		-	
2900 Other Direct Support		-	
100 Salaries		-	
200 Benefits		-	
300/400/500 Purchased Services		-	
600 Supplies		-	
700 Property		-	
800/900 Miscellaneous & Other		-	
100 TOTAL REGULAR PROGRAMS	-	-	-
200 SPECIAL PROGRAMS			
1000 Instruction			
100 Salaries		-	
200 Benefits		-	
300/400/500 Purchased Services		-	
600 Supplies		-	
700 Property			
800/900 Miscellaneous & Other			
2700 Student Transportation			
100 Salaries		-	
200 Benefits		-	
300/400/500 Purchased Services		-	
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
2900 Other Direct Support			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
200 TOTAL SPECIAL PROGRAMS	-	-	-

Lyon County School District
Federal Grants

PROGRAM FUNCTION OBJECT	(3) (4) (5) BUDGET YEAR ENDING 06/30/21		
	5/26/2020 FINAL BUDGET	Revision	12/15/2020 AMENDED APPROVED
270 GIFTED AND TALENTED			
1000 Instruction			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
2700 Student Transportation			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
2900 Other Direct Support			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
270 TOTAL GIFTED AND TALENTED			
300 VOCATIONAL & TECHNICAL			
1000 Instruction			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies		-	
700 Property		-	
800/900 Miscellaneous & Other			
2700 Student Transportation			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
2900 Other Direct Support			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
300 TOTAL VOCATIONAL & TECHNICAL	-	-	-

Lyon County School District
Federal Grants

PROGRAM FUNCTION OBJECT	(3)	(4)	(5)
	5/26/2020 FINAL BUDGET	Revision	12/15/2020 AMENDED APPROVED
400 OTHER INSTRUCTIONAL PROGRAMS			
1000 Instruction			
100 Salaries		-	
200 Benefits		-	
300/400/500 Purchased Services		-	
600 Supplies		-	
700 Property			
800/900 Miscellaneous & Other			
2700 Student Transportation			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
2900 Other Direct Support			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
400 TOTAL OTHER INSTR PROGRAMS	-	-	-
440 SUMMER SCHOOL			
1000 Instruction			
100 Salaries		-	
200 Benefits		-	
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
2700 Student Transportation			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
2900 Other Direct Support			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
440 TOTAL SUMMER SCHOOL	-	-	-

Lyon County School District
Federal Grants

PROGRAM FUNCTION OBJECT	BUDGET YEAR ENDING 06/30/21		
	(3) 5/26/2020 FINAL BUDGET	(4) Revision	(5) 12/15/2020 AMENDED APPROVED
000 UNDISTRIBUTED EXPENDITURES			
2100 Student Support			
100 Salaries		-	
200 Benefits		-	
300/400/500 Purchased Services		-	
600 Supplies		-	
700 Property		-	
800/900 Miscellaneous & Other		-	
2100 SUBTOTAL	-	-	-
2200 Instruction Staff Support			
100 Salaries		-	
200 Benefits		-	
300/400/500 Purchased Services		-	
600 Supplies		-	
700 Property		-	
800/900 Miscellaneous & Other		-	
2200 SUBTOTAL	-	-	-
2300 General Administration			
100 Salaries		-	
200 Benefits		-	
300/400/500 Purchased Services		-	
600 Supplies		-	
700 Property		-	
800/900 Miscellaneous & Other		-	
2300 SUBTOTAL	-	-	-
2400 School Administration			
100 Salaries		-	
200 Benefits		-	
300/400/500 Purchased Services		-	
600 Supplies		-	
700 Property		-	
800/900 Miscellaneous & Other		-	
2400 SUBTOTAL	-	-	-
2500 Central Services			
100 Salaries		-	
200 Benefits		-	
300/400/500 Purchased Services		-	
600 Supplies		-	
700 Property		-	
800/900 Miscellaneous & Other		-	
2500 SUBTOTAL	-	-	-

Lyon County School District
Federal Grants

PROGRAM FUNCTION OBJECT	(3)	(4)	(5)
	5/26/2020 FINAL BUDGET	BUDGET YEAR ENDING 06/30/21 Revision	12/15/2020 AMENDED APPROVED
2600 Operating/Maintenance Plant Service			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
2600 SUBTOTAL	-	-	-
2700 Student Transportation			
100 Salaries		-	
200 Benefits		-	
300/400/500 Purchased Services		-	
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
2700 SUBTOTAL	-	-	-
2900 Other Support (All Objects)			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
2900 SUBTOTAL	-	-	-
TOTAL SUPPORT SERVICES	-	-	-
NONINSTRUCTIONAL SERVICES			
3100 Food Services Operations			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
3100 SUBTOTAL	-		-
3300 Community Service			
100 Salaries		-	
200 Benefits		-	
300/400/500 Purchased Services		-	
600 Supplies		-	
700 Property		-	
800/900 Miscellaneous & Other			
3300 SUBTOTAL	-	-	-

Lyon County School District
 Federal Grants

PROGRAM FUNCTION OBJECT	(3) (4) (5) BUDGET YEAR ENDING 06/30/21		
	5/26/2020 FINAL BUDGET	Revision	12/15/2020 AMENDED APPROVED
4200 Land Improvement		-	
100 Salaries		-	
200 Benefits		-	
300/400/500 Purchased Services		-	
600 Supplies		-	
700 Property		-	
800/900 Miscellaneous & Other		-	
4200 SUBTOTAL			
4300 Architecture/Engineering		-	
100 Salaries		-	
200 Benefits		-	
300/400/500 Purchased Services		-	
600 Supplies		-	
700 Property		-	
800/900 Miscellaneous & Other		-	
4300 SUBTOTAL	-	-	
4500 Building Acquisition/Construction			
100 Salaries		-	
200 Benefits		-	
300/400/500 Purchased Services		-	
600 Supplies		-	
700 Property		-	
800/900 Miscellaneous & Other		-	
4500 SUBTOTAL		-	
4600 Site Improvement			
100 Salaries		-	
200 Benefits		-	
300/400/500 Purchased Services		-	-
600 Supplies		-	-
700 Property		-	
800/900 Miscellaneous & Other		-	
4600 SUBTOTAL	-	-	-
4700 Building Improvement			
100 Salaries		-	
200 Benefits		-	
300/400/500 Purchased Services		-	-
600 Supplies		-	-
700 Property		-	
800/900 Miscellaneous & Other		-	
4700 SUBTOTAL	-	-	-

Lyon County School District
Federal Grants

PROGRAM FUNCTION OBJECT	(3)	(4)	(5)
	5/26/2020 FINAL BUDGET	BUDGET YEAR ENDING 06/30/21 Revision	12/15/2020 AMENDED APPROVED
4900 Other (All Objects)			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
4900 SUBTOTAL			
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION			
6200 Other Fund Transfers			
910 Interfund Transfer			
000 TOTAL UNDISTRIBUTED EXPENDITURES	-	-	-
TOTAL ALL EXPENDITURES	-	-	-
6300 Contingency (not to exceed 3% of Total Expenditures)			
8000 ENDING FUND BALANCE			
Reserved NPM Per NRS 387.1235			
Ending Balance (Other)	-		-
TOTAL ENDING FUND BALANCE	-		-
TOTAL APPLICATIONS	-	-	-

Lyon County School District
Federal Grants

OTHER RESOURCES AND FUND BALANCE	(3)	(4)	(5)
	BUDGET YEAR ENDING 01/00/00		
	5/26/2020 FINAL BUDGET	Revision	12/15/2020 AMENDED APPROVED
5000 OTHER FINANCING SOURCES			
5100 Issuance of Bonds			
5110 Bond Principal			
5120 Premium/Discount of Bond Sale			
5200 Transfers from Other Funds			
5300 Gain/Loss on Disposal of Assets			
5400 Loan Proceeds (> 12 months)			
5500 Capital lease Proceeds			
5600 Other Long-Term Debt Proceeds			
TOTAL OTHER FINANCING SOURCES			
8000 OPENING FUND BALANCE			
Reserved Opening Balance (NPM)			
Opening Balance (Other)			
TOTAL OPENING FUND BALANCE	-	-	-
Prior Period Adjustments			
Residual Equity Transfers			
TOTAL ALL RESOURCES	-	-	-

Lyon County School District
 Insurance Loss Fund

PROGRAM FUNCTION OBJECT	(3)	(4)	(5)
	5/26/2020 FINAL BUDGET	BUDGET YEAR ENDING 06/30/21 Revision	12/15/2020 AMENDED APPROVED
000 UNDISTRIBUTED EXPENDITURES			
2100 Student Support			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
2100 SUBTOTAL	-	-	-
2200 Instruction Staff Support			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
2200 SUBTOTAL	-	-	-
2300 General Administration			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
2300 SUBTOTAL	-	-	-
2400 School Administration			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
2400 SUBTOTAL	-	-	-
2500 Central Services			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
2500 SUBTOTAL	-	-	-

Lyon County School District
Insurance Loss Fund

PROGRAM FUNCTION OBJECT	(3)	(4)	(5)
	5/26/2020 FINAL BUDGET	BUDGET YEAR ENDING 06/30/21 Revision	12/15/2020 AMENDED APPROVED
2600 Operating/Maintenance Plant Service			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
2600 SUBTOTAL	-	-	-
2700 Student Transportation			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
2700 SUBTOTAL	-	-	-
2900 Other Support (All Objects)			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
2900 SUBTOTAL	-	-	-
TOTAL SUPPORT SERVICES	-	-	-
NONINSTRUCTIONAL SERVICES			
3100 Food Services Operations			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
3100 SUBTOTAL	-	-	-
4100 Land Acquisition			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
4100 SUBTOTAL	-	-	-

Lyon County School District
Insurance Loss Fund

PROGRAM FUNCTION OBJECT	(3)	(4)	(5)
	5/26/2020 FINAL BUDGET	BUDGET YEAR ENDING 06/30/21 Revision	12/15/2020 AMENDED APPROVED
4900 Other (All Objects)			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
4900 SUBTOTAL			
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION			
6200 Other Fund Transfers			
910 Interfund Transfer			
000 TOTAL UNDISTRIBUTED EXPENDITURES	-	-	-
TOTAL ALL EXPENDITURES	-	-	-
6300 Contingency (not to exceed 3% of Total Expenditures)			
8000 ENDING FUND BALANCE			
Reserved NPM Per NRS 387.1235			
Ending Balance (Other)	-	-	-
TOTAL ENDING FUND BALANCE	-	-	-
TOTAL APPLICATIONS	-	-	-

Lyon County School District
Insurance Loss Fund

REVENUE	(3)	(4)	(5)
	5/26/2020 FINAL BUDGET	Revision	12/15/2020 AMENDED APPROVED
1000 LOCAL SOURCES			
1100 Tax Revenue			
1110 Property Taxes			
1111 Net Proceeds of Mines			
1112 Net Proceeds of Mines - Prior Year			
1120 School Support Taxes			
1150 Residential Construction Tax			
1190 Other Taxes			
1191 Franchise Taxes			
1192 Governmental Services Tax			
1200 Local Gov Units - Not School Districts			
1300 Tuition			
1400 Transportation Fees			
1500 Earnings on Investments			
1600 Food Service Revenue			
1611 Daily Sales - School Lunch	650,000	-	650,000
1612 Daily Sales - School Breakfast			
1613 Daily Sales - Special Milk			
1614 Daily Sales - After-School Program			
1700 District Activities Revenue			
1800 Community Service Activities			
1900 Other Revenues			
1910 Rentals			
1920 Donations			
1950/60 Services Provided other Governments	25,000	-	25,000
1990 Miscellaneous			
TOTAL LOCAL SOURCES	675,000	-	675,000
3000 REVENUE FROM STATE SOURCES			
3110 Distributive School Fund			
3115 Special Education - DSA Funding			
3200 Restricted Funding/Grants-in-Aid Rev	30,000	-	30,000
3210 Special Transportation			
3220 Adult High School Diploma			
3230 Class Size Reduction			
3800 In Lieu of Taxes			
3900 For/on behalf of School District			
TOTAL STATE SOURCES	30,000	-	30,000
4000 FEDERAL SOURCES			
4100 Unrestricted - Direct Fed Gov't			
4200 Unrestricted - State Agency			
4300 Restricted - Direct			
4500 Restricted - State Agency	2,800,000	-	2,800,000
4800 Revenue in Lieu of Taxes			
4900 Revenue for-on behalf of School District	50,000	-	50,000
TOTAL FEDERAL SOURCES	2,850,000	-	2,850,000

Lyon County School District
Federal School Lunch Fund

OTHER RESOURCES AND FUND BALANCE	(3)	(4)	(5)
	BUDGET YEAR ENDING 01/00/00		
	5/26/2020 FINAL BUDGET	Revision	12/15/2020 AMENDED APPROVED
5000 OTHER FINANCING SOURCES			
5100 Issuance of Bonds			
5110 Bond Principal			
5120 Premium/Discount of Bond Sale			
5200 Transfers from Other Funds		-	
5300 Gain/Loss on Disposal of Assets			
5400 Loan Proceeds (> 12 months)			
5500 Capital lease Proceeds			
5600 Other Long-Term Debt Proceeds			
TOTAL OTHER FINANCING SOURCES	-	-	-
8000 OPENING FUND BALANCE			
Reserved Opening Balance (NPM)			
Opening Balance (Other)	311,798	300,102	611,900
TOTAL OPENING FUND BALANCE	311,798	300,102	611,900
Prior Period Adjustments			
Residual Equity Transfers			
TOTAL ALL RESOURCES	3,866,798	300,102	4,166,900

Lyon County School District
Federal School Lunch Fund

PROGRAM FUNCTION OBJECT	(3)	(4)	(5)
	5/26/2020 FINAL BUDGET	BUDGET YEAR ENDING 06/30/21 Revision	12/15/2020 AMENDED APPROVED
000 UNDISTRIBUTED EXPENDITURES			
2100 Student Support			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
2100 SUBTOTAL			
2200 Instruction Staff Support			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
2200 SUBTOTAL	-		-
2300 General Administration			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
2300 SUBTOTAL			
2400 School Administration			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services		-	
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
2400 SUBTOTAL	-	-	-
2500 Central Services			
100 Salaries	50,000	-	50,000
200 Benefits	16,000	-	16,000
300/400/500 Purchased Services		-	
600 Supplies		-	
700 Property		-	
800/900 Miscellaneous & Other		-	
2500 SUBTOTAL	66,000	-	66,000

Lyon County School District
Federal School Lunch Fund

PROGRAM FUNCTION OBJECT	BUDGET YEAR ENDING 06/30/21		
	(3) 5/26/2020 FINAL BUDGET	(4) Revision	(5) 12/15/2020 AMENDED APPROVED
2600 Operating/Maintenance Plant Service			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
2600 SUBTOTAL			
2700 Student Transportation			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
2700 SUBTOTAL			
2900 Other Support (All Objects)			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
2900 SUBTOTAL			
TOTAL SUPPORT SERVICES			
NONINSTRUCTIONAL SERVICES			
3100 Food Services Operations			
100 Salaries	1,442,144	(440,000)	1,002,144
200 Benefits	430,460	-	430,460
300/400/500 Purchased Services	122,900	610,000	732,900
600 Supplies	1,638,750	-	1,638,750
700 Property	142,500	-	142,500
800/900 Miscellaneous & Other	1,632	-	1,632
3100 SUBTOTAL	3,778,386	170,000	3,948,386
4100 Land Acquisition			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
4100 SUBTOTAL			

Lyon County School District
Federal School Lunch Fund

PROGRAM FUNCTION OBJECT	(3) (4) (5) BUDGET YEAR ENDING 06/30/21		
	5/26/2020 FINAL BUDGET	Revision	12/15/2020 AMENDED APPROVED
4200 Land Improvement			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
4200 SUBTOTAL			
4300 Architecture/Engineering			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services	-		
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
4300 SUBTOTAL	-	-	-
4500 Building Acquisition/Construction			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property		-	
800/900 Miscellaneous & Other			
4500 SUBTOTAL	-	-	-
4600 Site Improvement			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services	-		
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
4600 SUBTOTAL	-		-
4700 Building Improvement			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property	-		
800/900 Miscellaneous & Other			
4700 SUBTOTAL	-	-	-

Lyon County School District
Federal School Lunch Fund

PROGRAM FUNCTION OBJECT	(3)	(4)	(5)
	5/26/2020 FINAL BUDGET	BUDGET YEAR ENDING 06/30/21 Revision	12/15/2020 AMENDED APPROVED
4900 Other (All Objects)			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
4900 SUBTOTAL			
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	-	-	-
6200 Other Fund Transfers			
910 Interfund Transfer			
000 TOTAL UNDISTRIBUTED EXPENDITURES	3,844,386	170,000	4,014,386
TOTAL ALL EXPENDITURES	3,844,386	170,000	4,014,386
6300 Contingency (not to exceed 3% of Total Expenditures)			
8000 ENDING FUND BALANCE			
Reserved NPM Per NRS 387.1235			
Ending Balance (Other)	22,412		152,514
TOTAL ENDING FUND BALANCE	22,412	-	152,514
TOTAL APPLICATIONS	3,866,798	170,000	4,166,900

Lyon County School District
Federal School Lunch Fund

REVENUE	(3)	(4)	(5)
	5/26/2020 FINAL BUDGET	BUDGET YEAR ENDING 01/00/00 Revision	12/15/2020 AMENDED APPROVED
1000 LOCAL SOURCES			
1100 Tax Revenue			
1110 Property Taxes			
1111 Net Proceeds of Mines			
1112 Net Proceeds of Mines - Prior Year			
1120 School Support Taxes			
1150 Residential Construction Tax			
1190 Other Taxes			
1191 Franchise Taxes			
1192 Governmental Services Tax			
1200 Local Gov Units - Not School Districts			
1300 Tuition			
1400 Transportation Fees			
1500 Earnings on Investments			
1600 Food Service Revenue			
1611 Daily Sales - School Lunch			
1612 Daily Sales - School Breakfast			
1613 Daily Sales - Special Milk			
1614 Daily Sales - After-School Program			
1700 District Activities Revenue		-	
1800 Community Service Activities			
1900 Other Revenues			
1910 Rentals			
1920 Donations			
1950/60 Services Provided other Governments			
1990 Miscellaneous			
TOTAL LOCAL SOURCES	-	-	-
3000 REVENUE FROM STATE SOURCES			
3110 Distributive School Fund			
3115 Special Education - DSA Funding			
3200 Restricted Funding/Grants-in-Aid Rev			
3210 Special Transportation			
3220 Adult High School Diploma			
3230 Class Size Reduction			
3800 In Lieu of Taxes			
3900 For/on behalf of School District			
TOTAL STATE SOURCES	-	-	-
4000 FEDERAL SOURCES			
4100 Unrestricted - Direct Fed Gov't			
4200 Unrestricted - State Agency			
4300 Restricted - Direct			
4500 Restricted - State Agency			
4800 Revenue in Lieu of Taxes			
4900 Revenue for-on behalf of School District			
TOTAL FEDERAL SOURCES	-	-	-

Lyon County School District
 Adult Diploma Fund

OTHER RESOURCES AND FUND BALANCE	(3)	(4)	(5)
	BUDGET YEAR ENDING 01/00/00		
	5/26/2020 FINAL BUDGET	Revision	12/15/2020 AMENDED APPROVED
5000 OTHER FINANCING SOURCES			
5100 Issuance of Bonds			
5110 Bond Principal			
5120 Premium/Discount of Bond Sale			
5200 Transfers from Other Funds		-	
5300 Gain/Loss on Disposal of Assets			
5400 Loan Proceeds (> 12 months)			
5500 Capital lease Proceeds			
5600 Other Long-Term Debt Proceeds			
TOTAL OTHER FINANCING SOURCES	-	-	-
8000 OPENING FUND BALANCE			
Reserved Opening Balance (NPM)			
Opening Balance (Other)		-	
TOTAL OPENING FUND BALANCE	-	-	-
Prior Period Adjustments			
Residual Equity Transfers			
TOTAL ALL RESOURCES	-	-	-

Lyon County School District
 Adult Diploma Fund

PROGRAM FUNCTION OBJECT	(3)	(4)	(5)
	5/26/2020 FINAL BUDGET	BUDGET YEAR ENDING 06/30/21 Revision	12/15/2020 AMENDED APPROVED
600 ADULT EDUCATION PROGRAMS			
1000 Instruction			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services		-	
600 Supplies		-	
700 Property			
800/900 Miscellaneous & Other		-	
2700 Student Transportation			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
600 TOTAL ADULT EDUCATION PROGRAMS	-	-	-
800 COMMUNITY SERVICE PROGRAMS			
3300 Community Service Operations			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
800 TOTAL COMMUNITY SVC PROGRAMS			

Lyon County School District
 Adult Diploma Fund

PROGRAM FUNCTION OBJECT	(3)	(4)	(5)
	5/26/2020 FINAL BUDGET	BUDGET YEAR ENDING 06/30/21 Revision	12/15/2020 AMENDED APPROVED
000 UNDISTRIBUTED EXPENDITURES			
2100 Student Support			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
2100 SUBTOTAL			
2200 Instruction Staff Support			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
2200 SUBTOTAL	-		-
2300 General Administration			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
2300 SUBTOTAL			
2400 School Administration			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services		-	
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
2400 SUBTOTAL	-	-	-
2500 Central Services			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
2500 SUBTOTAL			

Lyon County School District
 Adult Diploma Fund

PROGRAM FUNCTION OBJECT	(3)	(4)	(5)
	4/15/2020 TENTATIVE BUDGET	BUDGET YEAR ENDING 06/30/21 Revision	5/26/2020 FINAL APPROVED
4900 Other (All Objects)			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
4900 SUBTOTAL			
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION			
6200 Other Fund Transfers			
910 Interfund Transfer			
000 TOTAL UNDISTRIBUTED EXPENDITURES	-	-	-
TOTAL ALL EXPENDITURES	-	-	-
6300 Contingency (not to exceed 3% of Total Expenditures)			
8000 ENDING FUND BALANCE			
Reserved NPM Per NRS 387.1235			
Ending Balance (Other)	-	-	-
TOTAL ENDING FUND BALANCE	-	-	-
TOTAL APPLICATIONS	-	-	-

Lyon County School District
 Adult Diploma Fund

REVENUE	(3)	(4)	(5)
	5/26/2020 FINAL BUDGET	BUDGET YEAR ENDING 01/00/00 Revision	12/15/2020 AMENDED APPROVED
1000 LOCAL SOURCES			
1100 Tax Revenue			
1110 Property Taxes			
1111 Net Proceeds of Mines			
1112 Net Proceeds of Mines - Prior Year			
1120 School Support Taxes			
1150 Residential Construction Tax			
1190 Other Taxes			
1191 Franchise Taxes			
1192 Governmental Services Tax			
1200 Local Gov Units - Not School Districts			
1300 Tuition			
1400 Transportation Fees			
1500 Earnings on Investments			
1600 Food Service Revenue			
1611 Daily Sales - School Lunch			
1612 Daily Sales - School Breakfast			
1613 Daily Sales - Special Milk			
1614 Daily Sales - After-School Program			
1700 District Activities Revenue			
1800 Community Service Activities			
1900 Other Revenues			
1910 Rentals			
1920 Donations			
1950/60 Services Provided other Governments			
1990 Miscellaneous			
TOTAL LOCAL SOURCES	-		-
3000 REVENUE FROM STATE SOURCES			
3110 Distributive School Fund			
3115 Special Education - DSA Funding			
3200 Restricted Funding/Grants-in-Aid Rev			
3210 Special Transportation			
3220 Adult High School Diploma			
3230 Class Size Reduction	1,800,000	277,149	2,077,149
3800 In Lieu of Taxes			
3900 For/on behalf of School District			
TOTAL STATE SOURCES	1,800,000	277,149	2,077,149
4000 FEDERAL SOURCES			
4100 Unrestricted - Direct Fed Gov't			
4200 Unrestricted - State Agency			
4300 Restricted - Direct			
4500 Restricted - State Agency			
4800 Revenue in Lieu of Taxes			
4900 Revenue for-on behalf of School District			
TOTAL FEDERAL SOURCES	-	-	-

Lyon County School District
Class Size Reduction Fund

OTHER RESOURCES AND FUND BALANCE	(3)	(4)	(5)
	BUDGET YEAR ENDING 01/00/00		
	5/26/2020 FINAL BUDGET	Revision	12/15/2020 AMENDED APPROVED
5000 OTHER FINANCING SOURCES			
5100 Issuance of Bonds			
5110 Bond Principal			
5120 Premium/Discount of Bond Sale			
5200 Transfers from Other Funds		-	-
5300 Gain/Loss on Disposal of Assets			
5400 Loan Proceeds (> 12 months)			
5500 Capital lease Proceeds			
5600 Other Long-Term Debt Proceeds			
TOTAL OTHER FINANCING SOURCES	-	-	-
8000 OPENING FUND BALANCE			
Reserved Opening Balance (NPM)			
Opening Balance (Other)	-	-	-
TOTAL OPENING FUND BALANCE	-	-	-
Prior Period Adjustments			
Residual Equity Transfers			
TOTAL ALL RESOURCES	1,800,000	277,149	2,077,149

Lyon County School District
 Class Size Reduction Fund

PROGRAM FUNCTION OBJECT	(3)	(4)	(5)
	5/26/2020 FINAL BUDGET	Revision	12/15/2020 AMENDED APPROVED
BUDGET YEAR ENDING 06/30/21			
100 REGULAR PROGRAMS			
1000 Instruction			
100 Salaries	1,250,000	192,465	1,442,465
200 Benefits	550,000	84,684	634,684
300/400/500 Purchased Services		-	
600 Supplies		-	
700 Property		-	
800/900 Miscellaneous & Other		-	
2700 Student Transportation		-	
100 Salaries		-	
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
2900 Other Direct Support			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
100 TOTAL REGULAR PROGRAMS	1,800,000	277,149	2,077,149
200 SPECIAL PROGRAMS			
1000 Instruction			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
2700 Student Transportation			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
2900 Other Direct Support			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
200 TOTAL SPECIAL PROGRAMS			

Lyon County School District
Class Size Reduction Fund

PROGRAM FUNCTION OBJECT	(3)	(4)	(5)
	5/26/2020 FINAL BUDGET	BUDGET YEAR ENDING 06/30/21 Revision	12/15/2020 AMENDED APPROVED
4900 Other (All Objects)			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
4900 SUBTOTAL			
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION			
6200 Other Fund Transfers			
910 Interfund Transfer			
000 TOTAL UNDISTRIBUTED EXPENDITURES			
TOTAL ALL EXPENDITURES	1,800,000	277,149	2,077,149
6300 Contingency (not to exceed 3% of Total Expenditures)			
8000 ENDING FUND BALANCE			
Reserved NPM Per NRS 387.1235			
Ending Balance (Other)	-	-	-
TOTAL ENDING FUND BALANCE	-	-	-
TOTAL APPLICATIONS	1,800,000	277,149	2,077,149

Lyon County School District
Class Size Reduction Fund

REVENUE	(3)	(4)	(5)
	5/26/2020 FINAL BUDGET	BUDGET YEAR ENDING 01/00/00 Revision	12/15/2020 AMENDED APPROVED
1000 LOCAL SOURCES			
1100 Tax Revenue			
1110 Property Taxes			
1111 Net Proceeds of Mines			
1112 Net Proceeds of Mines - Prior Year			
1120 School Support Taxes			
1150 Residential Construction Tax			
1190 Other Taxes			
1191 Franchise Taxes			
1192 Governmental Services Tax			
1200 Local Gov Units - Not School Districts			
1300 Tuition			
1400 Transportation Fees			
1500 Earnings on Investments			
1600 Food Service Revenue			
1611 Daily Sales - School Lunch			
1612 Daily Sales - School Breakfast			
1613 Daily Sales - Special Milk			
1614 Daily Sales - After-School Program			
1700 District Activities Revenue			
1800 Community Service Activities			
1900 Other Revenues			
1910 Rentals			
1920 Donations	-	-	
1950/60 Services Provided other Governments			
1990 Miscellaneous			
TOTAL LOCAL SOURCES	-	-	-
3000 REVENUE FROM STATE SOURCES			
3110 Distributive School Fund			
3115 Special Education - DSA Funding			
3200 Restricted Funding/Grants-in-Aid Rev			
3210 Special Transportation			
3220 Adult High School Diploma			
3230 Class Size Reduction			
3800 In Lieu of Taxes			
3900 For/on behalf of School District			
TOTAL STATE SOURCES	-		-
4000 FEDERAL SOURCES			
4100 Unrestricted - Direct Fed Gov't			
4200 Unrestricted - State Agency			
4300 Restricted - Direct			
4500 Restricted - State Agency			
4800 Revenue in Lieu of Taxes			
4900 Revenue for-on behalf of School District			
TOTAL FEDERAL SOURCES	-		-

Lyon County School District
Private Grants Fund

OTHER RESOURCES AND FUND BALANCE	(3)	(4)	(5)
	BUDGET YEAR ENDING 01/00/00		
	5/26/2020 FINAL BUDGET	Revision	12/15/2020 AMENDED APPROVED
5000 OTHER FINANCING SOURCES			
5100 Issuance of Bonds			
5110 Bond Principal			
5120 Premium/Discount of Bond Sale			
5200 Transfers from Other Funds			
5300 Gain/Loss on Disposal of Assets			
5400 Loan Proceeds (> 12 months)			
5500 Capital lease Proceeds			
5600 Other Long-Term Debt Proceeds			
TOTAL OTHER FINANCING SOURCES	-		-
8000 OPENING FUND BALANCE			
Reserved Opening Balance (NPM)			
Opening Balance (Other)	-		-
TOTAL OPENING FUND BALANCE	-		-
Prior Period Adjustments			
Residual Equity Transfers			
TOTAL ALL RESOURCES	-		-

Lyon County School District
Private Grants Fund

PROGRAM FUNCTION OBJECT	BUDGET YEAR ENDING 06/30/21		
	(3) 5/26/2020 FINAL BUDGET	(4) Revision	(5) 12/15/2020 AMENDED APPROVED
100 REGULAR PROGRAMS			
1000 Instruction			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			-
700 Property			
800/900 Miscellaneous & Other			
2700 Student Transportation			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
2900 Other Direct Support			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
100 TOTAL REGULAR PROGRAMS	-	-	-
200 SPECIAL PROGRAMS			
1000 Instruction			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			-
700 Property			
800/900 Miscellaneous & Other			
2700 Student Transportation			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
2900 Other Direct Support			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
200 TOTAL SPECIAL PROGRAMS	-	-	-

Lyon County School District
Private Grants Fund

PROGRAM FUNCTION OBJECT	(3) (4) (5) BUDGET YEAR ENDING 06/30/21		
	5/26/2020 FINAL BUDGET	Revision	12/15/2020 AMENDED APPROVED
270 GIFTED AND TALENTED			
1000 Instruction			
100 Salaries		-	
200 Benefits		-	
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
2700 Student Transportation			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
2900 Other Direct Support			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
270 TOTAL GIFTED AND TALENTED	-	-	-
300 VOCATIONAL & TECHNICAL			
1000 Instruction			
100 Salaries		-	
200 Benefits		-	
300/400/500 Purchased Services		-	
600 Supplies		-	
700 Property		-	
800/900 Miscellaneous & Other		-	
2700 Student Transportation			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
2900 Other Direct Support			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
300 TOTAL VOCATIONAL & TECHNICAL	-	-	-

Lyon County School District
Private Grants Fund

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) (4) (5) BUDGET YEAR ENDING 06/30/21		
	ACTUAL PRIOR YEAR ENDING 06/30/19	ESTIMATED CURRENT YEAR ENDING 06/30/20	5/26/2020	Revision	12/15/2020
			FINAL BUDGET		AMENDED APPROVED
000 UNDISTRIBUTED EXPENDITURES					
2100 Student Support					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services					
600 Supplies				-	
700 Property					
800/900 Miscellaneous & Other					
2100 SUBTOTAL				-	-
2200 Instruction Staff Support					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services	1,845				
600 Supplies	4,323			-	
700 Property					
800/900 Miscellaneous & Other					
2200 SUBTOTAL	6,168	-	-	-	-
2300 General Administration					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800/900 Miscellaneous & Other					
2300 SUBTOTAL					
2400 School Administration					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800/900 Miscellaneous & Other	2,000				
2400 SUBTOTAL	2,000	-	-		-
2500 Central Services					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800/900 Miscellaneous & Other					
2500 SUBTOTAL					

Lyon County School District _____ School District
Private Grants Fund _____ Fund - Expenditure:

PROGRAM FUNCTION OBJECT	BUDGET YEAR ENDING 06/30/21		
	(3) 5/26/2020 FINAL BUDGET	(4) Revision	(5) 12/15/2020 AMENDED APPROVED
2600 Operating/Maintenance Plant Service			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies		-	
700 Property			
800/900 Miscellaneous & Other			
2600 SUBTOTAL	-	-	-
2700 Student Transportation			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
2700 SUBTOTAL	-		-
2900 Other Support (All Objects)			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
2900 SUBTOTAL			
TOTAL SUPPORT SERVICES	-	-	-
NONINSTRUCTIONAL SERVICES			
3100 Food Services Operations			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
3100 SUBTOTAL	-		-
4100 Land Acquisition			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
4100 SUBTOTAL			

Lyon County School District
Private Grants Fund

PROGRAM FUNCTION OBJECT	(3) (4) (5) BUDGET YEAR ENDING 06/30/21		
	5/26/2020 FINAL BUDGET	Revision	12/15/2020 AMENDED APPROVED
4200 Land Improvement			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
4200 SUBTOTAL			
4300 Architecture/Engineering			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
4300 SUBTOTAL			
4500 Building Acquisition/Construction			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
4500 SUBTOTAL	-		-
4600 Site Improvement			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
4600 SUBTOTAL	-		-
4700 Building Improvement			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
4700 SUBTOTAL	-		-

Lyon County School District
Private Grants Fund

PROGRAM FUNCTION OBJECT	(3)	(4)	(5)
	5/26/2020 FINAL BUDGET	BUDGET YEAR ENDING 06/30/21 Revision	12/15/2020 AMENDED APPROVED
4900 Other (All Objects)			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
4900 SUBTOTAL	-		-
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION			
6200 Other Fund Transfers			
910 Interfund Transfer			
000 TOTAL UNDISTRIBUTED EXPENDITURES	-	-	-
TOTAL ALL EXPENDITURES	-	-	-
6300 Contingency (not to exceed 3% of Total Expenditures)			
8000 ENDING FUND BALANCE			
Reserved NPM Per NRS 387.1235			
Ending Balance (Other)	-		-
TOTAL ENDING FUND BALANCE	-		-
TOTAL APPLICATIONS	-	-	-

Lyon County School District
Private Grants Fund

REVENUE	(3)	(4)	(5)
	5/26/2020 FINAL BUDGET	BUDGET YEAR ENDING 01/00/00 Revision	12/15/2020 AMENDED APPROVED
1000 LOCAL SOURCES			
1100 Tax Revenue			
1110 Property Taxes			
1111 Net Proceeds of Mines			
1112 Net Proceeds of Mines - Prior Year			
1120 School Support Taxes			
1150 Residential Construction Tax			
1190 Other Taxes			
1191 Franchise Taxes			
1192 Governmental Services Tax			
1200 Local Gov Units - Not School Districts			
1300 Tuition			
1400 Transportation Fees			
1500 Earnings on Investments			
1600 Food Service Revenue			
1611 Daily Sales - School Lunch			
1612 Daily Sales - School Breakfast			
1613 Daily Sales - Special Milk			
1614 Daily Sales - After-School Program			
1700 District Activities Revenue			
1800 Community Service Activities			
1900 Other Revenues			
1910 Rentals			
1920 Donations			
1950/60 Services Provided other Governments			
1990 Miscellaneous			
TOTAL LOCAL SOURCES			
3000 REVENUE FROM STATE SOURCES			
3110 Distributive School Fund			
3115 Special Education - DSA Funding			
3100 State Grant, Unrestricted			
3200 Restricted Funding/Grants-in-Aid Rev	-	-	
3210 Special Transportation		-	
3220 Adult High School Diploma			
3230 Class Size Reduction			
3800 In Lieu of Taxes			
3900 For/on behalf of School District			
TOTAL STATE SOURCES	-	-	-
4000 FEDERAL SOURCES			
4100 Unrestricted - Direct Fed Gov't			
4200 Unrestricted - State Agency			
4300 Restricted - Direct			
4500 Restricted - State Agency			
4800 Revenue in Lieu of Taxes			
4900 Revenue for-on behalf of School District			
TOTAL FEDERAL SOURCES			

Lyon County School District
State Grants Fund

OTHER RESOURCES AND FUND BALANCE	(3)	(4)	(5)
	BUDGET YEAR ENDING 01/00/00		
	5/26/2020 FINAL BUDGET	Revision	12/15/2020 AMENDED APPROVED
5000 OTHER FINANCING SOURCES			
5100 Issuance of Bonds			
5110 Bond Principal			
5120 Premium/Discount of Bond Sale			
5200 Transfers from Other Funds			
5300 Gain/Loss on Disposal of Assets			
5400 Loan Proceeds (> 12 months)			
5500 Capital lease Proceeds			
5600 Other Long-Term Debt Proceeds			
TOTAL OTHER FINANCING SOURCES			
8000 OPENING FUND BALANCE			
Reserved Opening Balance (NPM)			
Opening Balance (Other)	-		-
TOTAL OPENING FUND BALANCE	-		-
Prior Period Adjustments			
Residual Equity Transfers			
TOTAL ALL RESOURCES	-	-	-

Lyon County School District

State Grants Fund

PROGRAM FUNCTION OBJECT	(3) (4) (5) BUDGET YEAR ENDING 06/30/21		
	5/26/2020 FINAL BUDGET	Revision	12/15/2020 AMENDED APPROVED
100 REGULAR PROGRAMS			
1000 Instruction			
100 Salaries		-	
200 Benefits		-	
300/400/500 Purchased Services		-	
600 Supplies		-	
700 Property			
800/900 Miscellaneous & Other			
2700 Student Transportation			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
2900 Other Direct Support			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
100 TOTAL REGULAR PROGRAMS	-	-	-
200 SPECIAL PROGRAMS			
1000 Instruction			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
2700 Student Transportation			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
2900 Other Direct Support			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
200 TOTAL SPECIAL PROGRAMS	-	-	-

Lyon County School District
State Grants Fund

PROGRAM FUNCTION OBJECT	(3)	(4)	(5)
	5/26/2020 FINAL BUDGET	BUDGET YEAR ENDING 06/30/21 Revision	12/15/2020 AMENDED APPROVED
270 GIFTED AND TALENTED			
1000 Instruction			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
2700 Student Transportation			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
2900 Other Direct Support			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
270 TOTAL GIFTED AND TALENTED			
300 VOCATIONAL & TECHNICAL			
1000 Instruction			
100 Salaries		-	
200 Benefits		-	
300/400/500 Purchased Services		-	
600 Supplies		-	
700 Property		-	
800/900 Miscellaneous & Other		-	
2700 Student Transportation		-	
100 Salaries		-	
200 Benefits		-	
300/400/500 Purchased Services		-	
600 Supplies		-	
700 Property		-	
800/900 Miscellaneous & Other		-	
2900 Other Direct Support		-	
100 Salaries		-	
200 Benefits		-	
300/400/500 Purchased Services		-	
600 Supplies		-	
700 Property		-	
800/900 Miscellaneous & Other		-	
300 TOTAL VOCATIONAL & TECHNICAL	-	-	-

Lyon County School District
State Grants Fund

PROGRAM FUNCTION OBJECT	(3)	(4)	(5)
	5/26/2020 FINAL BUDGET	Revision	12/15/2020 AMENDED APPROVED
400 OTHER INSTRUCTIONAL PROGRAMS			
1000 Instruction			
100 Salaries		-	
200 Benefits		-	
300/400/500 Purchased Services		-	
600 Supplies		-	
700 Property		-	
800/900 Miscellaneous & Other			
2700 Student Transportation			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
2900 Other Direct Support			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
400 TOTAL OTHER INSTR PROGRAMS	-	-	-
440 SUMMER SCHOOL			
1000 Instruction			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
2700 Student Transportation			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
2900 Other Direct Support			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
440 TOTAL SUMMER SCHOOL			

Lyon County School District
State Grants Fund

PROGRAM FUNCTION OBJECT	BUDGET YEAR ENDING 06/30/21		
	(3) 5/26/2020 FINAL BUDGET	(4) Revision	(5) 12/15/2020 AMENDED APPROVED
000 UNDISTRIBUTED EXPENDITURES			
2100 Student Support			
100 Salaries		-	
200 Benefits		-	
300/400/500 Purchased Services		-	
600 Supplies		-	
700 Property			
800/900 Miscellaneous & Other			
2100 SUBTOTAL	-	-	-
2200 Instruction Staff Support			
100 Salaries		-	
200 Benefits		-	
300/400/500 Purchased Services		-	
600 Supplies		-	
700 Property			
800/900 Miscellaneous & Other			
2200 SUBTOTAL	-	-	-
2300 General Administration			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
2300 SUBTOTAL	-		-
2400 School Administration			
100 Salaries		-	
200 Benefits		-	
300/400/500 Purchased Services		-	
600 Supplies		-	
700 Property		-	
800/900 Miscellaneous & Other		-	
2400 SUBTOTAL		-	-
2500 Central Services			
100 Salaries		-	
200 Benefits		-	
300/400/500 Purchased Services		-	
600 Supplies		-	
700 Property			
800/900 Miscellaneous & Other			
2500 SUBTOTAL	-	-	-

Lyon County School District
 State Grants Fund

PROGRAM FUNCTION OBJECT	BUDGET YEAR ENDING 06/30/21		
	(3) 5/26/2020 FINAL BUDGET	(4) Revision	(5) 12/15/2020 AMENDED APPROVED
2600 Operating/Maintenance Plant Service			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
2600 SUBTOTAL	-	-	-
2700 Student Transportation			
100 Salaries		-	
200 Benefits		-	
300/400/500 Purchased Services		-	
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
2700 SUBTOTAL	-	-	-
2900 Other Support (All Objects)			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
2900 SUBTOTAL			
TOTAL SUPPORT SERVICES	-	-	-
NONINSTRUCTIONAL SERVICES			
3100 Food Services Operations			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services		-	
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
3100 SUBTOTAL	-	-	-
4100 Land Acquisition			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
4100 SUBTOTAL			

Lyon County School District
 State Grants Fund

PROGRAM FUNCTION OBJECT	(3) (4) (5) BUDGET YEAR ENDING 06/30/21		
	5/26/2020 FINAL BUDGET	Revision	12/15/2020 AMENDED APPROVED
4200 Land Improvement			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
4200 SUBTOTAL			
4300 Architecture/Engineering			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
4300 SUBTOTAL	-		-
4500 Building Acquisition/Construction			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies		-	
700 Property		-	
800/900 Miscellaneous & Other			
4500 SUBTOTAL	-	-	-
4600 Site Improvement			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
4600 SUBTOTAL			
4700 Building Improvement			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
4700 SUBTOTAL			

Lyon County County School District
State Grants Fund

PROGRAM FUNCTION OBJECT	(3)	(4)	(5)
	5/26/2020 FINAL BUDGET	BUDGET YEAR ENDING 06/30/21 Revision	12/15/2020 AMENDED APPROVED
4900 Other (All Objects)			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
4900 SUBTOTAL			
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION		-	-
6200 Other Fund Transfers			
910 Interfund Transfer			
000 TOTAL UNDISTRIBUTED EXPENDITURES	-	-	-
TOTAL ALL EXPENDITURES	-	-	-
6300 Contingency (not to exceed 3% of Total Expenditures)			
8000 ENDING FUND BALANCE			
Reserved NPM Per NRS 387.1235			
Ending Balance (Other)	-		
TOTAL ENDING FUND BALANCE	-		-
TOTAL APPLICATIONS	-	-	-

Lyon County School District
State Grants Fund

REVENUE	(3)	(4)	(5)
	5/26/2020 FINAL BUDGET	BUDGET YEAR ENDING 01/00/00 Revision	12/15/2020 AMENDED APPROVED
1000 LOCAL SOURCES			
1100 Tax Revenue			
1110 Property Taxes			
1111 Net Proceeds of Mines			
1112 Net Proceeds of Mines - Prior Year			
1120 School Support Taxes			
1150 Residential Construction Tax			
1190 Other Taxes			
1191 Franchise Taxes			
1192 Governmental Services Tax			
1200 Local Gov Units - Not School Districts			
1300 Tuition			
1400 Transportation Fees			
1500 Earnings on Investments			
1600 Food Service Revenue			
1611 Daily Sales - School Lunch			
1612 Daily Sales - School Breakfast			
1613 Daily Sales - Special Milk			
1614 Daily Sales - After-School Program			
1700 District Activities Revenue			
1800 Community Service Activities			
1900 Other Revenues			
1910 Rentals			
1920 Donations			
1950/60 Services Provided other Governments			
1990 Miscellaneous			
TOTAL LOCAL SOURCES	-		-
3000 REVENUE FROM STATE SOURCES			
3110 Distributive School Fund			
3115 Special Education - DSA Funding			
3200 Restricted Funding/Grants-in-Aid Rev			
3210 Special Transportation			
3220 Adult High School Diploma			
3230 Class Size Reduction			
3800 In Lieu of Taxes			
3900 For/on behalf of School District			
TOTAL STATE SOURCES			
4000 FEDERAL SOURCES			
4100 Unrestricted - Direct Fed Gov't			
4200 Unrestricted - State Agency			
4300 Restricted - Direct			
4500 Restricted - State Agency			
4800 Revenue in Lieu of Taxes			
4900 Revenue for-on behalf of School District			
TOTAL FEDERAL SOURCES	-		-

Lyon County School District
 Bond Projects Fund

OTHER RESOURCES AND FUND BALANCE	(3)	(4)	(5)
	BUDGET YEAR ENDING 01/00/00		
	5/26/2020 FINAL BUDGET	Revision	12/15/2020 AMENDED APPROVED
5000 OTHER FINANCING SOURCES			
5100 Issuance of Bonds			
5110 Bond Principal			15,000,000
5120 Premium/Discount of Bond Sale			
5200 Transfers from Other Funds			
5300 Gain/Loss on Disposal of Assets			
5400 Loan Proceeds (> 12 months)			
5500 Capital lease Proceeds			
5600 Other Long-Term Debt Proceeds			
TOTAL OTHER FINANCING SOURCES	-	-	15,000,000
8000 OPENING FUND BALANCE			
Reserved Opening Balance (NPM)			
Opening Balance (Other)	17,721,603		17,721,603
TOTAL OPENING FUND BALANCE	17,721,603		17,721,603
Prior Period Adjustments			
Residual Equity Transfers			
TOTAL ALL RESOURCES	17,721,603	-	32,721,603

Lyon County School District
 Bond Projects Fund

PROGRAM FUNCTION OBJECT	(3)	(4)	(5)
	5/26/2020 FINAL BUDGET	BUDGET YEAR ENDING 06/30/21 Revision	12/15/2020 AMENDED APPROVED
000 UNDISTRIBUTED EXPENDITURES			
2100 Student Support			
100 Salaries		-	
200 Benefits		-	
300/400/500 Purchased Services		-	
600 Supplies		-	
700 Property			
800/900 Miscellaneous & Other			
2100 SUBTOTAL	-	-	-
2200 Instruction Staff Support			
100 Salaries		-	
200 Benefits		-	
300/400/500 Purchased Services		-	
600 Supplies		-	
700 Property			
800/900 Miscellaneous & Other			
2200 SUBTOTAL	-	-	-
2300 General Administration			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
2300 SUBTOTAL	-		-
2400 School Administration			
100 Salaries		-	
200 Benefits		-	
300/400/500 Purchased Services		-	
600 Supplies		-	
700 Property		-	
800/900 Miscellaneous & Other		-	
2400 SUBTOTAL		-	-
2500 Central Services			
100 Salaries		-	
200 Benefits		-	
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
2500 SUBTOTAL	-	-	-

Lyon County School District
 Bond Projects Fund

PROGRAM FUNCTION OBJECT	(3)	(4)	(5)
	5/26/2020 FINAL BUDGET	BUDGET YEAR ENDING 06/30/21 Revision	12/15/2020 AMENDED APPROVED
2600 Operating/Maintenance Plant Service			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property		-	
800/900 Miscellaneous & Other			
2600 SUBTOTAL	-	-	-
2700 Student Transportation			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property		-	
800/900 Miscellaneous & Other			
2700 SUBTOTAL	-	-	-
2900 Other Support (All Objects)			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
2900 SUBTOTAL			
TOTAL SUPPORT SERVICES	-	-	-
NONINSTRUCTIONAL SERVICES			
3100 Food Services Operations			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
3100 SUBTOTAL	-		-
4100 Land Acquisition			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
4100 SUBTOTAL	-		-

Lyon County School District
 Bond Projects Fund

PROGRAM FUNCTION OBJECT	BUDGET YEAR ENDING 06/30/21		
	(3) 5/26/2020 FINAL BUDGET	(4) Revision	(5) 12/15/2020 AMENDED APPROVED
4200 Land Improvement			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
4200 SUBTOTAL			
4300 Architecture/Engineering			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
4300 SUBTOTAL	-	-	-
4500 Building Acquisition/Construction			
100 Salaries		-	
200 Benefits		-	
300/400/500 Purchased Services	7,500,000	-	7,500,000
600 Supplies		-	
700 Property		-	
800/900 Miscellaneous & Other		-	
4500 SUBTOTAL	7,500,000		7,500,000
4600 Site Improvement			
100 Salaries		-	
200 Benefits		-	
300/400/500 Purchased Services	450,000	-	450,000
600 Supplies		-	
700 Property		-	
800/900 Miscellaneous & Other		-	
4600 SUBTOTAL	450,000	-	450,000
4700 Building Improvement			
100 Salaries		-	
200 Benefits		-	
300/400/500 Purchased Services	4,100,000	-	4,100,000
600 Supplies		-	
700 Property		-	-
800/900 Miscellaneous & Other		-	
4700 SUBTOTAL	4,100,000	-	4,100,000

Lyon County School District
 Bond Projects Fund

PROGRAM FUNCTION OBJECT	(3)	(4)	(5)
	5/26/2020 FINAL BUDGET	BUDGET YEAR ENDING 06/30/21 Revision	12/15/2020 AMENDED APPROVED
4900 Other (All Objects)			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services		180,000	180,000
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
4900 SUBTOTAL	-		180,000
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	12,050,000	-	12,230,000
6200 Other Fund Transfers			
910 Interfund Transfer			
000 TOTAL UNDISTRIBUTED EXPENDITURES	12,050,000	-	12,230,000
TOTAL ALL EXPENDITURES	12,050,000	-	12,230,000
6300 Contingency (not to exceed 3% of Total Expenditures)	-		-
8000 ENDING FUND BALANCE			
Reserved NPM Per NRS 387.1235			
Ending Balance (Other)	5,671,603	-	20,491,603
TOTAL ENDING FUND BALANCE	5,671,603	-	20,491,603
TOTAL APPLICATIONS	17,721,603	15,000,000	32,721,603

Lyon County School District
 Bond Projects Fund

REVENUE	(3)	(4)	(5)
	5/26/2020 FINAL BUDGET	BUDGET YEAR ENDING 01/00/00 Revision	12/15/2020 AMENDED APPROVED
1000 LOCAL SOURCES			
1100 Tax Revenue			
1110 Property Taxes			
1111 Net Proceeds of Mines			
1112 Net Proceeds of Mines - Prior Year			
1120 School Support Taxes			
1150 Residential Construction Tax			
1190 Other Taxes			
1191 Franchise Taxes			
1192 Governmental Services Tax	939,060	-	939,060
1200 Local Gov Units - Not School Districts			
1300 Tuition			
1400 Transportation Fees			
1500 Earnings on Investments			
1600 Food Service Revenue			
1611 Daily Sales - School Lunch			
1612 Daily Sales - School Breakfast			
1613 Daily Sales - Special Milk			
1614 Daily Sales - After-School Program			
1700 District Activities Revenue			
1800 Community Service Activities			
1900 Other Revenues			
1910 Rentals			
1920 Donations			
1950/60 Services Provided other Governments			
1990 Miscellaneous			
TOTAL LOCAL SOURCES	939,060	-	939,060
3000 REVENUE FROM STATE SOURCES			
3110 Distributive School Fund			
3115 Special Education - DSA Funding			
3200 Restricted Funding/Grants-in-Aid Rev			
3210 Special Transportation			
3220 Adult High School Diploma			
3230 Class Size Reduction			
3800 In Lieu of Taxes			
3900 For/on behalf of School District			
TOTAL STATE SOURCES			
4000 FEDERAL SOURCES			
4100 Unrestricted - Direct Fed Gov't			
4200 Unrestricted - State Agency			
4300 Restricted - Direct			
4500 Restricted - State Agency			
4700 ERATE			
4800 Revenue in Lieu of Taxes			
4900 Revenue for-on behalf of School District			
TOTAL FEDERAL SOURCES	-	-	-

Lyon County School District
Capital Projects Fund

OTHER RESOURCES AND FUND BALANCE	(3)	(4)	(5)
	BUDGET YEAR ENDING 01/00/00		
	5/26/2020 FINAL BUDGET	Revision	12/15/2020 AMENDED APPROVED
5000 OTHER FINANCING SOURCES			
5100 Issuance of Bonds			
5110 Bond Principal			
5120 Premium/Discount of Bond Sale			
5200 Transfers from Other Funds			
5300 Gain/Loss on Disposal of Assets		-	
5400 Loan Proceeds (> 12 months)			
5500 Capital lease Proceeds			
5600 Other Long-Term Debt Proceeds			
TOTAL OTHER FINANCING SOURCES		-	-
8000 OPENING FUND BALANCE			
Reserved Opening Balance (NPM)			
Opening Balance (Other)	2,069,493		2,688,535
TOTAL OPENING FUND BALANCE	2,069,493	-	2,688,535
Prior Period Adjustments			
Residual Equity Transfers			
TOTAL ALL RESOURCES	3,008,553	-	3,627,595

Lyon County School District
 Capital Projects Fund

PROGRAM FUNCTION OBJECT	BUDGET YEAR ENDING 06/30/21		
	(3) 5/26/2020 FINAL BUDGET	(4) Revision	(5) 12/15/2020 AMENDED APPROVED
000 UNDISTRIBUTED EXPENDITURES			
2100 Student Support			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
2100 SUBTOTAL			
2200 Instruction Staff Support			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
2200 SUBTOTAL			
2300 General Administration			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
2300 SUBTOTAL			
2400 School Administration			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
2400 SUBTOTAL			
2500 Central Services			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
2500 SUBTOTAL	-		-

Lyon County School District
Capital Projects Fund

PROGRAM FUNCTION OBJECT	(3)	(4)	(5)
	5/26/2020 FINAL BUDGET	BUDGET YEAR ENDING 06/30/21 Revision	12/15/2020 AMENDED APPROVED
2600 Operating/Maintenance Plant Service			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
2600 SUBTOTAL	-		-
2700 Student Transportation			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
2700 SUBTOTAL			
2900 Other Support (All Objects)			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
2900 SUBTOTAL			
TOTAL SUPPORT SERVICES	-		-
NONINSTRUCTIONAL SERVICES			
3100 Food Services Operations			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
3100 SUBTOTAL			
4100 Land Acquisition			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
4100 SUBTOTAL			

Lyon County School District
Capital Projects Fund

PROGRAM FUNCTION OBJECT	BUDGET YEAR ENDING 06/30/21		
	(3) 5/26/2020 FINAL BUDGET	(4) Revision	(5) 12/15/2020 AMENDED APPROVED
4200 Land Improvement			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
4200 SUBTOTAL			
4300 Architecture/Engineering			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services	25,000	-	25,000
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
4300 SUBTOTAL	25,000	-	25,000
4500 Building Acquisition/Construction			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services		-	
600 Supplies		-	
700 Property		-	
800/900 Miscellaneous & Other			
4500 SUBTOTAL	-	-	-
4600 Site Improvement			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services	2,140,000	-	2,140,000
600 Supplies		-	
700 Property			
800/900 Miscellaneous & Other			
4600 SUBTOTAL	2,140,000	-	2,140,000
4700 Building Improvement			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services	300,000	-	300,000
600 Supplies		-	
700 Property			
800/900 Miscellaneous & Other			
4700 SUBTOTAL	300,000	-	300,000

Lyon County School District
Capital Projects Fund

PROGRAM FUNCTION OBJECT	(3)	(4)	(5)
	5/26/2020 FINAL BUDGET	BUDGET YEAR ENDING 06/30/21 Revision	12/15/2020 AMENDED APPROVED
4900 Other (All Objects)			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
4900 SUBTOTAL			
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	2,465,000	-	2,465,000
6200 Other Fund Transfers			
910 Interfund Transfer			
000 TOTAL UNDISTRIBUTED EXPENDITURES	2,465,000	-	2,465,000
TOTAL ALL EXPENDITURES	2,465,000	-	2,465,000
6300 Contingency (not to exceed 3% of Total Expenditures)			
8000 ENDING FUND BALANCE			
Reserved NPM Per NRS 387.1235			
Ending Balance (Other)	543,553		1,162,595
TOTAL ENDING FUND BALANCE	543,553	-	1,162,595
TOTAL APPLICATIONS	3,008,553	619,042	3,627,595

Lyon County School District
Capital Projects Fund

REVENUE	(3)	(4)	(5)
	5/26/2020 FINAL BUDGET	BUDGET YEAR ENDING 01/00/00 Revision	12/15/2020 AMENDED APPROVED
1000 LOCAL SOURCES			
1100 Tax Revenue			
1110 Property Taxes			
1111 Net Proceeds of Mines			
1112 Net Proceeds of Mines - Prior Year			
1120 School Support Taxes			
1150 Residential Construction Tax			
1190 Other Taxes			
1191 Franchise Taxes			
1192 Governmental Services Tax			
1200 Local Gov Units - Not School Districts			
1300 Tuition			
1400 Transportation Fees			
1500 Earnings on Investments			
1600 Food Service Revenue			
1611 Daily Sales - School Lunch			
1612 Daily Sales - School Breakfast			
1613 Daily Sales - Special Milk			
1614 Daily Sales - After-School Program			
1700 District Activities Revenue			
1800 Community Service Activities			
1900 Other Revenues			
1910 Rentals	9,600	-	9,600
1920 Donations			
1950/60 Services Provided other Governments			
1990 Miscellaneous			
TOTAL LOCAL SOURCES	9,600	-	9,600
3000 REVENUE FROM STATE SOURCES			
3110 Distributive School Fund			
3115 Special Education - DSA Funding			
3200 Restricted Funding/Grants-in-Aid Rev			
3210 Special Transportation			
3220 Adult High School Diploma			
3230 Class Size Reduction			
3800 In Lieu of Taxes			
3900 For/on behalf of School District			
TOTAL STATE SOURCES			
4000 FEDERAL SOURCES			
4100 Unrestricted - Direct Fed Gov't			
4200 Unrestricted - State Agency			
4300 Restricted - Direct			
4500 Restricted - State Agency			
4800 Revenue in Lieu of Taxes			
4900 Revenue for-on behalf of School District			
TOTAL FEDERAL SOURCES			

Lyon County School District
 Building and Sites Fund

OTHER RESOURCES AND FUND BALANCE	(3)	(4)	(5)
	BUDGET YEAR ENDING 01/00/00		
	5/26/2020 FINAL BUDGET	Revision	12/15/2020 AMENDED APPROVED
5000 OTHER FINANCING SOURCES			
5100 Issuance of Bonds			
5110 Bond Principal			
5120 Premium/Discount of Bond Sale			
5200 Transfers from Other Funds			
5300 Gain/Loss on Disposal of Assets			
5400 Loan Proceeds (> 12 months)			
5500 Capital lease Proceeds			
5600 Other Long-Term Debt Proceeds			
TOTAL OTHER FINANCING SOURCES			
8000 OPENING FUND BALANCE			
Reserved Opening Balance (NPM)			
Opening Balance (Other)	194,712		194,712
TOTAL OPENING FUND BALANCE	194,712		194,712
Prior Period Adjustments			
Residual Equity Transfers			
TOTAL ALL RESOURCES	204,312	-	204,312

Lyon County School District
 Buildings and Sites Fund

PROGRAM FUNCTION OBJECT	(3)	(4)	(5)
	5/26/2020 FINAL BUDGET	BUDGET YEAR ENDING 06/30/21 Revision	12/15/2020 AMENDED APPROVED
2600 Operating/Maintenance Plant Service			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies	175,000	-	175,000
700 Property			
800/900 Miscellaneous & Other			
2600 SUBTOTAL	175,000	-	175,000
2700 Student Transportation			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
2700 SUBTOTAL			
2900 Other Support (All Objects)			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
2900 SUBTOTAL			
TOTAL SUPPORT SERVICES	175,000	-	175,000
NONINSTRUCTIONAL SERVICES			
3100 Food Services Operations			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
3100 SUBTOTAL			
4100 Land Acquisition			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
4100 SUBTOTAL			

Lyon County School District
 Building and Sites Fund

PROGRAM FUNCTION OBJECT	(3) (4) (5) BUDGET YEAR ENDING 06/30/21		
	5/26/2020 FINAL BUDGET	Revision	12/15/2020 AMENDED APPROVED
4900 Other (All Objects)			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
4900 SUBTOTAL			
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION			
6200 Other Fund Transfers			
910 Interfund Transfer			
000 TOTAL UNDISTRIBUTED EXPENDITURES	175,000	-	175,000
TOTAL ALL EXPENDITURES	175,000	-	175,000
6300 Contingency (not to exceed 3% of Total Expenditures)			
8000 ENDING FUND BALANCE			
Reserved NPM Per NRS 387.1235			
Ending Balance (Other)	29,312		29,312
TOTAL ENDING FUND BALANCE	29,312		29,312
TOTAL APPLICATIONS	204,312	-	204,312

Lyon County School District
 Building and Sites Fund

REVENUE	(3)	(4)	(5)
	5/26/2020 FINAL BUDGET	BUDGET YEAR ENDING 01/00/00 Revision	12/15/2020 AMENDED APPROVED
1000 LOCAL SOURCES			
1100 Tax Revenue			
1110 Property Taxes			
1111 Net Proceeds of Mines			
1112 Net Proceeds of Mines - Prior Year			
1120 School Support Taxes			
1150 Residential Construction Tax	288,000	-	288,000
1190 Other Taxes			
1191 Franchise Taxes			
1192 Governmental Services Tax			
1200 Local Gov Units - Not School Districts			
1300 Tuition			
1400 Transportation Fees			
1500 Earnings on Investments			
1600 Food Service Revenue			
1611 Daily Sales - School Lunch			
1612 Daily Sales - School Breakfast			
1613 Daily Sales - Special Milk			
1614 Daily Sales - After-School Program			
1700 District Activities Revenue			
1800 Community Service Activities			
1900 Other Revenues			
1910 Rentals			
1920 Donations			
1950/60 Services Provided other Governments			
1990 Miscellaneous			
TOTAL LOCAL SOURCES	288,000	-	288,000
3000 REVENUE FROM STATE SOURCES			
3110 Distributive School Fund			
3115 Special Education - DSA Funding			
3200 Restricted Funding/Grants-in-Aid Rev			
3210 Special Transportation			
3220 Adult High School Diploma			
3230 Class Size Reduction			
3800 In Lieu of Taxes			
3900 For/on behalf of School District			
TOTAL STATE SOURCES			
4000 FEDERAL SOURCES			
4100 Unrestricted - Direct Fed Gov't			
4200 Unrestricted - State Agency			
4300 Restricted - Direct			
4500 Restricted - State Agency			
4800 Revenue in Lieu of Taxes			
4900 Revenue for-on behalf of School District			
TOTAL FEDERAL SOURCES			

Lyon County School District
Residential Construction Tax Fund

OTHER RESOURCES AND FUND BALANCE	(3)	(4)	(5)
	BUDGET YEAR ENDING 01/00/00		
	5/26/2020 FINAL BUDGET	Revision	12/15/2020 AMENDED APPROVED
5000 OTHER FINANCING SOURCES			
5100 Issuance of Bonds			
5110 Bond Principal			
5120 Premium/Discount of Bond Sale			
5200 Transfers from Other Funds			
5300 Gain/Loss on Disposal of Assets			
5400 Loan Proceeds (> 12 months)			
5500 Capital lease Proceeds			
5600 Other Long-Term Debt Proceeds			
TOTAL OTHER FINANCING SOURCES			
8000 OPENING FUND BALANCE			
Reserved Opening Balance (NPM)			
Opening Balance (Other)	1,780,120		1,729,589
TOTAL OPENING FUND BALANCE	1,780,120	-	1,729,589
Prior Period Adjustments			
Residual Equity Transfers			
TOTAL ALL RESOURCES	2,068,120	-	2,017,589

Lyon County School District
Residential Construction Tax Fund

PROGRAM FUNCTION OBJECT	(3)	(4)	(5)
	5/26/2020 FINAL BUDGET	BUDGET YEAR ENDING 06/30/21 Revision	12/15/2020 AMENDED APPROVED
2600 Operating/Maintenance Plant Service			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
2600 SUBTOTAL	-	-	-
2700 Student Transportation			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
2700 SUBTOTAL	-	-	-
2900 Other Support (All Objects)			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
2900 SUBTOTAL			
TOTAL SUPPORT SERVICES	-	-	-
NONINSTRUCTIONAL SERVICES			
3100 Food Services Operations			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
3100 SUBTOTAL			
4100 Land Acquisition			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
4100 SUBTOTAL			

Lyon County School District
Residential Construction Tax Fund

PROGRAM FUNCTION OBJECT	BUDGET YEAR ENDING 06/30/21		
	(3) 5/26/2020 FINAL BUDGET	(4) Revision	(5) 12/15/2020 AMENDED APPROVED
4200 Land Improvement			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
4200 SUBTOTAL			-
4300 Architecture/Engineering			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services		-	
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
4300 SUBTOTAL	-	-	-
4500 Building Acquisition/Construction			
100 Salaries		-	
200 Benefits		-	
300/400/500 Purchased Services	1,000,000	(50,000)	950,000
600 Supplies	366,000	(1,000)	365,000
700 Property		-	
800/900 Miscellaneous & Other		-	
4500 SUBTOTAL	1,366,000	(51,000)	1,315,000
4600 Site Improvement			
100 Salaries		-	
200 Benefits		-	
300/400/500 Purchased Services	250,000	-	250,000
600 Supplies		-	
700 Property		-	
800/900 Miscellaneous & Other		-	
4600 SUBTOTAL	250,000	-	250,000
4700 Building Improvement			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services		-	-
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
4700 SUBTOTAL	-	-	-

Lyon County School District
Residential Construction Tax Fund

PROGRAM FUNCTION OBJECT	(3)	(4)	(5)
	5/26/2020 FINAL BUDGET	BUDGET YEAR ENDING 06/30/21 Revision	12/15/2020 AMENDED APPROVED
4900 Other (All Objects)			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
4900 SUBTOTAL	-		-
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	1,616,000	(51,000)	1,565,000
6200 Other Fund Transfers			
910 Interfund Transfer			
000 TOTAL UNDISTRIBUTED EXPENDITURES	-		-
TOTAL ALL EXPENDITURES	1,616,000	(51,000)	1,565,000
6300 Contingency (not to exceed 3% of Total Expenditures)			
8000 ENDING FUND BALANCE			
Reserved NPM Per NRS 387.1235			
Ending Balance (Other)	452,120	51,000	452,589
TOTAL ENDING FUND BALANCE	452,120	51,000	452,589
TOTAL APPLICATIONS	2,068,120	(50,531)	2,017,589

Lyon County School District
Residential Construction Tax Fund

AVAILABLE RESOURCES	BUDGET YEAR ENDING 06/30/21		
	(3) 5/26/2020 FINAL BUDGET	(4) Revision	(5) 12/15/2020 AMENDED APPROVED
5000 COMBINED BONDS			
1110 Property Taxes	8,899,095		8,899,095
1190 Other Resources:			
4500 Federal Grant Restricted			
5120 Prem/Disc on Bond Sale			
1500 Earnings on Investments	20,000		20,000
Subtotal	8,919,095		8,919,095
Opening Fund Balance	6,513,960		6,513,960
Subtotal - Combined Bonds	15,433,055	-	15,433,055
MEDIUM-TERM FINANCING			
1110 Property Taxes			
1190 Other Resources:			
Opening Fund Balance			
Subtotal - Loans			
TOTAL AVAILABLE FINANCING			
5000 FUND EXPENDITURES			
COMBINED BONDS			
831 Principal	6,254,000		6,254,000
832 Interest	1,986,568		1,986,568
300/400/500 Purchased Services			
Reserves (Include Unappropriated Balance)			
Subtotal - Combined Bonds	8,240,568	-	8,240,568
MEDIUM-TERM FINANCING			
831 Principal			
832 Interest			
Reserves (Include Unappropriated Balance)			
Subtotal - MTF			
Ending Fund Balance	7,192,487	-	7,192,487

Lyon County School District
 Debt Service Fund

ALL EXISTING OR PROPOSED
 GENERAL OBLIGATION BONDS, REVENUE BONDS
 MEDIUM-TERM FINANCING, CAPITAL LEASES AND
 SPECIAL ASSESSMENT BONDS

- * - Type
 1 - General Obligation Bonds
 2 - G. O. Revenue Supported Bonds
 3 - G. O. Special Assessment Bonds
 4 - Revenue Bonds
 5 - Medium-Term Financing

- 6 - Medium-Term Financing - Lease Purchase
 7 - Capital Leases
 8 - Special Assessment Bonds
 9 - Mortgages
 10 - Other (Specify Type)
 11 - Proposed (Specify Type)

(1) NAME OF BOND OR LOAN List and Subtotal By Fund	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 7/1/2020	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/21		(11) (9)+(10) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
FUND:										
2005C Refunding Bonds	1	17	13,000,000	09/20/05	06/01/22	3.76%	\$ 1,950,000	\$ 73,320	\$ 915,000	\$ 988,320
2010 Improvement & Refunding	1	20	5,050,000	08/10/10	06/01/30	4.00%	\$ 1,100,000	\$ 45,366	\$ 165,000	\$ 210,366
2011 Improvement Bonds	1	15	5,000,000	06/21/11	06/01/26	3.76%	\$ 2,890,000	\$ 108,664	\$ 440,000	\$ 548,664
2012A Improvement & Refunding	1	20	7,955,000	04/11/12	06/01/32	2.50%	\$ 4,440,000	\$ 128,400	\$ 1,060,000	\$ 1,188,400
2013 Refunding Bonds	1	12	9,765,000	03/13/13	04/01/25	2.00%	\$ 4,075,000	\$ 92,850	\$ 1,495,000	\$ 1,587,850
2013B Refunding Bonds	1	15	7,055,000	10/09/19	04/01/28	5.00%	\$ 7,055,000	\$ 352,750	\$ 490,000	\$ 842,750
2017B Refunding Bonds	1	12	11,451,000	04/03/17	04/01/28	2.69%	\$ 6,754,000	\$ 181,682	\$ 359,000	\$ 540,682
2015 Improvement Bonds	1	8	1,600,000	12/10/15	06/01/23	2.01%	\$ 880,000	\$ 19,786	\$ 265,000.0	\$ 284,786
2016A Improvement & Refunding	1	20	6,400,000	06/20/16	04/01/36	3.00%	\$ 6,200,000	\$ 175,200	\$ 100,000	\$ 275,200
2017 Refunding Bonds	1	13	17,900,000	08/08/17	06/01/30	5.00%	\$ 17,025,000	\$ 808,550	\$ 965,000	\$ 1,773,550
TOTAL ALL DEBT SERVICE			85,176,000				\$ 52,369,000	\$ 1,986,568	\$ 6,254,000	\$ 8,240,568

SCHEDULE C-1 INDEBTEDNESS

Lyon County _____ School District

PROPRIETARY FUND	(3) (4) (5) BUDGET YEAR ENDING 06/30/21		
	5/26/2020 FINAL BUDGET	Revision	12/15/2020 AMENDED APPROVED
Operating Revenue			
Local Sources			
1600 Food Service Revenues			
1970 Interfund Charges	580,000		580,000
(A) Total Operating Revenue	580,000		580,000
Operating Expense (Object Codes)			
100 Salaries			
200 Benefits	580,000		580,000
300-500 Purchased Services	135,000		135,000
600 Supplies			
790 Depreciation - Amortization			
900 Other	50		50
(B) Total Operating Expenses	715,050		715,050
Operating Income (Loss)	(135,050)		(135,050)
Nonoperating Revenue			
1510 Interest earned	10,000		10,000
Subsidies			
3000 Revenue from State Sources			
4000 Federal Sources			
(C) Total Nonoperating Revenue	10,000		10,000
Nonoperating Expense			
832 Interest Expense			
Other Expense			
(D) Total Nonoperating Expense			
Operating Transfers			
5200 From Other Funds			
910 To Other Funds			
(E) Net Operating Transfers			
(F) Net Income	(125,050)		(125,050)
Retained Earnings			
Beginning July 1	1,163,635		1,163,635
Ending June 30	1,038,585		1,038,585

Lyon County School District
Workers Compensation Fund

Statement of Revenue Expenses and Net Income

PROPRIETARY FUND	(3)	(4)	(5)
	5/26/2020 FINAL BUDGET	BUDGET YEAR ENDING 06/30/21 Revision	12/15/2020 AMENDED APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:			
Charges for Services	600,000	-	600,000
Cash received from other funds			
Claims	(500,000)		(500,000)
Insurance Premiums	(65,000)		(65,000)
Administrative Expenses	(20,000)		(20,000)
Fees and Assessments	(60,000)		(60,000)
a. Net cash provided by (or used for) operating activities	(45,000)		(45,000)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
b. Net cash provided by (or used for) noncapital financing activities			
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Transfers from other funds			
c. Net cash provided by (or used for) capital and related financing activities			
D. CASH FLOWS FROM INVESTING ACTIVITIES			
Earnings on Investments	10,000		10,000
d. Net cash provided by (or used for) investing activities	10,000		10,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(35,000)		(35,000)
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	2,457,477		2,457,477
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	2,422,477		2,422,477

Lyon County School District
Workers Compensation Fund

Statement of Revenue Expenses and Net Income

PROPRIETARY FUND	BUDGET YEAR ENDING 06/30/21		
	(3) 5/26/2020 FINAL BUDGET	(4) Revision	(5) 12/15/2020 AMENDED APPROVED
Operating Revenue			
Local Sources			
1600 Food Service Revenues			
1970 Interfund Charges	155,000		155,000
(A) Total Operating Revenue	155,000		155,000
Operating Expense (Object Codes)			
100 Salaries			
200 Benefits	20,000		20,000
300-500 Purchased Services			
600 Supplies			
790 Depreciation - Amortization			
900 Other			
(B) Total Operating Expenses	20,000		20,000
Operating Income (Loss)	135,000		135,000
Nonoperating Revenue			
1510 Interest earned			
Subsidies			
3000 Revenue from State Sources			
4000 Federal Sources			
(C) Total Nonoperating Revenue			
Nonoperating Expense			
832 Interest Expense			
Other Expense			
(D) Total Nonoperating Expense			
Operating Transfers			
5200 From Other Funds			
910 To Other Funds			
(E) Net Operating Transfers			
(F) Net Income	135,000		135,000
Retained Earnings			
Beginning July 1	998,536		998,536
Ending June 30	1,133,536		1,133,536

Lyon County School District
Unemployment Compensation Fund

Statement of Revenue Expenses and Net Income

PROPRIETARY FUND	(3)	(4)	(5)
	5/26/2020 FINAL BUDGET	BUDGET YEAR ENDING 06/30/21 Revision	12/15/2020 AMENDED APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:			
Charges for Services	155,000	-	155,000
Payment of benefits	(35,000)		(35,000)
a. Net cash provided by (or used for) operating activities	120,000		120,000
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
b. Net cash provided by (or used for) noncapital financing activities			
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
c. Net cash provided by (or used for) capital and related financing activities			
D. CASH FLOWS FROM INVESTING ACTIVITIES			
d. Net cash provided by (or used for) investing activities			
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	120,000	-	120,000
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	966,831		966,831
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	1,086,831		1,086,831

Lyon County School District
Unemployment Compensation Fund

Statement of Revenue Expenses and Net Income

PROPRIETARY FUND	(3)	(4)	(5)
	5/26/2020 FINAL BUDGET	BUDGET YEAR ENDING 06/30/21 Revision	12/15/2020 AMENDED APPROVED
Operating Revenue			
Local Sources			
1600 Food Service Revenues			
1970 Interfund Charge			
(A) Total Operating Revenue			
Operating Expense (Object Codes)			
100 Salaries			
200 Benefits			
300-500 Purchased Services			
600 Supplies			
790 Depreciation - Amortization			
900 Other			
(B) Total Operating Expenses	-		-
Operating Income (Loss)	-		-
Nonoperating Revenue			
1510 Interest earned			
Subsidies			
3000 Revenue from State Sources			
4000 Federal Sources			
(C) Total Nonoperating Revenue	-		-
Nonoperating Expense			
832 Interest Expense			
Other Expense			
(D) Total Nonoperating Expense			
Operating Transfers			
5200 From Other Funds			
910 To Other Funds			
(E) Net Operating Transfers	-		-
(F) Net Income	-		-
Retained Earnings			
Beginning July 1	652,851		652,851
Ending June 30	652,851		652,851

Lyon County School District
 Group Insurance

Statement of Revenue Expenses and Net Income

PROPRIETARY FUND	(3)	(4)	(5)
	5/26/2020 FINAL BUDGET	BUDGET YEAR ENDING 06/30/21 Revision	12/15/2020 AMENDED APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:			
Charges for Services	75,000		75,000
Payments for services and supplies			
a. Net cash provided by (or used for) operating activities	75,000		75,000
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Transfers to other funds	(35,000)		(35,000)
b. Net cash provided by (or used for) noncapital financing activities	(35,000)		(35,000)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
c. Net cash provided by (or used for) capital and related financing activities			
D. CASH FLOWS FROM INVESTING ACTIVITIES			
Interest Earned			
d. Net cash provided by (or used for) investing activities	-		-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	40,000	-	40,000
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	692,851		692,851
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	732,851		732,851

Lyon County School District
 Group Insurance

Statement of Revenue Expenses and Net Income

(1) FUND TYPE	TRANSFERS IN			TRANSFERS OUT		
	(2) FROM FUND	(3) PAGE	(4) AMOUNT	(5) TO FUND	(6) PAGE	(7) AMOUNT
GENERAL FUND						
				Special Education	16	9,100,000
SUBTOTAL			-			9,100,000
SPECIAL REVENUE FUNDS						
Special Education	General Fund	18	9,100,000			
SUBTOTAL			9,100,000			-
TOTAL TRANSFERS			9,100,000			9,100,000

Lyon County _____ School District

LOBBYING EXPENSE ESTIMATE

Pursuant to NRS 354.600 (3), **each** (emphasis added) local government budget must obtain a separate statement of anticipated expenses relating to activities designed to influence the passage or defeat of legislation in an upcoming legislative session.

Nevada Legislature: 81th Session; February 8, 2021 to June 7, 2021

1. Activity:	No Lobbying Expense Planned	
2. Funding Source:	Not Applicable	
3. Transportation		\$ _____
4. Lodging and meals		\$ _____
5. Salaries and Wages		\$ _____
6. Compensation to lobbyists		\$ _____
7. Entertainment		\$ _____
8. Supplies, equipment & facilities; other personnel and services spent in Carson City		\$ _____
Total		\$ _____ -

Local Government: Lyon County School District
Contact: Spencer Winward
E-mail Address: swinward@lyoncsd.org
Daytime Telephone: (775) 463-6800 x10136

Total Number of Existing Contracts: 1

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2019-20	Proposed Expenditure FY 2020-21	Reason or need for contract:
1	Rife Silva & Co., LLC	2/28/2020	12/31/2020	\$ 62,300	\$ 64,500.00	Annual Financial Audit (year-ending 06/30/2020)
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
Total Proposed Expenditures				62,300	64,500	

Local Government: Lyon County School District
Contact: Spencer Winward
E-mail Address: swinward@lyoncsd.org
Daytime Telephone: (775) 463-6800 x10136

Total Number of Privatization Contracts: 0

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure FY 2017-18	Proposed Expenditure FY 2018-19	Position Class or Grade	Number of FTEs employed by Position Class or Grade	Equivalent hourly wage of FTEs by Position Class or Grade	Reason or need for contract:
1	None									
2										
3										
4										
5										
6										
7										
8	Total									

Attach additional sheets if necessary.

**Lyon County School District
Board Memo**

Date: January 26, 2021
To: Board of School Trustees
From: Wayne Workman, Superintendent
Re: Nutrition Services Update

Requested by:

Harman Bains, Director of Business Services
Akiko Miyagi, Chartwells Nutrition Services Director
Jackie Walker, Chartwells Nutrition Services Executive Chef

Recommendation

That the Board of Trustees approve the Nutrition Services.

Background Information

July 2020 the Board of Trustees approved Chartwells to become Lyon CSD food service management company. Since July, Chartwells has impacted Lyon CSD in many ways, this agenda item is to update the board on some of these changes and accomplishments, and allow for the opportunity to ask questions on the direction moving forward.

Budget Considerations

N/A

Discussed at Previous Meeting

N/A

Attachment(s)

LCSD Nutrition Update

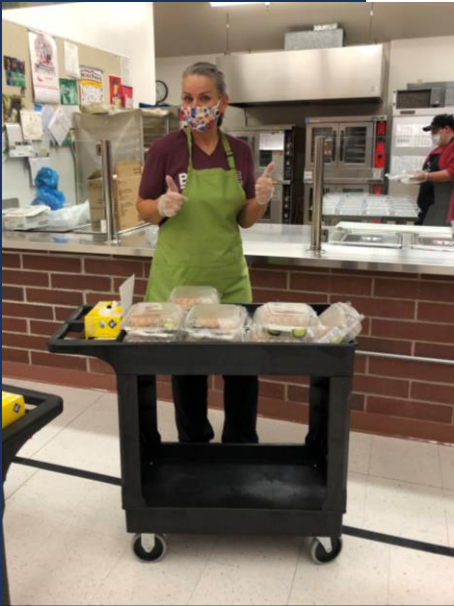
*Respectfully Submitted,
Harman Bains, Director of Business Services*

LCSD Nutrition Update

JANUARY 26, 2021



chartwells
serving up happy & healthy



So far this year...

- Over 350,000 meals served!
- Overall 87% increase in participation compared to December 2019
- \$1.1 million in reimbursements returned to Lyon County S.D.

Fun Fact: Served over 22,000 gallons of milk!

Our Nutrition Programs

- School Breakfast Program
Breakfast in Classroom/Grab N Go – **360% from prior year**
- National School Lunch Program
Lunch in Classroom/Grab N Go – **20% increase PY**
- Bus Route Meal Program
[Thank You to Mrs. Bonita Stevens and our Transportation Department!](#)
Distance Learners and all children of the community
20,000 meals served along bus routes this year!

- Catering Program
Monthly Board meetings
Holiday Luncheons
Teacher Appreciation Luncheons
Church event caterings
- Grant Awards
\$53,000 from NDA's NSLP Equipment Grant
 - Highest amount awarded out of all NV school districts
 - Incorporate more fresh ingredients
 - Improve and maintain food quality
 - Increase food appeal to the student body



Our Nutrition Programs



432



Associate Training & Development

- Safety Trainings
 - Food Safety
 - Workplace Safety
 - COVID-19 Safety & Sanitation trainings
- Bi-Weekly Managers Meetings
 - via Zoom
 - Trainings
 - Feedback
 - Menu Development
- Maximize kitchen capabilities and improve processes



Looking Ahead:
**The Traveling
Teaching Kitchen!**

Community Partnerships

- Boys & Girls Club
 - Yerington, Silver Springs, Dayton
 - Providing free meals on “No School” days
- Head Start
 - Fernley
 - Providing free meals through LCSD’s current free meal service program





EAT WELL AFTER THE BELL

CLICK FOR MORE INFO
ABOUT AFTERSCHOOL DINING

SUMMER MEALS

FREE to all friends age 18 and under!

[LEARN MORE](#)

435

Looking Ahead

- Lunchroom Makeovers
- Kitchen Equipment to Improve Nutritional Quality
- Continuing Free Meal Program for the community over Summer Break
- CACFP Supper Program “Eat Well After The Bell”



Questions?



Thank you!

**Lyon County School District
Board Memo**

Date: January 26, 2021
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, new board members may be starting their service and require training in these policies. As such, Member Peterson requested that the attached policies be reviewed during this meeting. This is an opportunity 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 directors 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.

Policy #BBF
Revised: 09/25/18

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 26, 2021
To: Board of School Trustees
From: Wayne Workman, Superintendent
Re: Policy BA – First Reading

Recommendation

The LCSD Board of Trustees review and approve revisions to LCSD Policy BA: Board Goals as a first reading.

Background Information

The LCSD Trustee, Bridget Peterson requested an update and review of LCSD Policy BA: Board Goals to reflect current practices.

Budget Considerations

N/A

Discussed at Previous Meeting

No

Attachment

LCSD Policy BA

*Respectfully Submitted,
Wayne Workman, Superintendent*

LYON COUNTY SCHOOL DISTRICT BOARD POLICY

BA

BOARD GOALS

The Board is responsible to the people for whose benefit the district has been established. Further, the Board's current decisions will influence the future course of education in the district's schools. By virtue of this responsibility, the Board and each of its members must look to the future and to the needs of all district citizens. This requires a comprehensive perspective and long-range plan in addition to addressing immediate problems.

The Board's primary responsibility is to establish policies, purposes and programs, and procedures which will best produce educational achievement. The Board is charged with accomplishing this while also being responsible for wise management of available resources. The Board must fulfill these responsibilities by functioning primarily as a legislative body which formulates and adopts policy. Further, it must carry out its functions openly and seek the involvement of students, staff, and the public during its decision-making processes.

In accordance with these principles, the Board, through its operations, will seek to achieve the following goals to:

1. Concentrate the Board's collective effort on policy-making and planning responsibilities;
2. Formulate Board policies that best serve each student's educational interests;
3. Provide the superintendent with sufficient and adequate guidelines for implementing Board policies;
4. Maintain effective communication with the students, staff and the public to maintain awareness of attitudes, opinions, desires and ideas;
5. Conduct Board business openly, soliciting and encouraging broad-based involvement of the students, staff and the public in the Board's decision-making processes;
6. Review and update Board goals every ~~second meeting in February~~ year.

Policy BA
~~Adopted: 09/25/07~~
Revised 02/23/21

**Lyon County School District
Board Memo**

Date: January 26, 2021
To: Board of School Trustees
From: Wayne Workman, Superintendent
Re: Policy BDA: Board Meetings/Regular Board Meetings – First Reading

Recommendation

The LCSD Board of Trustees review and approve revisions to LCSD Policy BDA: Board Meetings/Regular Board Meetings as a first reading.

Background Information

The LCSD Trustee, Bridget Peterson requested an update and review of LCSD Policy BDA to reflect current practices.

Budget Considerations

N/A

Discussed at Previous Meeting

No

Attachment

LCSD Policy BDA

*Respectfully Submitted,
Wayne Workman, Superintendent*

BOARD MEETINGS/REGULAR BOARD MEETINGS

“Meeting” means the convening of the Board as the district’s governing body to make a decision or to deliberate toward a decision on any matter. The Board has the authority to act only when a quorum is present at a duly called regular or special meeting. Communications between and among a quorum of members convening on electronically linked personal computers or by telephone conference call are subject to the Nevada Open Meetings Law.

1. Regular Meetings

All regular and special meetings of the Board will be open to the public except as provided by law. All meetings will be conducted in compliance with state and federal statutes. All Board meetings will be held within district boundaries. No meeting will be held at any place where discrimination on the basis of disability, race, creed, color, sex, age, or national origin is practiced.

If requested to do so at least 48-hours before a meeting held in public, the Board shall provide an interpreter for hearing-impaired persons. Other appropriate auxiliary aids and services will be provided upon request and appropriate advance notice. Communications with all qualified individuals with disabilities shall be as effective as communications with others.

The first regular meeting after January 1 of each year will be an organizational meeting to elect Board officers for the coming year and to establish the year’s schedule of Board meetings.

~~When possible, two regular Board meetings will be held on the second and fourth Tuesday of each month with the exception of those meeting times mandated by state statute.~~ Board meetings will be held monthly with the exception of those meeting times mandated by state statute. The meeting schedule will be established at the organizational meeting in January but may be changed by the Board with proper notice. The purpose of these monthly meetings will be to conduct the regular Board business. The Board President will conduct the meeting, or in his/her absence, the Clerk will conduct the meeting. In the absence of the Clerk, the past President will conduct the meeting.

2. Private or Social Meetings

Private or social meetings of a quorum of the Board for the purpose of making a decision or to deliberate toward a decision on any matter is prohibited by the Nevada Open Meeting Law.

3. Adjourned Meetings

**LYON COUNTY SCHOOL DISTRICT
BOARD
POLICY**

BD/BDA

A Board meeting shall be adjourned to another time if a quorum is not present or if additional business needs to be conducted at the regular time of adjournment. The time, date, and place of the adjourned meeting will be specified and appropriate notice given.

Policy BD/BDA
~~Adopted 09/25/07~~
Revised 02/23/21

**Lyon County School District
Board Memo**

Date: January 26, 2021
To: Board of School Trustees
From: Wayne Workman, Superintendent
Re: LCSD Performance Plan 2020-2021 Update

Recommendation

That the Board of Trustees approve an update of the 2020-2021 Lyon County School District Performance Plan.

Background Information

Annually, the Nevada Department of Education requires the submission of a District Performance Plan (DPP). The plan is revised each year based on the previous year's student achievement, survey data and needs of the current year. Provided is a mid-year cycle review to outline the progress towards the goals of the plan. A one-page summary is also included and outlines the main components of the plan as a quick reference.

The DPP attached has been updated with the mid-year monitoring portion filled out and can be viewed on pages 17-21.

Budget Considerations

None.

Discussed at Previous Meeting

September 22, 2020

Attachment(s)

Lyon County School District Performance Plan 2020-2021 with Mid-Year Monitoring Update
Lyon County School District Performance Plan 2020-2021 One Page Summary

*Respectfully Submitted,
Wayne Workman, Superintendent*

District Performance Plan (DPP)

School District

Address (City, State, Zip Code, Telephone):

Superintendent/Academic Manager:

For Implementation During The Following Years:

(Note: District plans must be developed in consultation with parents, teachers, administrators & other appropriate school personnel §1112(d)(1))

Name of Member	Position	Name of Member	Position

Guidelines For Priority Needs/Goals: Based on the review and analysis of the district's data (including the NCCAT-D, if available), identify at least 1 and up to 3 priorities (goals) that focus on the specific achievement gap(s) identified for the district.

COMPONENT I: COMPREHENSIVE NEEDS ASSESSMENT (CNA)

DATA REVIEWED & ANALYZED:

Select all district data reviewed and analyzed in preparation and development of the District Performance Plan (DPP).

District Data For General Education Including FRL	English Language Learner (ELL) Data	Special Education Data
<input type="checkbox"/> Other	<input type="checkbox"/> Other	<input type="checkbox"/> Other
<input type="checkbox"/> Other	<input type="checkbox"/> Other	<input type="checkbox"/> Other

Summary Statement: Please provide a description for how the analyzed data will impact your Inquiry and Action Planning process.

464

HIGH SCHOOL GRADUATION RATES

Please fill in the High School graduation rates for all subpopulations.

[The following data can be found by clicking here](#)

Subpopulation	Percentage of Students	
<input type="checkbox"/> Am In/AK Native	Percentage	<input type="text"/>
<input type="checkbox"/> Asian	Percentage	<input type="text"/>
<input type="checkbox"/> Black	Percentage	<input type="text"/>
<input type="checkbox"/> Hispanic	Percentage	<input type="text"/>
<input type="checkbox"/> Two or More Races	Percentage	<input type="text"/>
<input type="checkbox"/> Pacific Islander	Percentage	<input type="text"/>
<input type="checkbox"/> White	Percentage	<input type="text"/>
<input type="checkbox"/> FRL	Percentage	<input type="text"/>
<input type="checkbox"/> IEP	Percentage	<input type="text"/>
<input type="checkbox"/> ELL	Percentage	<input type="text"/>

Notes:

COMPONENT II: Inquiry Process & Action Plan Design- Priority Need/Goal 1

Based on the CNA, identify all that apply:

- General Education
 FRL
 ELL
 IEP
 Other

Identify an Area of Focus:

- Curriculum & Instruction
 Assessment & Accountability
 Leadership

Priority Need/
Goal 1:

Root Cause(s)

Measurable Objective(s):

ACTION PLAN		MONITORING PLAN		
Action Step <small>(please only list one action step per box)</small>	Resources and Amount Needed for Implementation <small>(people, time, materials, funding sources)</small>	List Artifacts/Evidence of Progress: <small>Information (Data) that will verify the action step is in progress or has occurred.</small>	List Timeline, Benchmarks, and Position Responsible	Monitoring Status
1.1		<input type="checkbox"/> Continuation From Last Year	NCCAT-D Indicators:	

Comments:

Action Step	Resources/Amount Needed	Artifacts/Evidence	Timeline and Position Responsible	Monitoring Status
1.2		<input type="checkbox"/> Continuation From Last Year	NCCAT-D Indicators:	

Comments:

1.3		<input type="checkbox"/> Continuation From Last Year	NCCAT-D Indicators:	

Comments:

1.4		<input type="checkbox"/> Continuation From Last Year	NCCAT-D Indicators:	

Comments:

COMPONENT II: Inquiry Process & Action Plan Design- Priority Need/Goal 2

Based on the CNA, identify all that apply:

- General Education
 FRL
 ELL
 IEP
 Other

Identify an Area of Focus:
 Curriculum & Instruction
 Assessment & Accountability
 Leadership

Priority Need/ Goal 2:

Root Cause(s)

Measurable Objective(s):

ACTION PLAN		MONITORING PLAN		
Action Step <small>(please only list one action step per box)</small>	Resources and Amount Needed for Implementation <small>(people, time, materials, funding sources)</small>	List Artifacts/Evidence of Progress: <small>Information (Data) that will verify the action step is in progress or has occurred.</small>	List Timeline, Benchmarks, and Position Responsible	Monitoring Status
2.1		<input type="checkbox"/> Continuation From Last Year	NCCAT-D Indicators:	

Comments:

Action Step	Resources/Amount Needed	Artifacts/Evidence	Timeline and Position Responsible	Monitoring Status
2.2		<input type="checkbox"/> Continuation From Last Year	NCCAT-D Indicators:	

Comments:

2.3		<input type="checkbox"/> Continuation From Last Year	NCCAT-D Indicators:	

Comments:

2.4		<input type="checkbox"/> Continuation From Last Year	NCCAT-D Indicators:	

Comments:

COMPONENT III: Budget Plan

COORDINATION OF FUNDS TO SUPPORT THE PLAN WITH OTHER PROGRAMS: Provide the sources of funds your school is currently receiving and identify the purposes for which those funds are spent. Sources of funds may include General Budget, Title I , Title II, Title III, Migrant, Immigrant, Neglected & Delinquent, 21st Century After School Programs, Gear Up, IDEA, McKinney-Vento/Homeless, Head Start, state-funded Pre-Kindergarten, Teacher Incentive Fund, Striving Readers, and other state/federal funds.

Source of Funds applicable to Priority Need/Goal	Amount Received for this School Year	Purposes for which funds are used (include targeted audience, specific activities, intended outcomes, etc.)	Applicable Goal(s)
		470	

COMPONENT IV: Summary of District Title I Services:

1. Provide an overview of how the district will provide additional educational assistance to struggling students (e.g., RTI, Interventions, Supports, etc.). Describe (If applicable) of how teachers, in consultation with parents, administrators and pupil services personnel, in **targeted assistance schools** will identify the eligible children most in need of services:

2. Provide a general description of services to be provided to PK-12 students in each Title I served school:

Other Required Elements:

All Title I districts MUST complete items 1-8.

Title I District Requirements:	Identify location or page within the District Plan where this item is addressed, if applicable:	If requirement is not embedded or fully addressed within the district plan, identify the policies, practices and/or strategies the district employs to implement the Title I requirements.
1. Effective parental involvement and support.		
2. District-wide coordination of professional development with programs under Title II.		
3. Assisting the district's lowest achieving schools.		
4. Description of how the LEA will coordinate and integrate Title I-A services provided to eligible migratory children, homeless children, Limited English Proficient students, Children with disabilities, Neglected or delinquent youth, American Indian children (Title VII A) and Immigrant children with other educational services in order to increase program effectiveness, eliminate duplication and reduce fragmentation.	472	

PRIORITY NEEDS/GOALS: Based on the review and analysis of the district's data (including the NCCAT-D, if available), identify at least 1 and no more than 3 priorities (goals) that focus on the specific achievement gap(s) identified for the district.

Other Required Elements: (Continued)

Title I District Requirements:	Identify location or page within the District Plan where this item is addressed, if applicable:	If requirement is not embedded or fully addressed within the district plan, identify the policies, practices and/or strategies the district employs to implement the Title I requirements.
5. Coordination with other Pre-K programs, and, if applicable, description of Title I funded Pre-K program.		
6. Title I funded before, after and/or summer school program(s) description, if applicable.		
7. Description of poverty criteria used to select participating schools attendance areas.		
8. All core content teachers are highly qualified.	473	

APPENDIX C- Monitoring/Evaluation Priority Need/Goal 1

Priority Need	Measurable Objective(s)	Status	Comments

Priority Need/Goal 1.1

Monitoring/Evaluation	Mid-Year	End-of-Year	Status
Progress	Material and modules have been created and are currently being taught at leadership meetings. A professional development plan based on the modules will be developed by principals and delivered to staff monthly starting in January.		
Barriers	Making time in current PD schedule and implementing with fidelity.		
Next Steps	Review all PD plans by January 15, 2021.		

Priority Need/Goal 1.2

Monitoring/Evaluation	Mid-Year	End-of-Year	Status
Progress	1.2.1 - SEL curriculum is being delivered in K-8. Grades 9-12 counselors and administration are receiving professional development to deliver SEL curriculum. 1.2.2 - Training for tier 1 and tier 2 is continuing.		
Barriers	1.2.1 - At the secondary level, finding time and scheduling amid existing curriculum. 1.2.2 - Implementation with fidelity during hybrid and distance learning.		
Next Steps	1.2.1 - Continue PD and implementation of the SEL curriculum at the secondary level. 1.2.2 - Continue to monitor, train and support.		

Priority Need/Goal 1.3

Monitoring/Evaluation	Mid-Year	End-of-Year	Status
Progress	1.3.1 - LCSD administrators were trained in August and will be re-trained in January. Administrators are required to train their sites by May 30, 2021. 1.3.2 - Cabinet is looking at ways to schedule a student summit by March 30, 2021 if restrictions allow. 1.3.3 - Principals are sending their mid-year reports by January 30, 2021.		
Barriers	1.3.2 - Current health restrictions. 1.3.3 - Time and hybrid schedule.		
Next Steps	1.3.2 - Schedule a summit by March 30, 2021. 1.3.3 - Principals will send schedule to Deputy Superintendent.		

Priority Need/Goal 1.4

Monitoring/Evaluation	Mid-Year	End-of-Year	Status
Progress			
Barriers			
Next Steps			

APPENDIX C- Monitoring/Evaluation Priority Need/Goal 2

Priority Need	Measurable Objective(s)	Status	Comments

Priority Need/Goal 2.1

Monitoring/Evaluation	Mid-Year	End-of-Year	Status
Progress			
Barriers			
Next Steps			

Priority Need/Goal 2.2

Monitoring/Evaluation	Mid-Year	End-of-Year	Status
Progress			
Barriers			
Next Steps			

Priority Need/Goal 2.3

Monitoring/Evaluation	Mid-Year	End-of-Year	Status
Progress			
Barriers			
Next Steps			

Priority Need/Goal 2.4

Monitoring/Evaluation	Mid-Year	End-of-Year	Status
Progress			
Barriers			
Next Steps			

Lyon County School District

District Performance Plan One Page Summary

2020-21

Goal 1: Provide a high quality learning experience for all students in a safe, equitable, inclusive, respectful, positive, and culturally responsive environment.

Measurable objectives:

- 1) From Spring 2019 to Spring 2021 Lyon CSD will increase the District Relationship score from 337 to 364, Emotional Safety score from 323 to 356, Physical Safety score from 340 to 369, Cultural and Linguistic Competence score from 349 to 377 as indicated through the NV-SCSEL Survey.
- 2) From Fall 2019 to Spring 2021, Lyon CSD will increase by 5% the District Relationship score (Q6, Q7, Q12, Q16) currently at 85.54%, the District Emotional Safety score (Q11, Q14) currently at 70.44%, the District Physical Safety score (Q9, Q13, Q16) currently at 75.26% and the District Cultural and Linguistic Competence score (Q8, Q10) currently at 94.22% as indicated through the Districts 3rd/4th grade Climate Survey.

Action Steps:

1.1) Develop and personalize to LCSD the collective teacher efficacy training modules

1.2.1) Implement social emotional learning (SEL) curriculum K-12

1.2.2) Continue training and implementation of PBIS/MTSS at all schools

1.3.1) Continue equity and diversity policy training/student bill of rights at the District and school sites

1.3.2) One LCSD student summit

1.3.3) School student focus group meetings

Goal 2: Providing healthy and physically safe schools in which our students can be educated throughout the year using three learning models: 1) In-Person, 2) Distance and 3) Hybrid

Measurable objective: From July 2020 to June 2021, LCSD will create, implement and communicate a comprehensive plan that provides ongoing learning opportunities while meeting current restrictions during the pandemic as measured by continuous operations

Action Steps:

2.1) Create, monitor and adjust the LCSD Reopening Schools Implementation Plan

2.2) When adjustments are made, communicate the LCSD Reopening Schools Implementation Plan to applicable staff

Lyon County School District Board Memo

Date: January 26, 2021
To: Board of School Trustees
From: Wayne Workman, Superintendent
Re: Activities and Community use of LCSD Facilities During the Nevada State of Emergency

Recommendation

At the discretion of the Board of Trustees.

Background Information

The global pandemic from COVID-19 necessitating the Nevada State of Emergency in March 2020 has had a lasting and significant impact on everyone. The Lyon County School District has been required to make very difficult decisions that have altered operations significantly. During the special legislative session of 2020 legislators made the decision-making process even more difficult for districts when law makers intentionally excluded school districts from COVID-19 liability protections that were given to essentially every other institution in the state through SB4. In short, anyone who can prove that they contracted COVID-19 while on district property, regardless of the implementation of precautions and restrictions, may sue the LCSD. This is a precarious and dangerous situation for all school districts in the state. In fact, this board and district administration have already taken a huge risk in reopening schools for in-person instruction because of this law. However, it was determined that the risk was worth it because it was the best thing to do for our students and families.

With the Governor's decisions at the beginning of October to relax gathering restrictions as well as youth/adult activities, there are now even more questions that need answered regarding how the district should proceed with our own extra-curricular activities along with community use of our facilities. Once again, SB4 exacerbates this issue. The current "extended pause" also creates new dynamics with decisions in this area. Currently for NIAA sanctioned athletics, football, basketball and wrestling are not permitted to be contested. The following are some questions that must be answered in order to provide direction to district administration for future operations during the pandemic:

- 1) Should the LCSD allow school organizations (clubs, student groups, Boosters/PTA, etc.) to use district facilities outside of the regular school day? If the answer is yes, should there be restrictions placed on that use to limit capacity and gatherings?
- 2) Should the LCSD maintain current travel restrictions which essentially does not allow travel to any school/district sanctioned events? If the answer is yes, should this change in January when the NIAA has stated that their sanctioned events will resume?
- 3) Should spectators be allowed to attend LCSD events? Would this be a conflict with not allowing outside groups to use our facilities? If the answer is yes, should there be specific restrictions with this?
- 4) Are there other questions that need to be answered or considered?

These and other questions must be answered in a manner that best protects the LCSD from potential litigation, but also balances our mission of educating the whole student. The LCSD recognizes the importance of extra-curricular activities in achieving this mission. We must also consider that this conversation is fluid and will likely

be on-going as circumstances continually change with the pandemic and state of emergency. Additionally, any decisions made may be subject to change due to new directives.

Budget Considerations

Unknown, but possibly extreme depending on potential litigation.

Discussed at Previous Meeting

Yes: October 27, 2020; November 17, 2020 and December 15, 2020.

Attachment(s)

SB4_EN_2020 Special Session-No COVID Liability Protection for Districts.pdf

Declaration-of-Emergency-Directive-033

Declaration-of-Emergency-Directive-034

Declaration-of-Emergency-Directive-035

*Respectfully Submitted,
Wayne Workman, Superintendent*

CHAPTER.....

AN ACT relating to public health; providing certain powers and duties in certain circumstances to a district health department in certain larger counties relating to public health in licensed gaming establishments; requiring the Department of Health and Human Services to establish minimum standards for cleaning in public accommodation facilities in certain counties; requiring the Department to adopt regulations requiring such a facility to adopt protocols and plans concerning the prevention of and response to SARS-CoV-2; providing for inspection of such facilities for compliance with such requirements; limiting the civil liability of certain businesses conducted for profit, governmental entities and private nonprofit organizations for personal injury or death resulting from exposure to COVID-19; authorizing the Secretary of State to suspend the state business license of a person that does not comply with certain health standards related to COVID-19; requiring the transfer of certain money to certain health districts for enforcement purposes; making an appropriation; and providing other matters properly relating thereto.

Legislative Counsel’s Digest:

Existing law: (1) creates a health district in a county whose population is 700,000 or more (currently only Clark County); and (2) authorizes the board of county commissioners and the governing bodies of any towns or cities in a smaller county to create a health district. (NRS 439.361, 439.362, 439.370) Existing law provides for the creation of a district health department in a health district. (NRS 439.362, 439.370) **Sections 1 and 2** of this bill: (1) require a district health department in a county whose population is 100,000 or more (currently Clark and Washoe Counties), upon the request of the Nevada Gaming Control Board, to advise the Board concerning public health matters relating to licensed gaming establishments in the health district; and (2) authorize such a district health department, upon the request of the Board, to enforce regulations adopted by the Board concerning matters of public health against such an establishment.

Sections 3-15 of this bill generally: (1) require the Director of the Department of Health and Human Services and district boards of health in a county whose population is 100,000 or more (currently Clark and Washoe Counties) to adopt by regulation requirements to reduce and prevent the transmission of SARS-CoV-2 in public accommodation facilities in those counties which apply only during the duration of a declaration of a public health emergency due to SARS-CoV-2 and during other periods in which conditions concerning the prevalence of SARS-CoV-2 exist; and (2) provide for the enforcement of those regulations.

Section 11 of this bill requires the Director to adopt regulations requiring a public accommodation facility to establish standards for the cleaning of public accommodation facilities that are designed to reduce the transmission of SARS-CoV-2. **Section 12** of this bill requires the Director to adopt regulations requiring each



public accommodation facility to establish protocols to: (1) limit the transmission of SARS-CoV-2; and (2) train staff concerning the prevention and mitigation of SARS-CoV-2 transmission.

Section 13 of this bill requires the Director to adopt regulations requiring each public accommodation facility to establish, implement and maintain a written SARS-CoV-2 response plan that provides testing and time off for employees who have been exposed to SARS-CoV-2 or are experiencing the symptoms of COVID-19. **Section 13** authorizes: (1) the Nevada Gaming Control Board to require a public accommodation facility under its jurisdiction to submit a copy of its written SARS-CoV-2 response plan to the Board; and (2) the health authority to require a public accommodation facility that is not under the jurisdiction of the Board to submit a copy of its written SARS-CoV-2 response plan to the health authority. **Sections 13, 32 and 33** of this bill provide for the confidentiality of those plans. **Section 14** of this bill requires the Director to adopt regulations prohibiting a public accommodation facility from retaliating against an employee for participating in proceedings related to **sections 3-15** or seeking enforcement of those provisions.

Section 31 of this bill exempts the regulations that the Director is required to adopt in **sections 11-14** from the requirements of the Nevada Administrative Procedure Act concerning the adoption, amendment or repeal of regulations. However, **section 10** of this bill requires the Director to allow any interested person to comment on the adoption, amendment or repeal of those regulations. **Section 10** also prohibits the Director from adopting regulations more stringent than necessary to carry out the requirements of this bill. **Section 15** of this bill requires a district board of health of a health district in a county whose population is 100,000 or more to adopt regulations that are substantively identical to the regulations adopted by the Director in **sections 11-14** and to subsequently amend or repeal its regulations in a conforming manner. **Section 14** provides for the enforcement by the health authority and the Nevada Gaming Control Board of the regulations adopted pursuant to and other provisions of **sections 11-15**. **Sections 16-22** of this bill make conforming changes.

Section 29 of this bill provides that certain businesses conducted for profit, governmental entities and private nonprofit organizations are immune from civil liability for personal injury or death resulting from exposure to COVID-19, if the business, governmental entity or private nonprofit organization substantially complied with controlling health standards. **Section 29** also: (1) requires the complaint in any such civil action to be pled with particularity; and (2) provides that such immunity does not apply if the business, governmental entity or private nonprofit organization violated controlling health standards with gross negligence and the gross negligence was the proximate cause of the personal injury or death. **Section 29** requires the court, as a matter of law, to determine substantial compliance with controlling health standards. **Section 34** of this bill provides that these procedures apply to any cause of action or claim that accrues before, on or after the effective date of this bill and before the later of: (1) the date on which the Governor terminates the emergency described in the Declaration of Emergency for COVID-19 issued on March 12, 2020; or (2) July 1, 2023.

Section 30 of this bill authorizes the Secretary of State to suspend the state business license of a person holding a state business license who does not comply with controlling health standards. **Section 30** requires the Secretary of State to provide notice of the suspension to the person. **Section 39** of this bill provides that the authority to suspend a state business license expires by limitation on the later of the following dates: (1) the date on which the Governor terminates the emergency described in the Declaration of Emergency issued on March 12, 2020; or (2) July 1, 2023.



Section 33.5 of this bill makes an appropriation from the State General Fund to the Legislative Fund for the costs of the 32nd Special Session.

Section 35 of this bill transfers certain money to the applicable health districts to enforce **sections 3-15** and the regulations adopted pursuant thereto. **Section 36** of this bill requires the Director and applicable district boards of health to adopt the regulations required by **sections 11-15** by a prescribed date.

EXPLANATION – Matter in *bolded italics* is new; matter between brackets ~~omitted material~~ is material to be omitted.

THE PEOPLE OF THE STATE OF NEVADA, REPRESENTED IN
SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

Section 1. NRS 439.366 is hereby amended to read as follows:

439.366 1. The district board of health has the powers, duties and authority of a county board of health in the health district.

2. The district health department has jurisdiction over all public health matters in the health district.

3. *The district health department:*

(a) Shall, upon the request of the Nevada Gaming Control Board, advise and make recommendations to the Board on public health matters related to an establishment that possesses a nonrestricted gaming license as described in NRS 463.0177 or a restricted gaming license as described in NRS 463.0189 in the health district.

(b) May, upon the request of the Nevada Gaming Control Board, enforce regulations adopted by the Board concerning matters of public health against an establishment that possesses a nonrestricted gaming license as described in NRS 463.0177 or a restricted gaming license as described in NRS 463.0189 in the health district.

4. In addition to any other powers, duties and authority conferred on a district board of health by this section, the district board of health may by affirmative vote of a majority of all the members of the board adopt regulations consistent with law, which must take effect immediately on their approval by the State Board of Health, to:

(a) Prevent and control nuisances;

(b) Regulate sanitation and sanitary practices in the interests of the public health;

(c) Provide for the sanitary protection of water and food supplies;

(d) Protect and promote the public health generally in the geographical area subject to the jurisdiction of the health district; and

(e) Improve the quality of health care services for members of minority groups and medically underserved populations.



~~14.1~~ 5. Before the adoption, amendment or repeal of a regulation, the district board of health must give at least 30 days' notice of its intended action. The notice must:

(a) Include a statement of either the terms or substance of the proposal or a description of the subjects and issues involved, and of the time when, the place where and the manner in which interested persons may present their views thereon;

(b) State each address at which the text of the proposal may be inspected and copied; and

(c) Be mailed to all persons who have requested in writing that they be placed on a mailing list, which must be kept by the board for such purpose.

~~15.1~~ 6. All interested persons must be afforded a reasonable opportunity to submit data, views or arguments, orally or in writing, on the intended action to adopt, amend or repeal the regulation. With respect to substantive regulations, the district board of health shall set a time and place for an oral public hearing, but if no one appears who will be directly affected by the proposal and requests an oral hearing, the district board of health may proceed immediately to act upon any written submissions. The district board of health shall consider fully all written and oral submissions respecting the proposal.

~~16.1~~ 7. The district board of health shall file a copy of all of its adopted regulations with the county clerk.

Sec. 2. NRS 439.410 is hereby amended to read as follows:

439.410 1. The district board of health has the powers, duties and authority of a county board of health in the health district.

2. The district health department has jurisdiction over all public health matters in the health district, except in matters concerning emergency medical services pursuant to the provisions of chapter 450B of NRS.

3. *The district health department in a county whose population is 100,000 or more but less than 700,000:*

(a) Shall, upon the request of the Nevada Gaming Control Board, advise and make recommendations to the Board on public health matters related to an establishment that possesses a nonrestricted gaming license as described in NRS 463.0177 or a restricted gaming license as described in NRS 463.0189 in the health district.

(b) May, upon the request of the Nevada Gaming Control Board, enforce regulations adopted by the Board concerning matters of public health against an establishment that possesses a



nonrestricted gaming license as described in NRS 463.0177 or a restricted gaming license as described in NRS 463.0189 in the health district.

4. In addition to any other powers, duties and authority conferred on a district board of health by this section, the district board of health may by affirmative vote of a majority of all the members of the board adopt regulations consistent with law, which must take effect immediately on their approval by the State Board of Health, to:

- (a) Prevent and control nuisances;
- (b) Regulate sanitation and sanitary practices in the interests of the public health;
- (c) Provide for the sanitary protection of water and food supplies; and
- (d) Protect and promote the public health generally in the geographical area subject to the jurisdiction of the health district.

~~[4.]~~ 5. Before the adoption, amendment or repeal of a regulation, the district board of health must give at least 30 days' notice of its intended action. The notice must:

(a) Include a statement of either the terms or substance of the proposal or a description of the subjects and issues involved, and of the time when, the place where and the manner in which interested persons may present their views thereon.

(b) State each address at which the text of the proposal may be inspected and copied.

(c) Be mailed to all persons who have requested in writing that they be placed on a mailing list, which must be kept by the district board for such purpose.

~~[5.]~~ 6. All interested persons must be afforded a reasonable opportunity to submit data, views or arguments, orally or in writing, on the intended action to adopt, amend or repeal the regulation. With respect to substantive regulations, the district board shall set a time and place for an oral public hearing, but if no one appears who will be directly affected by the proposal and requests an oral hearing, the district board may proceed immediately to act upon any written submissions. The district board shall consider fully all written and oral submissions respecting the proposal.

~~[6.]~~ 7. Each district board of health shall file a copy of all of its adopted regulations with the county clerk of each county in which it has jurisdiction.



Sec. 3. Chapter 447 of NRS is hereby amended by adding thereto the provisions set forth as sections 4 to 15, inclusive, of this act.

Sec. 4. 1. *The provisions of sections 4 to 15, inclusive, of this act apply to a county whose population is 100,000 or more.*

2. The regulations adopted pursuant to sections 11 to 15, inclusive, of this act and, except as otherwise provided in subsection 3, the powers, requirements and prohibitions set forth in provisions of sections 4 to 15, inclusive, of this act apply:

(a) During any period in which a public health emergency due to SARS-CoV-2 has been declared by the Governor and remains in effect; or

(b) Each day on which:

(1) The rate of positive test results for SARS-CoV-2 in the county reported by the Division of Public and Behavioral Health of the Department exceeds 5 percent in any rolling 14-day period in the 90-day period immediately preceding that day; or

(2) The number of new COVID-19 cases in the county reported by the Division of Public and Behavioral Health of the Department exceeds 100 new cases per 100,000 residents in any rolling 14-day period in the 90-day period immediately preceding that day.

3. The provisions of subsection 2 do not apply to the requirements relating to the adoption, amendment or repeal of regulations pursuant to sections 11 to 15, inclusive, of this act.

Sec. 5. *As used in sections 4 to 15, inclusive, of this act, unless the context otherwise requires, the words and terms defined in sections 6 to 9, inclusive, of this act have the meanings ascribed to them in those sections.*

Sec. 6. *“Director” means the Director of the Department of Health and Human Services.*

Sec. 7. *“Employee” means any natural person in the service of an employer operating a public accommodation facility who provides such service under any appointment or contract of hire or apprenticeship, express or implied, oral or written, whether lawfully or unlawfully employed.*

Sec. 8. *“Health authority” means the officers and agents of the district health department or, in a location that is not part of a health district, the officers and agents of the Division of Public and Behavioral Health of the Department of Health and Human Services.*

Sec. 9. *“Public accommodation facility” or “facility” means a hotel and casino, resort, hotel, motel, hostel, bed and breakfast*



facility or other facility offering rooms or areas to the public for monetary compensation or other financial consideration on an hourly, daily or weekly basis.

Sec. 10. *1. Any regulation adopted, amended or repealed by the Director pursuant to sections 11 to 14, inclusive, of this act must not exceed or be inconsistent with the requirements of those sections.*

2. The Director must allow any interested person a reasonable opportunity to submit written or oral comment concerning the amendment or repeal of a regulation pursuant to sections 11 to 14, inclusive, of this act.

Sec. 11. *1. The Director shall adopt regulations requiring a public accommodation facility to establish standards for cleaning that are designed to reduce the transmission of SARS-CoV-2. Those standards must require only the following and with no greater frequency than provided in this section:*

(a) The use of cleaning products that are qualified by the United States Environmental Protection Agency for use against SARS-CoV-2 for the cleaning required by paragraphs (b) to (p), inclusive.

(b) Desks, tabletops, minibars that have been used after the most recent cleaning, interior and exterior handles of doors, faucets, toilets, nonporous headboards of beds, light switches, remote controls, telephones, keyboards, touch screens, bed linens, towels, bed scarves and other decorative items on beds in guest rooms to be cleaned every day that the room is in use unless the guest using the room declines in-room housekeeping.

(c) The following high-contact areas and items in locations used by the public and employees to be cleaned regularly throughout the day while in use:

(1) Fixtures with which guests and employees may be expected to have regular physical contact;

(2) Doors and door handles at exterior entrances;

(3) Door handles at interior entrances regularly accessed by guests and employees;

(4) Regularly used computer keyboards, touch screens, credit card readers, printers, telephones, light switches, ice machines, vending machines and other frequently used instruments and equipment; and

(5) Countertops and desks in entrance areas and other high-usage areas.

(d) Glass surfaces, desks, tabletops, door handles and light switches in public areas to be cleaned regularly throughout the day while in use.



(e) Counters, desks, touch screens, keyboards, credit card readers and desktops in front desk areas to be cleaned regularly throughout the day while in use.

(f) Key cards and other types of keys for accessing rooms to be cleaned before those key cards or other keys are issued to another guest or removed from circulation for at least 24 hours after a guest checks out.

(g) Elevator buttons and rails in guest and service elevators to be cleaned regularly throughout the day if the elevator is in use.

(h) Sinks, faucets, walls, toilets, toilet paper dispensers and door handles in employee and public restrooms to be cleaned regularly throughout the day while in use.

(i) Work surfaces, tables, utensils, counters, touch screens and keyboards in areas used for food preparation to be cleaned regularly throughout the day.

(j) Tables, desks, tabletops, door handles and light switches in shared offices, employee locker rooms and employee cafeterias to be cleaned regularly throughout the day while in use.

(k) Exercise equipment, weights, tables, countertops, chairs, lockers and benches in fitness centers to be cleaned regularly throughout the day while in use.

(l) Tabletops in meeting rooms to be cleaned while in use.

(m) Tables, bartops, menus and check presentation holders in bar and dining facilities to be cleaned after use by a guest.

(n) Touch screens and keyboards in bar and dining facilities to be cleaned regularly while in use.

(o) Soiled laundry to be cleaned as necessary.

(p) Laundry carts and hampers to be cleaned regularly throughout the day while in use.

2. A public accommodation facility shall not advise or incentivize guests to decline daily in-room housekeeping.

3. An employer operating a public accommodation facility shall conspicuously post at each employee entrance and on each bulletin board where the facility regularly posts official communications with employees:

(a) A one-page summary of the standards adopted pursuant to subsection 1; and

(b) A list of key contact persons at public health agencies.

4. An employer operating a public accommodation facility shall make available to employees or their bargaining representative a physical or electronic copy of the standards adopted pursuant to subsection 1 upon request at no cost.



Sec. 12. *The Director shall adopt regulations requiring each public accommodation facility to establish protocols to:*

1. Limit the transmission of SARS-CoV-2. Such protocols, must include only the following:

(a) Methods to encourage, to the extent reasonably possible:

(1) Employees to remain at least 6 feet apart from other employees and guests during their work and while on break.

(2) Guests to remain at least 6 feet apart from employees and other guests.

(b) A requirement that employee breaks must be structured to allow social distancing to the maximum extent recommended by the Centers for Disease Control and Prevention of the United States Department of Health and Human Services.

(c) A requirement that workstations must be separated by physical barriers or structured to allow social distancing where practicable to the maximum extent recommended by the Centers for Disease Control and Prevention of the United States Department of Health and Human Services.

(d) Requirements concerning the frequency of hand cleaning for employees.

(e) A requirement that each employee be provided with access to a sink with soap and water for hand washing or hand sanitizer containing at least 60 percent alcohol within reasonable proximity to the work area of the employee.

(f) Policies providing for the availability of hand sanitizer containing at least 60 percent alcohol near locations where employee meetings are held, breakrooms and cafeterias for employees, front desks, bell desks, lobbies, entrances to food and beverage service and preparation areas, principal entrances to the facility and, in a resort hotel, on the casino floor, if:

(1) Those areas are not near hand washing facilities with soap and water; and

(2) A supply of hand sanitizer containing at least 60 percent alcohol is generally available.

(g) Policies for the distribution, at no cost to the employee, of masks and, where appropriate, gloves, based on public health concerns.

2. Train staff concerning the prevention and mitigation of SARS-CoV-2 transmission in the manner prescribed by the Director.

Sec. 13. *1. The Director shall adopt regulations requiring each public accommodation facility to establish, implement and maintain a written SARS-CoV-2 response plan designed to monitor*



and respond to instances and potential instances of SARS-CoV-2 infection among employees and guests. The plan must include only the following:

(a) The designation of a person or persons responsible for overseeing and carrying out on-site enforcement of the plan. The regulations must not require such a person or persons to be on-site at all times.

(b) A requirement that each new employee and each employee returning to work for the first time after March 13, 2020, must undergo testing for SARS-CoV-2, if such testing is available.

(c) The designation of an area of the public accommodation facility where employees will check in every day to receive contact-free temperature measurement and review questions to screen for exposure to SARS-CoV-2.

(d) Requirements that:

(1) The public accommodation facility must notify each employee who is known to have had close contact with a guest or employee who has been diagnosed with COVID-19 not later than 24 hours or as soon as practicable after the employer learns of the diagnosis; and

(2) Each such employee must undergo testing for SARS-CoV-2 and, in addition to any other leave to which the employee is entitled, be given:

(I) Not more than 3 days of paid time off to await testing and testing results; and

(II) Additional paid time off if the public accommodation facility receives documentation of a delay in testing or receiving testing results that exceeds 3 days.

(e) A requirement that each employee who otherwise has a reasonable belief or has been advised that he or she has been in close contact with a person who has tested positive for SARS-CoV-2 must undergo testing for SARS-CoV-2.

(f) Requirements that each employee who notifies his or her employer that he or she is experiencing symptoms of COVID-19:

(1) Must undergo testing for SARS-CoV-2; and

(2) Must not return to work while awaiting the results of that testing.

(g) Requirements that each employee described in paragraph (e) or (f) must, in addition to any other leave to which the employee is entitled, be given for the first occurrence on which the employee gives the employer such notification:

(1) Not more than 3 days of paid time off to await testing and testing results; and



(2) Additional paid time off if the public accommodation facility receives documentation of a delay in testing or receiving testing results that exceeds 3 days.

(h) A requirement that, except as otherwise provided in subsection 3, each employee who tests positive for SARS-CoV-2 or is otherwise diagnosed with COVID-19 and is working or has been recalled to work at the time of the result or diagnosis must be allowed to take at least 14 days off, at least 10 of which must be paid time off.

(i) A requirement that testing for SARS-CoV-2 required by this section must be:

(1) Provided at no cost to the employee; and

(2) Performed on-site or at a testing facility selected by the public accommodation facility.

(j) A requirement that an employee that is required to be tested pursuant to this section authorize the provision of or provide the testing results to the public accommodation facility;

(k) A requirement that any guest who reports testing positive for SARS-CoV-2 or being diagnosed with COVID-19 must be requested to leave the public accommodation facility if practicable and seek medical attention.

(l) A requirement that information pertaining to employees and guests who test positive for SARS-CoV-2 or who are diagnosed with or report symptoms of COVID-19 must be kept confidential, unless the employee or guest agrees otherwise and except as required to be disclosed to public health officials and for purposes of contact tracing or cleaning.

2. The regulations adopted pursuant to this section must define the term "close contact" to have the meaning most recently ascribed to it by the Centers for Disease Control and Prevention of the United States Department of Health and Human Services for the purpose of determining when a person has been in close contact with another person who has tested positive for SARS-CoV-2.

3. An employer who operates a public accommodation facility may submit a request to the Director to increase or decrease the amount of days off required by paragraph (h) of subsection 1. The Director may grant such a request if it is consistent with the recommendations of the Centers for Disease Control and Prevention of the United States Department of Health and Human Services concerning time off for employees who test positive for SARS-CoV-2 or are otherwise diagnosed with COVID-19.



4. For the purposes of this section, paid time off must be calculated at the base rate of pay for the employee. Paid time off taken pursuant to this section:

(a) Must not be deducted from paid time off provided to the employee pursuant to NRS 608.0197 or a policy or contract of the public accommodation facility.

(b) May be deducted from paid sick leave provided pursuant to section 5102(a)(1)-(3) of the Families First Coronavirus Response Act, P.L. 116-127.

5. The health authority may require a public accommodation facility that is not under the jurisdiction of the Nevada Gaming Control Board to submit a written SARS-CoV-2 response plan to the health authority. Except as otherwise provided in this section and notwithstanding any other law, a written SARS-CoV-2 response plan submitted to the health authority is confidential. The health authority may disclose all or a part of such a plan upon:

(a) The request of an authorized agent of the Federal Government, a foreign government or a state or local governmental entity in this State or any of the several states, territories, possessions and dependencies of the United States, the District of Columbia or Puerto Rico.

(b) The order of a court of competent jurisdiction.

(c) Specific authorization of the chief administrative officer of the health district or, in a location that is not part of a health district, the Chief Medical Officer.

6. The Nevada Gaming Control Board may require a public accommodation facility that is under the jurisdiction of the Board to submit a written SARS-CoV-2 response plan to the Board, either alone or as part of an emergency response plan adopted pursuant to NRS 463.790.

7. The provisions of this section must not be construed to preclude an employee who is exposed to or tests positive for SARS-CoV-2 or is diagnosed with COVID-19 from choosing to perform his or her duties remotely instead of taking time off if the job duties of the employee are conducive to remote work.

Sec. 14. 1. The health authority may, upon receiving a complaint or at any time, inspect a public accommodation facility to ensure compliance with the provisions of sections 4 to 15, inclusive, of this act and the regulations adopted pursuant thereto. The health authority shall inspect for such compliance:

(a) Except as otherwise provided in paragraph (b), each public accommodation facility with more than 200 rooms available for sleeping accommodations at least once every 3 months.



(b) *Each resort hotel at least once every 2 months.*

2. *Upon discovering a violation of the provisions of sections 4 to 15, inclusive, of this act or the regulations adopted pursuant thereto and after notice and the opportunity for a hearing, the health authority:*

(a) *Shall order the public accommodation facility to correct the violation.*

(b) *May impose an administrative fine of not more than \$500 for each initial violation or \$1,000 for each second or subsequent violation.*

(c) *If the violation occurs at a public accommodation facility that is not a resort hotel, may notify any local governmental entity responsible for licensing or regulating the public accommodation facility. Upon receiving such notification, the local governmental entity shall review the violation and may take further action, including, without limitation, suspending or revoking the license of the public accommodation facility, to enforce the provisions of sections 4 to 15, inclusive, of this act and the regulations adopted pursuant thereto. Such action must be taken in accordance with any procedures established by the local governmental entity for actions to enforce statutes or regulations or impose disciplinary action generally.*

(d) *If the violation occurs at a facility subject to the jurisdiction of the Nevada Gaming Control Board, shall notify the Board. Upon receiving such notification, the Board may take further action to enforce the provisions of sections 4 to 15, inclusive, of this act and the regulations adopted pursuant thereto. Such action must be taken in accordance with any procedures established by the Board for actions to enforce statutes or regulations or impose disciplinary action generally.*

3. *The Director shall adopt regulations prohibiting a public accommodation facility from discharging, reducing the compensation of, increasing the workload of, imposing fees or charges on, changing the duties of or otherwise taking adverse action against an employee in retaliation for participating in proceedings related to sections 4 to 15, inclusive, of this act, or seeking enforcement of those provisions.*

4. *As used in this section, "resort hotel" has the meaning ascribed to it in NRS 463.01865.*

Sec. 15. 1. *Within 15 days after the adoption, amendment or repeal of a regulation by the Director pursuant to sections 11 to 14, inclusive, of this act, a district board of health shall, as applicable,*



adopt a substantively identical regulation or amend or repeal its substantively identical regulation in a conforming manner.

2. The provisions of subsections 5 and 6 of NRS 439.366 or subsections 5 and 6 of NRS 439.410, as applicable, do not apply to the adoption, amendment or repeal of a regulation by a district board of health pursuant to subsection 1.

Sec. 16. NRS 447.003 is hereby amended to read as follows:

447.003 As used in ~~[this chapter.]~~ **NRS 447.003 to 447.210, inclusive**, unless the context otherwise requires, the words and terms defined in NRS 447.007 and 447.010 have the meanings ascribed to them in those sections.

Sec. 17. NRS 447.020 is hereby amended to read as follows:

447.020 1. All bedding, bedclothes or bed covering, including mattresses, quilts, blankets, sheets, pillows or comforters, used in any hotel in this state must be kept clean and free from all filth or dirt.

2. No bedding, bedclothes or bed covering, including mattresses, quilts, blankets, sheets, pillows or comforters, shall be used which is worn out or unsanitary for use by human beings according to the true intent and meaning of ~~[this chapter.]~~ **NRS 447.003 to 447.210, inclusive.**

Sec. 18. NRS 447.050 is hereby amended to read as follows:

447.050 It is unlawful for any person to use, or to permit another person to use, any of the following portions of a hotel for living or sleeping purposes:

1. Any kitchen, cellar, hallway, water closet, bath, shower compartment, or slop-sink room.

2. Any other room or place which does not comply with the provisions of ~~[this chapter.]~~ **NRS 447.003 to 447.210, inclusive**, or in which, in the judgment of the health authority, living or sleeping is dangerous or prejudicial to life or health by reason of an overcrowded condition, a want of light, windows, ventilation or drainage, dampness, or offensive or obnoxious odors or poisonous gases in the room or place, or a lack of exits as required by the Uniform Building Code in the form most recently adopted before January 1, 1985, by the International Conference of Building Officials.

Sec. 19. NRS 447.150 is hereby amended to read as follows:

447.150 1. The health authority may exempt any hotel built prior to October 1, 1945, from having the number of water closets, bathtubs or showers required by ~~[this chapter.]~~ **NRS 447.003 to 447.210, inclusive**, for the following reason: The exemption will not result in detriment to the health of the occupants or to the sanitation of the building.



2. The health authority has no authority under this section to exempt any hotel or portion of a hotel built after October 1, 1945, from having the number of water closets, bathtubs or showers required by ~~[this chapter.]~~ *NRS 447.003 to 447.210, inclusive.*

Sec. 20. NRS 447.190 is hereby amended to read as follows:

447.190 The health authority is charged with the enforcement of ~~[this chapter.]~~ *NRS 447.003 to 447.210, inclusive.* The health authority shall keep a record of hotels inspected, and the record or any part thereof may, in the discretion of the health authority, be included in the biennial report to the Director of the Department of Health and Human Services.

Sec. 21. NRS 447.200 is hereby amended to read as follows:

447.200 The health authority shall have access at any time to any hotel in this State for the purpose of making inspections and carrying out the provisions of ~~[this chapter.]~~ *NRS 447.003 to 447.210, inclusive.*

Sec. 22. NRS 447.210 is hereby amended to read as follows:

447.210 1. Every proprietor, owner, manager, lessee or other person in charge of any hotel in this state who fails to comply with the provisions of NRS 447.003 to 447.200, inclusive, or any of the provisions of the regulations hereby established whether through the acts of himself or herself, his or her agent or employees is guilty of a misdemeanor.

2. Every day that any hotel is in violation of any of the provisions of ~~[this chapter]~~ *NRS 447.003 to 447.200, inclusive,* constitutes a separate offense.

Sec. 23. Chapter 41 of NRS is hereby amended by adding thereto the provisions set forth as sections 24 to 29, inclusive, of this act.

Sec. 24. *As used in sections 24 to 29, inclusive, of this act, unless the context otherwise requires, the words and terms defined in sections 25 to 28, inclusive, of this act have the meanings ascribed to them in those sections.*

Sec. 25. 1. *“Business” means a natural person, or a corporation, partnership, association or other business organization, engaging in an activity for profit at a premises located in this State.*

2. *The term does not include a business that operates:*

(a) *An agency to provide nursing in the home as defined in NRS 449.0015;*

(b) *A facility for hospice care as defined in NRS 449.0033;*

(c) *A facility for intermediate care as defined in NRS 449.0038;*

(d) *A facility for skilled nursing as defined in NRS 449.0039;*



- (e) *A hospital as defined in NRS 449.012; or*
- (f) *An independent center for emergency medical care as defined in NRS 449.013.*

Sec. 26. *“COVID-19” means:*

- 1. *The novel coronavirus identified as SARS-CoV-2;*
- 2. *Any mutation of the novel coronavirus identified as SARS-CoV-2; or*
- 3. *A disease or health condition caused by the novel coronavirus identified as SARS-CoV-2.*

Sec. 27. 1. *“Governmental entity” means the State of Nevada or any of its agencies or political subdivisions. As used in this subsection, “political subdivision” includes any organization or entity described in NRS 41.0305.*

2. *The term does not include any public school entity for pupils in preschool, kindergarten, or any grades 1 through 12, including, without limitation, a school district, a charter school or a university school for profoundly gifted pupils.*

Sec. 28. 1. *“Nonprofit organization” means any private organization not operated for profit.*

2. *The term, includes, without limitation, an organization for youth sports or an alumni, charitable, civic, educational, fraternal, patriotic, religious, labor or veterans’ organization, a credit union organized under the provisions of chapter 672 of NRS or the Federal Credit Union Act, or a state or local bar association, that:*

(a) *Has been determined pursuant to NRS 372.326 to be created for religious, charitable or educational purposes; or*

(b) *Qualifies as a tax exempt organization pursuant to 26 U.S.C. § 501(c).*

3. *The term does not include a nonprofit organization that operates:*

(a) *An agency to provide nursing in the home as defined in NRS 449.0015;*

(b) *A facility for hospice care as defined in NRS 449.0033;*

(c) *A facility for intermediate care as defined in NRS 449.0038;*

(d) *A facility for skilled nursing as defined in NRS 449.0039;*

(e) *A hospital as defined in NRS 449.012; or*

(f) *An independent center for emergency medical care as defined in NRS 449.013.*

Sec. 29. 1. *In any civil action where a plaintiff alleges a personal injury or death as a result of exposure to COVID-19 while on a premises owned or operated by an entity, or during an activity conducted or managed by the entity:*

(a) *The complaint must be pled with particularity.*



(b) If the entity was in substantial compliance with controlling health standards, the entity is immune from liability unless the plaintiff pleads sufficient facts and proves that:

(1) The entity violated controlling health standards with gross negligence; and

(2) The gross negligence was the proximate cause of the plaintiff's personal injury or death.

(c) If the entity was not in substantial compliance with controlling health standards:

(1) The plaintiff may pursue any claim recognized at common law or by statute; and

(2) The immunity described in paragraph (b) does not apply to the entity.

2. The court shall determine as a matter of law whether an entity was in substantial compliance with controlling health standards at the time of an alleged exposure to COVID-19. The plaintiff has the burden of establishing the entity was not in substantial compliance with controlling health standards.

3. As used in this section:

(a) "Controlling health standards" means any of the following that are clearly and conspicuously related to COVID-19 and that prescribed the manner in which an entity must operate at the time of the alleged exposure:

(1) A federal, state or local law, regulation or ordinance; or

(2) A written order or other document published by a federal, state or local government or regulatory body.

(b) "Entity" means a business, governmental entity or nonprofit organization and the officers and employees of the business, governmental entity or nonprofit organization.

(c) "Premises" means any real property located in this State.

(d) "Substantial compliance" means the good faith efforts of an entity to help control the spread of COVID-19 in conformity with controlling health standards. The entity may demonstrate substantial compliance by establishing policies and procedures to enforce and implement the controlling health standards in a reasonable manner. Isolated or unforeseen events of noncompliance with the controlling health standards do not demonstrate noncompliance by the entity.

Sec. 30. Chapter 76 of NRS is hereby amended by adding thereto a new section to read as follows:

1. In addition to the grounds for suspension or revocation of a state business license set forth in NRS 76.170, if a person who holds a state business license fails to comply with controlling health



standards, the Secretary of State may suspend the state business license of the person until the person complies, in good faith, with controlling health standards.

2. If the license is suspended, the Secretary of State shall provide written notice of the action to the person who holds the state business license.

3. As used in this section:

(a) "Controlling health standards" means any of the following that are clearly and conspicuously related to COVID-19 and that prescribed the manner in which a business must operate at the time the person allegedly failed to comply:

(1) A federal, state or local law, regulation or ordinance; or

(2) A written order or other document published by a federal, state or local government or regulatory body.

(b) "COVID-19" means:

(1) The novel coronavirus identified as SARS-CoV-2;

(2) Any mutation of the novel coronavirus identified as SARS-CoV-2; or

(3) A disease or health condition caused by the novel coronavirus identified as SARS-CoV-2.

Sec. 31. NRS 233B.039 is hereby amended to read as follows:

233B.039 1. The following agencies are entirely exempted from the requirements of this chapter:

(a) The Governor.

(b) Except as otherwise provided in NRS 209.221, the Department of Corrections.

(c) The Nevada System of Higher Education.

(d) The Office of the Military.

(e) The Nevada Gaming Control Board.

(f) Except as otherwise provided in NRS 368A.140 and 463.765, the Nevada Gaming Commission.

(g) Except as otherwise provided in NRS 425.620, the Division of Welfare and Supportive Services of the Department of Health and Human Services.

(h) Except as otherwise provided in NRS 422.390, the Division of Health Care Financing and Policy of the Department of Health and Human Services.

(i) Except as otherwise provided in NRS 533.365, the Office of the State Engineer.

(j) The Division of Industrial Relations of the Department of Business and Industry acting to enforce the provisions of NRS 618.375.



(k) The Administrator of the Division of Industrial Relations of the Department of Business and Industry in establishing and adjusting the schedule of fees and charges for accident benefits pursuant to subsection 2 of NRS 616C.260.

(l) The Board to Review Claims in adopting resolutions to carry out its duties pursuant to NRS 445C.310.

(m) The Silver State Health Insurance Exchange.

(n) The Cannabis Compliance Board.

2. Except as otherwise provided in subsection 5 and NRS 391.323, the Department of Education, the Board of the Public Employees' Benefits Program and the Commission on Professional Standards in Education are subject to the provisions of this chapter for the purpose of adopting regulations but not with respect to any contested case.

3. The special provisions of:

(a) Chapter 612 of NRS for the distribution of regulations by and the judicial review of decisions of the Employment Security Division of the Department of Employment, Training and Rehabilitation;

(b) Chapters 616A to 617, inclusive, of NRS for the determination of contested claims;

(c) Chapter 91 of NRS for the judicial review of decisions of the Administrator of the Securities Division of the Office of the Secretary of State; and

(d) NRS 90.800 for the use of summary orders in contested cases, ↪ prevail over the general provisions of this chapter.

4. The provisions of NRS 233B.122, 233B.124, 233B.125 and 233B.126 do not apply to the Department of Health and Human Services in the adjudication of contested cases involving the issuance of letters of approval for health facilities and agencies.

5. The provisions of this chapter do not apply to:

(a) Any order for immediate action, including, but not limited to, quarantine and the treatment or cleansing of infected or infested animals, objects or premises, made under the authority of the State Board of Agriculture, the State Board of Health, or any other agency of this State in the discharge of a responsibility for the preservation of human or animal health or for insect or pest control;

(b) An extraordinary regulation of the State Board of Pharmacy adopted pursuant to NRS 453.2184;

(c) A regulation adopted by the State Board of Education pursuant to NRS 388.255 or 394.1694;

(d) The judicial review of decisions of the Public Utilities Commission of Nevada;



(e) The adoption, amendment or repeal of policies by the Rehabilitation Division of the Department of Employment, Training and Rehabilitation pursuant to NRS 426.561 or 615.178;

(f) The adoption or amendment of a rule or regulation to be included in the State Plan for Services for Victims of Crime by the Department of Health and Human Services pursuant to NRS 217.130; ~~for~~

(g) The adoption, amendment or repeal of rules governing the conduct of contests and exhibitions of unarmed combat by the Nevada Athletic Commission pursuant to NRS 467.075 ~~to~~; *or*

(h) The adoption, amendment or repeal of regulations by the Director of the Department of Health and Human Services pursuant to sections 11 to 14, inclusive, of this act.

6. The State Board of Parole Commissioners is subject to the provisions of this chapter for the purpose of adopting regulations but not with respect to any contested case.

Sec. 32. NRS 239.010 is hereby amended to read as follows:

239.010 1. Except as otherwise provided in this section and NRS 1.4683, 1.4687, 1A.110, 3.2203, 41.071, 49.095, 49.293, 62D.420, 62D.440, 62E.516, 62E.620, 62H.025, 62H.030, 62H.170, 62H.220, 62H.320, 75A.100, 75A.150, 76.160, 78.152, 80.113, 81.850, 82.183, 86.246, 86.54615, 87.515, 87.5413, 87A.200, 87A.580, 87A.640, 88.3355, 88.5927, 88.6067, 88A.345, 88A.7345, 89.045, 89.251, 90.730, 91.160, 116.757, 116A.270, 116B.880, 118B.026, 119.260, 119.265, 119.267, 119.280, 119A.280, 119A.653, 119A.677, 119B.370, 119B.382, 120A.690, 125.130, 125B.140, 126.141, 126.161, 126.163, 126.730, 127.007, 127.057, 127.130, 127.140, 127.2817, 128.090, 130.312, 130.712, 136.050, 159.044, 159A.044, 172.075, 172.245, 176.01249, 176.015, 176.0625, 176.09129, 176.156, 176A.630, 178.39801, 178.4715, 178.5691, 179.495, 179A.070, 179A.165, 179D.160, 200.3771, 200.3772, 200.5095, 200.604, 202.3662, 205.4651, 209.392, 209.3923, 209.3925, 209.419, 209.429, 209.521, 211A.140, 213.010, 213.040, 213.095, 213.131, 217.105, 217.110, 217.464, 217.475, 218A.350, 218E.625, 218F.150, 218G.130, 218G.240, 218G.350, 226.300, 228.270, 228.450, 228.495, 228.570, 231.069, 231.1473, 233.190, 237.300, 239.0105, 239.0113, 239.014, 239B.030, 239B.040, 239B.050, 239C.140, 239C.210, 239C.230, 239C.250, 239C.270, 239C.420, 240.007, 241.020, 241.030, 241.039, 242.105, 244.264, 244.335, 247.540, 247.550, 247.560, 250.087, 250.130, 250.140, 250.150, 268.095, 268.0978, 268.490, 268.910, 269.174, 271A.105, 281.195, 281.805, 281A.350, 281A.680, 281A.685, 281A.750, 281A.755, 281A.780, 284.4068, 286.110, 286.118,



287.0438, 289.025, 289.080, 289.387, 289.830, 293.4855, 293.5002, 293.503, 293.504, 293.558, 293.5757, 293.870, 293.906, 293.908, 293.910, 293B.135, 293D.510, 331.110, 332.061, 332.351, 333.333, 333.335, 338.070, 338.1379, 338.1593, 338.1725, 338.1727, 348.420, 349.597, 349.775, 353.205, 353A.049, 353A.085, 353A.100, 353C.240, 360.240, 360.247, 360.255, 360.755, 361.044, 361.2242, 361.610, 365.138, 366.160, 368A.180, 370.257, 370.327, 372A.080, 378.290, 378.300, 379.0075, 379.008, 379.1495, 385A.830, 385B.100, 387.626, 387.631, 388.1455, 388.259, 388.501, 388.503, 388.513, 388.750, 388A.247, 388A.249, 391.033, 391.035, 391.0365, 391.120, 391.925, 392.029, 392.147, 392.264, 392.271, 392.315, 392.317, 392.325, 392.327, 392.335, 392.850, 393.045, 394.167, 394.16975, 394.1698, 394.447, 394.460, 394.465, 396.3295, 396.405, 396.525, 396.535, 396.9685, 398A.115, 408.3885, 408.3886, 408.3888, 408.5484, 412.153, 414.280, 416.070, 422.2749, 422.305, 422A.342, 422A.350, 425.400, 427A.1236, 427A.872, 432.028, 432.205, 432B.175, 432B.280, 432B.290, 432B.407, 432B.430, 432B.560, 432B.5902, 432C.140, 432C.150, 433.534, 433A.360, 437.145, 437.207, 439.4941, 439.840, 439.914, 439B.420, 439B.754, 439B.760, 440.170, 441A.195, 441A.220, 441A.230, 442.330, 442.395, 442.735, 442.774, 445A.665, 445B.570, 445B.7773, 449.209, 449.245, 449.4315, 449A.112, 450.140, 450B.188, 453.164, 453.720, 453A.610, 453A.700, 458.055, 458.280, 459.050, 459.3866, 459.555, 459.7056, 459.846, 463.120, 463.15993, 463.240, 463.3403, 463.3407, 463.790, 467.1005, 480.535, 480.545, 480.935, 480.940, 481.063, 481.091, 481.093, 482.170, 482.5536, 483.340, 483.363, 483.575, 483.659, 483.800, 484A.469, 484E.070, 485.316, 501.344, 503.452, 522.040, 534A.031, 561.285, 571.160, 584.655, 587.877, 598.0964, 598.098, 598A.110, 599B.090, 603.070, 603A.210, 604A.303, 604A.710, 612.265, 616B.012, 616B.015, 616B.315, 616B.350, 618.341, 618.425, 622.238, 622.310, 623.131, 623A.137, 624.110, 624.265, 624.327, 625.425, 625A.185, 628.418, 628B.230, 628B.760, 629.047, 629.069, 630.133, 630.2673, 630.30665, 630.336, 630A.555, 631.368, 632.121, 632.125, 632.3415, 632.405, 633.283, 633.301, 633.4715, 633.524, 634.055, 634.214, 634A.185, 635.158, 636.107, 637.085, 637B.288, 638.087, 638.089, 639.2485, 639.570, 640.075, 640A.220, 640B.730, 640C.580, 640C.600, 640C.620, 640C.745, 640C.760, 640D.190, 640E.340, 641.090, 641.221, 641.325, 641A.191, 641A.262, 641A.289, 641B.170, 641B.282, 641B.460, 641C.760, 641C.800, 642.524, 643.189, 644A.870, 645.180, 645.625, 645A.050, 645A.082, 645B.060, 645B.092, 645C.220, 645C.225, 645D.130, 645D.135, 645G.510,



645H.320, 645H.330, 647.0945, 647.0947, 648.033, 648.197, 649.065, 649.067, 652.228, 653.900, 654.110, 656.105, 657A.510, 661.115, 665.130, 665.133, 669.275, 669.285, 669A.310, 671.170, 673.450, 673.480, 675.380, 676A.340, 676A.370, 677.243, 678A.470, 678C.710, 678C.800, 679B.122, 679B.124, 679B.152, 679B.159, 679B.190, 679B.285, 679B.690, 680A.270, 681A.440, 681B.260, 681B.410, 681B.540, 683A.0873, 685A.077, 686A.289, 686B.170, 686C.306, 687A.110, 687A.115, 687C.010, 688C.230, 688C.480, 688C.490, 689A.696, 692A.117, 692C.190, 692C.3507, 692C.3536, 692C.3538, 692C.354, 692C.420, 693A.480, 693A.615, 696B.550, 696C.120, 703.196, 704B.325, 706.1725, 706A.230, 710.159, 711.600, **and section 13 of this act**, sections 35, 38 and 41 of chapter 478, Statutes of Nevada 2011 and section 2 of chapter 391, Statutes of Nevada 2013 and unless otherwise declared by law to be confidential, all public books and public records of a governmental entity must be open at all times during office hours to inspection by any person, and may be fully copied or an abstract or memorandum may be prepared from those public books and public records. Any such copies, abstracts or memoranda may be used to supply the general public with copies, abstracts or memoranda of the records or may be used in any other way to the advantage of the governmental entity or of the general public. This section does not supersede or in any manner affect the federal laws governing copyrights or enlarge, diminish or affect in any other manner the rights of a person in any written book or record which is copyrighted pursuant to federal law.

2. A governmental entity may not reject a book or record which is copyrighted solely because it is copyrighted.

3. A governmental entity that has legal custody or control of a public book or record shall not deny a request made pursuant to subsection 1 to inspect or copy or receive a copy of a public book or record on the basis that the requested public book or record contains information that is confidential if the governmental entity can redact, delete, conceal or separate, including, without limitation, electronically, the confidential information from the information included in the public book or record that is not otherwise confidential.

4. If requested, a governmental entity shall provide a copy of a public record in an electronic format by means of an electronic medium. Nothing in this subsection requires a governmental entity to provide a copy of a public record in an electronic format or by means of an electronic medium if:

(a) The public record:

(1) Was not created or prepared in an electronic format; and



(2) Is not available in an electronic format; or
(b) Providing the public record in an electronic format or by means of an electronic medium would:

(1) Give access to proprietary software; or
(2) Require the production of information that is confidential and that cannot be redacted, deleted, concealed or separated from information that is not otherwise confidential.

5. An officer, employee or agent of a governmental entity who has legal custody or control of a public record:

(a) Shall not refuse to provide a copy of that public record in the medium that is requested because the officer, employee or agent has already prepared or would prefer to provide the copy in a different medium.

(b) Except as otherwise provided in NRS 239.030, shall, upon request, prepare the copy of the public record and shall not require the person who has requested the copy to prepare the copy himself or herself.

Sec. 33. NRS 463.120 is hereby amended to read as follows:

463.120 1. The Board and the Commission shall cause to be made and kept a record of all proceedings at regular and special meetings of the Board and the Commission. These records are open to public inspection.

2. The Board shall maintain a file of all applications for licenses under this chapter and chapter 466 of NRS, together with a record of all action taken with respect to those applications. The file and record are open to public inspection.

3. The Board and the Commission may maintain such other files and records as they may deem desirable.

4. Except as otherwise provided in this section, all information and data:

(a) Required by the Board or Commission to be furnished to it under chapters 462 to 466, inclusive, of NRS or any regulations adopted pursuant thereto or which may be otherwise obtained relative to the finances, earnings or revenue of any applicant or licensee;

(b) Pertaining to an applicant's or natural person's criminal record, antecedents and background which have been furnished to or obtained by the Board or Commission from any source;

(c) Provided to the members, agents or employees of the Board or Commission by a governmental agency or an informer or on the assurance that the information will be held in confidence and treated as confidential;

(d) Obtained by the Board from a manufacturer, distributor or operator, or from an operator of an inter-casino linked system,



relating to the manufacturing of gaming devices or the operation of an inter-casino linked system; ~~for~~

(e) *Obtained by the Board from a public accommodation facility pursuant to section 13 of this act; or*

(f) Prepared or obtained by an agent or employee of the Board or Commission pursuant to an audit, investigation, determination or hearing,

↪ are confidential and may be revealed in whole or in part only in the course of the necessary administration of this chapter or upon the lawful order of a court of competent jurisdiction. The Board and Commission may reveal such information and data to an authorized agent of any agency of the United States Government, any state or any political subdivision of a state or the government of any foreign country. Notwithstanding any other provision of state law, such information may not be otherwise revealed without specific authorization by the Board or Commission.

5. Notwithstanding any other provision of state law, any and all information and data prepared or obtained by an agent or employee of the Board or Commission relating to an application for a license, a finding of suitability or any approval that is required pursuant to the provisions of chapters 462 to 466, inclusive, of NRS or any regulations adopted pursuant thereto, are confidential and absolutely privileged and may be revealed in whole or in part only in the course of the necessary administration of such provisions and with specific authorization and waiver of the privilege by the Board or Commission. The Board and Commission may reveal such information and data to an authorized agent of any agency of the United States Government, any state or any political subdivision of a state or the government of any foreign country.

6. Notwithstanding any other provision of state law, if any applicant or licensee provides or communicates any information and data to an agent or employee of the Board or Commission in connection with its regulatory, investigative or enforcement authority:

(a) All such information and data are confidential and privileged and the confidentiality and privilege are not waived if the information and data are shared or have been shared with an authorized agent of any agency of the United States Government, any state or any political subdivision of a state or the government of any foreign country in connection with its regulatory, investigative or enforcement authority, regardless of whether such information and



data are shared or have been shared either before or after being provided or communicated to an agent or employee of the Board or Commission; and

(b) The applicant or licensee has a privilege to refuse to disclose, and to prevent any other person or governmental agent, employee or agency from disclosing, the privileged information and data.

7. Before the beginning of each legislative session, the Board shall submit to the Legislative Commission for its review and for the use of the Legislature a report on the gross revenue, net revenue and average depreciation of all licensees, categorized by class of licensee and geographical area and the assessed valuation of the property of all licensees, by category, as listed on the assessment rolls.

8. Notice of the content of any information or data furnished or released pursuant to subsection 4 may be given to any applicant or licensee in a manner prescribed by regulations adopted by the Commission.

9. The files, records and reports of the Board are open at all times to inspection by the Commission and its authorized agents.

10. All files, records, reports and other information pertaining to gaming matters in the possession of the Nevada Tax Commission must be made available to the Board and the Nevada Gaming Commission as is necessary to the administration of this chapter.

11. For the purposes of this section, "information and data" means all information and data in any form, including, without limitation, any oral, written, audio, visual, digital or electronic form, and the term includes, without limitation, any account, book, correspondence, file, message, paper, record, report or other type of document, including, without limitation, any document containing self-evaluative assessments, self-critical analysis or self-appraisals of an applicant's or licensee's compliance with statutory or regulatory requirements.

Sec. 33.5. There is hereby appropriated from the State General Fund to the Legislative Fund created by NRS 218A.150 the sum of \$410,000 for the costs of the 32nd Special Session.

Sec. 34. The provisions of sections 24 to 29, inclusive, of this act apply only to a cause of action or claim arising from a personal injury or death specified in section 29 of this act that accrues before, on or after the effective date of this act and before the later of:

1. The date on which the Governor terminates the emergency described in the Declaration of Emergency for COVID-19 issued on March 12, 2020; or
2. July 1, 2023.



Sec. 35. 1. Within 15 days after the effective date of this act, the Chief of the Budget Division of the Office of Finance created by NRS 223.400 shall transfer from Budget Account 101-1327:

(a) The sum of \$2,000,000 to the Southern Nevada Health District created pursuant to NRS 439.362 to enforce the provisions of sections 4 to 15, inclusive, of this act and the regulations adopted thereto.

(b) The sum of \$500,000 to the Washoe County Health District created pursuant to NRS 439.370 to enforce the provisions of sections 4 to 15, inclusive, of this act and the regulations adopted thereto.

2. All money transferred pursuant to subsection 1 must be expended by the recipient health district on or before December 30, 2020. Any remaining balance of the money must not be committed for expenditure on or after December 30, 2020, by the recipient health district or any entity to which the money is granted or otherwise transferred in any manner, and any portion of the money remaining must not be spent for any purpose after December 30, 2020, by either the recipient health district or the entity to which the money was subsequently granted or transferred, and must be reverted to Budget Account 101-1327 on or before December 30, 2020.

Sec. 36. 1. The Director of the Department of Health and Human Services shall adopt the initial regulations required by sections 11 to 14, inclusive, of this act not later than 20 days after the effective date of this act.

2. Notwithstanding the 15-day requirement set forth in section 15 of this act, a district board of health of a health district, as required by section 15 of this act, shall adopt regulations that are substantively identical to the regulations adopted by the Director pursuant to subsection 1 within 30 days after the effective date of this act or within 10 days after the adoption of the regulations by the Director pursuant to subsection 1, whichever is earlier.

Sec. 37. The provisions of NRS 354.599 do not apply to any additional expenses of a local government that are related to the provisions of this act.

Sec. 38. Notwithstanding the provisions of NRS 218D.430 and 218D.435, a committee may vote on this act before the expiration of the period prescribed for the return of a fiscal note in NRS 218D.475. This section applies retroactively from and after August 1, 2020.

Sec. 39. 1. This act becomes effective upon passage and approval.

2. Section 30 of this act expires by limitation on the later of:



- (a) The date on which the Governor terminates the emergency described in the Declaration of Emergency for COVID-19 issued on March 12, 2020; or
- (b) July 1, 2023.

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DECLARATION OF EMERGENCY

DIRECTIVE 033

WHEREAS, in late 2019, the United States Centers for Disease Control and Prevention began monitoring an outbreak of respiratory illness caused by a novel coronavirus first identified in Wuhan, Hubei Province, China; and

WHEREAS, on February 11, 2020, the International Committee on Taxonomy of Viruses named this novel coronavirus "severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2);" and

WHEREAS, on February 11, 2020, the World Health Organization named the disease caused by SARS-CoV-2, "COVID-19;" and

WHEREAS, the World Health Organization advises that the novel coronavirus that causes COVID-19 virus is highly contagious, and spreads through respiratory transmission, and direct and indirect contact with infected persons and surfaces; and

WHEREAS, the World Health Organization advises that transmission occurs through both droplet and airborne transmission, where droplet transmission occurs when a person is in close proximity to someone who is infected with COVID-19; and

WHEREAS, the World Health Organization advises that contact transmission occurs by direct contact with infected people or indirect contact with surfaces contaminated by the novel coronavirus; and

WHEREAS, on March 5, 2020, Clark County and Washoe County both reported the first known cases of COVID-19 in the State of Nevada; and

WHEREAS, on March 11, 2020, the World Health Organization declared COVID-19 a pandemic; and

WHEREAS, on March 12, 2020, I, Steve Sisolak, Governor of the State of Nevada issued a Declaration of Emergency to facilitate the State's response to the COVID-19 pandemic; and

WHEREAS, on March 13, 2020, Donald J. Trump, President of the United States declared a nationwide emergency pursuant to Sec. 501(b) of the Robert T. Stafford Disaster Relief and Emergency Assistance Act, 42 U.S.C. 5121-5207 (the “Stafford Act”); and

WHEREAS, on March 14, 2020, I formed a medical advisory team to provide medical guidance and scientifically based recommendations on measures Nevada could implement to better contain and mitigate the spread of COVID-19; and

WHEREAS, infectious disease and public health experts advised that minimizing interpersonal contact slows the rate at which the disease spreads, and is necessary to avoid overwhelming healthcare systems, commonly referred to as “flattening the curve”; and

WHEREAS, since the March 12, 2020 Declaration of Emergency, I have issued 32 Directives pursuant to that order to provide for the safety, wellbeing, and public health of Nevadans and the administration of the State of Nevada; and

WHEREAS, these Directives were promulgated to reduce interpersonal contact and promote social distancing to flatten the curve; and

WHEREAS, Nevada’s hospitalization rate for suspected and confirmed COVID-19 cases has trended downward since the beginning of August 2020; and

WHEREAS, NRS 414.060 outlines powers and duties delegated to the Governor during the existence of a state of emergency, including without limitation, directing and controlling the conduct of the general public and the movement and cessation of movement of pedestrians and vehicular traffic during, before and after exercises or an emergency or disaster, public meetings or gatherings; and

WHEREAS, NRS 414.070 outlines additional powers delegated to the Governor during the existence of a state of emergency, including without limitation, enforcing all laws and regulations relating to emergency management and assuming direct operational control of any or all forces, including, without limitation, volunteers and auxiliary staff for emergency management in the State; providing for and compelling the evacuation of all or part of the population from any stricken or threatened area or areas within the State and to take such steps as are necessary for the receipt and care of those persons; and performing and exercising such other functions, powers and duties as are necessary to promote and secure the safety and protection of the civilian population; and

WHEREAS, NRS 414.060(3)(f) provides the administrative authority vested to the Governor in times of emergency may be delegated; and

WHEREAS, Article 5, Section 1 of the Nevada Constitution provides: “The supreme executive power of this State, shall be vested in a Chief Magistrate who shall be Governor of the State of Nevada;” and

NOW THEREFORE, by the authority vested in me as Governor by the Constitution and the laws of the State of Nevada and the United States, and pursuant to the March 12, 2020, Emergency Declaration,

IT IS HEREBY ORDERED THAT:

SECTION 1: The limitations imposed by previous Directives or regulations are hereby superseded by the explicit provisions of this Directive. Any provisions not addressed by this Directive shall remain in force

as provided by previous Directives or regulations promulgated pursuant to the March 12, 2020 Declaration of Emergency.

SECTION 2: For the purposes of this Directive and enforcement thereof, a gathering shall be defined as an activity that draws persons to (1) the same space, (2) at the same time, (3) for the same purpose, and (4) for the same duration.

SECTION 3: For the purposes of this Directive and enforcement thereof, a gathering space shall be defined as a discrete area with defined boundaries separate and apart from adjacent spaces. Such boundaries shall be characterized by rigid wall structures, separate ownership or property interests, separate ventilation systems, or sufficient distance between adjacent occupied spaces that precludes the intermingling of users in a manner that exceeds the gathering limits in this Directive.

A unique indoor gathering space shall additionally be defined by its listed fire code capacity. Spaces lacking a unique maximum capacity may not be deemed a distinct gathering space.

SECTION 4: The phrase "social distancing" references guidance promulgated by the United States Centers for Disease Control and Prevention, including without limitation, maintaining at least six feet of physical distancing from other individuals.

SECTION 5: Effective 12:01 am on October 1, 2020, capacity limitations at venues and events shall not include staff, workers, performers, broadcast personnel, or other personnel necessary to conduct business, perform services, or host events.

SECTION 6: All restrictions imposed by this and any other Directive still in effect shall be deemed statewide baseline mitigation standards. The COVID-19 Mitigation and Management Task Force ("Mitigation Task Force") established by Directive 030 may continue to impose additional restrictions on counties with elevated COVID-19 risks pursuant to Directive 030.

SECTION 7 Section 11 of Directive 021 is hereby terminated. Effective 12:01 am on October 1, 2020, houses of worship, including without limitation, churches, synagogues, mosques, and temples, may conduct indoor in-person services in a manner so that occupancy shall not exceed the lesser of 50% of the listed fire code capacity or 250 persons, and all social distancing requirements are satisfied. This limitation shall not apply to houses of worship offering drive-up services pursuant to Section 10 of Directive 016 which imposes no limitations on number of participants.

Houses of worship offering indoor, in-person services are encouraged to follow the guidelines promulgated by the Nevada Department of Business and Industry or its constituent agencies, as well as the following provisions that are consistent with other Directives on public gatherings:

1. Seating must be arranged to ensure a minimum of six feet of separation between congregants who do not reside in the same household.
2. Participants, including leaders and staff, must wear face coverings as required by Directive 024.
3. Houses of worship are encouraged to stagger services so that the entrance and egress of congregants for different services do not result in a gathering exceeding the lesser of 250 persons or 50% of the listed fire code capacity, and to provide proper sanitation between services.

4. Houses of worship are strongly encouraged to offer online and drive-up services to the greatest extent possible.

Houses of worship with a listed fire code capacity of fewer than 100 persons may conduct indoor services for up to 50 persons if they are able to do so in a manner consistent with social distancing guidelines promulgated by the Nevada Department of Business and Industry, but in no instance may houses of worship exceed their listed fire code capacity.

SECTION 8: Effective 12:01 a.m. on October 5, 2020, all businesses and venues subject to capacity limitations shall post signs at public entrances identifying their COVID-19-adjusted capacity based on the occupancy limitations imposed by this and other Directives. These signs shall conform to guidelines which shall be promulgated by the Nevada Department of Business and Industry or its constituent agencies.

SECTION 9: Section 1 of Directive 007, Section 7 of Directive 018, and Section 10 of Directive 021 are hereby terminated. Effective 12:01 a.m. on October 1, 2020, unless otherwise provided by other Sections of this Directive, public gatherings are restricted to the lesser of 250 persons, or 50% of the listed fire code capacity of the area in which such gathering shall occur. This restriction shall not apply to any area with a listed fire code capacity of less than 100 persons, which may allow up to 50 persons to gather, provided that this may occur without violating social distancing requirements.

This provision shall apply to any area, whether publicly owned or privately owned where the public has access by right or invitation, express or implied, whether by payment of money or not, including without limitation, parks, basketball courts, volleyball courts, baseball fields, football fields, rivers, lakes, beaches, streets, convention centers, libraries, parking lots, and private clubs. This provision shall not be construed to apply to the gathering of persons working at or patronizing businesses operating pursuant to this Directive or providing emergency or medical services to the public.

SECTION 10: Section 20 and Section 21 of Directive 021 are hereby terminated. Effective 12:01 a.m. on October 1, 2020, non-retail indoor and outdoor venues, including without limitation, bowling alleys, arcades, miniature golf facilities, amusement parks, and theme parks may allow access to the public so that occupancy shall not exceed 50% of the listed fire code capacity, and all social distancing requirements are satisfied. Businesses operating pursuant to this Section shall limit food and beverage sales to prepackaged products only.

Businesses operating pursuant to this Section with a listed fire code capacity of fewer than 100 persons may allow access to up to 50 persons if they are able to do so in a manner consistent with social distancing guidelines promulgated by the Nevada Department of Business and Industry or its constituent agencies, but in no instance may they exceed their listed fire code capacity.

SECTION 11: Section 22 of Directive 021 is hereby terminated. Effective 12:01 a.m. on October 1, 2020, musical performances, live entertainment, concerts, competitions, sporting events, and any events with live performances may permit public attendance subject to the provisions of this Directive.

For the purposes of this Directive, fixed seating capacity shall be defined as seats which are not portable or stackable, but which are secured to the floor in some fashion, such as by bolts. Facilities with fixed seating without dividing arms shall calculate seating capacity based on occupant load, but in no instance shall such calculation be based on less than one person for each 18 inches (457 mm) of seating length.

Venues with fixed seating capacity of 2,500 or greater may permit public attendance at live events subject to the following provisions:

1. Attendance by the public may not exceed 10% of fixed seating capacity.
2. All attendees must be assigned seats pursuant to the other provisions of this section. "Standing room only" and "general admission" attendance is prohibited.
3. Venues must clearly delineate discrete sections and assign seating so that the number of attendees in that section do not exceed the lesser of 250 attendees, or 50% of that section's total seating capacity.
4. Event staff may not provide services to more than one section delineated pursuant to subsection 3, above.
5. Each section must be separated from adjacent sections by a minimum of 25 feet.
6. All social distancing requirements shall be maintained. This provision shall not apply to attendees within a single party. No more than six persons may be seated together in a single party.
7. To the greatest extent practicable, attendees in each section should be isolated from attendees in other sections by utilizing separate entrances, exits, and facilities, or staggering entrance and egress by section.
8. Plans for events at facilities regulated by the Gaming Control Board ("GCB") must be submitted to and approved by the GCB prior to the event, pursuant to guidelines that shall be promulgated by the GCB. Prior to submission, plans must be reviewed by the local health authority for confirmation that it complies with all applicable health and safety standards and will not place an unacceptable burden on the local health infrastructure.
9. Plans for events regulated by the Nevada State Athletic Commission ("NSAC") must be submitted to and approved by the NSAC prior to the event, pursuant to guidelines that shall be promulgated by the NSAC. Prior to submission, plans must be reviewed by the applicable local health authority for confirmation that it complies with all applicable health and safety standards and will not place an unacceptable burden on the local health infrastructure.
10. All other events at venues with fixed seating capacity of 2,500 or greater must be submitted to and approved by the Nevada Division of Business and Industry ("B&I") prior to the event, pursuant to guidelines that shall be promulgated by the Division. Prior to submission to the Division, plans must be reviewed by the applicable local health authority for confirmation that it complies with all applicable health and safety standards and will not place an unacceptable burden on the local health infrastructure.

Venues with a listed fire code capacity of fewer than 2,500 may permit public attendance at live events subject to the following provisions:

1. Attendance by the public may not exceed the lesser of 250 attendees or 50% of that gathering space's listed fire code capacity.
2. Attendance by the public at live entertainment performances shall require all attendees to be seated. "Standing room only" attendance is prohibited. Venues hosting live entertainment performances shall maintain a minimum separation of at least 25 feet between the artists and the audience. This provision is applicable to performances subject to live entertainment taxes

pursuant to NRS 368A and shall not extend to ambient music to create or enhance a mood or atmosphere that is incidental or ancillary to the activity or location.

3. For all other events other than live entertainment performances, seating is not required, but social distancing requirements must be maintained at all times.

SECTION 12: Section 10 and Section 11 of Directive 30 are hereby terminated. Effective 12:01 a.m. on October 1, 2020, restaurants, food establishments, breweries, distilleries, and wineries may utilize tables and serve patrons within the bar area. Establishments operating under this provision shall abide by the following provisions:

1. The maximum occupancy of these establishments shall not exceed 50% of the listed fire code capacity at any given time.
2. Tables, booths, or seats must be spaced, or customers seated a minimum of six feet apart from other customers not in the same party. Parties larger than six persons may not be seated together for onsite dining.
3. All standing and open congregation areas that are not necessary for the preparation and service of food or beverages shall be closed, including but not limited to billiards, card playing, pinball games, arcade games, darts, dancing, and standing.
4. Customers sitting at a table or booth must only be served via table service and may not order from the bar top area.
5. Customers may sit at and be served at bar tops only if bar top seating is limited such that barstools are spaced a minimum of six feet apart from other barstools of other customers not in the same party. Establishments are encouraged to limit bar top parties to no more than two persons per party.
6. Customers waiting to dine onsite must wait outside the establishment until they can be seated and must practice social distancing by maintaining a minimum of six feet of separation between customers not residing in the same household or in the same party.
7. Establishments shall require employees to wear face coverings and abide by all other face covering provisions of Directive 024. Patrons must wear face coverings when not seated at tables, booths, or bar tops.
8. Buffets, cafeterias, and self-serve dining facilities shall remain closed until further notice.

SECTION 13: Effective 12:01 a.m. on October 1, 2020, conventions, trade shows, conferences, professional or educational seminars, large business meetings or corporate retreats, and other similar event activities may resume, subject to the limitations of this Section. Events pursuant to this Section are limited to no more than 1,000 attendees per venue or site. Events with greater than 250 attendees are subject to the following additional provisions:

1. Events hosting greater than 250 attendees must provide distinct gathering spaces whereby the occupancy per gathering space shall not exceed the lesser of 250 attendees or 50% of that gathering space's listed fire code capacity.
2. Event planners hosting events at facilities regulated by the Gaming Control Board ("GCB") must submit Preparedness and Safety plans to the GCB for approval prior to the event, pursuant to guidelines and criteria that shall be promulgated by the GCB. Prior to submission to the GCB, plans must be reviewed by the applicable local health authority for confirmation

that it complies with all applicable health and safety standards and will not place an unacceptable burden on the local health infrastructure.

3. Event planners hosting events at facilities not regulated by the GCB must submit Preparedness and Safety plans to the Nevada Department of Business and Industry ("B&I") for approval prior to the event, pursuant to guidelines and criteria that shall be promulgated by B&I. Prior to submission to B&I, plans must be reviewed by the applicable local health authority for confirmation that it complies with all applicable health and safety standards and will not place an unacceptable burden on the local health infrastructure.
4. The guidelines promulgated by the GCB and B&I shall include, at minimum, protocols for arrival procedures, floor plan restrictions, food and beverage limitations, staffing procedures, sanitation procedures, face covering requirements, and signage requirements.

SECTION 14: Section 32 of Directive 021 is hereby terminated. Effective 12:01 a.m. on October 1, 2020, occupancy in classrooms and instructional areas at trade schools, and technical schools operating pursuant to this Section shall be limited to the lesser of 250 persons or 50% of maximum occupancy of based on listed fire code capacity and must abide by all guidelines promulgated by the Nevada Division of Business and Industry or its constituent agencies. These provisions shall not be construed to limit the operation plans of Nevada System of Higher Education institutions, schools under county school districts, charter schools, and the University School for Profoundly Gifted Students.

SECTION 15: Section 32 of Directive 021 is hereby terminated. Effective 12:01 a.m. on October 1, 2020, museums, art galleries, zoos, and aquariums operating pursuant to this Section shall be subjects to the limitations provided in Section 10 of this Directive. Interactive exhibits which encourage touching must remain closed and inaccessible to the public.

SECTION 16: Section 33 of Directive 021 is hereby terminated.

SECTION 17: Section 7 of Directive 30 is hereby amended to strike the provision that the Mitigation Task Force meet on a weekly basis. Effective 12:01 a.m. on October 1, 2020, the Mitigation Task Force shall meet at the call of the Chair. All other duties charged to the Mitigation Task Force shall remain in effect as provided by this Directive and by Directive 030.

SECTION 18: Section 3 of Directive 007 is hereby terminated. Effective 12:01 a.m. on October 1, 2020, local governments may allow public access to playground equipment if, in consultation with their local health authority, they determine it is safe to do so.

SECTION 19: Section 6 of Directive 013 is hereby terminated. Effective 12:01 a.m. on October 1, 2020, in-person showings and open houses of single family and multi-family residences currently occupied and on the market for sale, may resume, subject to the limitations set forth in this Section:

1. Showings and open houses of properties may not take place with the occupant present.
2. Showings of properties are limited to one prospective buyer and one real estate professional for both the seller and prospective buyer at a time. For the purposes of this provision, "a prospective buyer" includes the buyer and the buyer's spouse, domestic partner, business partner, or family members.

3. Sellers conducting an open house are responsible for ensuring that there will not be more than one prospective buyer viewing a property at any given time. This may require having an individual present to properly meter prospective buyers entering an open house.
4. Sellers are encouraged to utilize appointments for in-person showings and open houses to the greatest extent practicable.
5. Real estate professionals are encouraged to utilize three-dimensional interactive property scans, virtual tours, and virtual staging to the greatest extent possible.
6. Real estate professionals are encouraged to avoid in-person transactions and services to the greatest extent practicable.
7. Real estate professionals must require all participants at in-person showings and open houses to wear face coverings at all times pursuant to Directive 024 and must follow CDC guidelines for in-person showings and open houses.


SECTION 20: This Directive shall remain in effect until terminated by a subsequent Directive promulgated pursuant to the March 12, 2020 Declaration of Emergency to facilitate the State's response to the COVID-19 pandemic or upon dissolution or lifting of the Declaration of Emergency.




IN WITNESS WHEREOF, I have hereunto set my hand and caused the Great Seal of the State of Nevada to be affixed at the State Capitol in Carson City, this 30th day of September, in the year two thousand twenty.



Governor of the State of Nevada



Secretary of State



Deputy Secretary of State



DECLARATION OF EMERGENCY

DIRECTIVE 034

WHEREAS, in late 2019, the United States Centers for Disease Control and Prevention began monitoring an outbreak of respiratory illness caused by a novel coronavirus first identified in Wuhan, Hubei Province, China; and

WHEREAS, on February 11, 2020, the International Committee on Taxonomy of Viruses named this novel coronavirus "severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2);" and

WHEREAS, on February 11, 2020, the World Health Organization named the disease caused by SARS-CoV-2, "COVID-19;" and

WHEREAS, the World Health Organization advises that the novel coronavirus that causes COVID-19 virus is highly contagious, and spreads through respiratory transmission, and direct and indirect contact with infected persons and surfaces; and

WHEREAS, the World Health Organization advises that transmission occurs through both droplet and airborne transmission, where droplet transmission occurs when a person is in close proximity to someone who is infected with COVID-19; and

WHEREAS, the World Health Organization advises that contact transmission occurs by direct contact with infected people or indirect contact with surfaces contaminated by the novel coronavirus; and

WHEREAS, on March 5, 2020, Clark County and Washoe County both reported the first known cases of COVID-19 in the State of Nevada; and

WHEREAS, on March 11, 2020, the World Health Organization declared COVID-19 a pandemic; and

WHEREAS, on March 12, 2020, I, Steve Sisolak, Governor of the State of Nevada issued a Declaration of Emergency to facilitate the State's response to the COVID-19 pandemic; and

WHEREAS, on March 13, 2020, Donald J. Trump, President of the United States declared a nationwide emergency pursuant to Sec. 501(b) of the Robert T. Stafford Disaster Relief and Emergency Assistance Act, 42 U.S.C. 5121-5207 (the "Stafford Act"); and

WHEREAS, on March 14, 2020, I formed a medical advisory team to provide medical guidance and scientifically based recommendations on measures Nevada could implement to better contain and mitigate the spread of COVID-19; and

WHEREAS, infectious disease and public health experts advised that minimizing interpersonal contact slows the rate at which the disease spreads, and is necessary to avoid overwhelming healthcare systems, commonly referred to as “flattening the curve”; and

WHEREAS, since the March 12, 2020 Declaration of Emergency, I have issued 33 Directives pursuant to that order to provide for the safety, wellbeing, and public health of Nevadans and the administration of the State of Nevada; and

WHEREAS, these Directives were promulgated to reduce interpersonal contact and promote social distancing to flatten the curve; and

WHEREAS, Nevada’s hospitalization rate for suspected and confirmed COVID-19 cases has trended downward since the beginning of August 2020; and

WHEREAS, the lack of opportunities for social connections and typical life events for our youth, such as interacting with peers in-person during athletic events, increase the risk of isolation, anxiety, depression, substance abuse, and unrecognized distress; and

WHEREAS, youth participation in recreational and competitive sports promotes healthy connections with other caring adults who are trained to detect youth distress and signs of abuse and neglect; and

WHEREAS, re-engaging in sports activity in a balanced way has physical, mental, and psychological benefits for youth and adults, including overall fitness and well-being; reducing isolation; and returning to a more structured routine and healthy interaction.

WHEREAS, NRS 414.060 outlines powers and duties delegated to the Governor during the existence of a state of emergency, including without limitation, directing and controlling the conduct of the general public and the movement and cessation of movement of pedestrians and vehicular traffic during, before and after exercises or an emergency or disaster, public meetings or gatherings; and

WHEREAS, NRS 414.070 outlines additional powers delegated to the Governor during the existence of a state of emergency, including without limitation, enforcing all laws and regulations relating to emergency management and assuming direct operational control of any or all forces, including, without limitation, volunteers and auxiliary staff for emergency management in the State; providing for and compelling the evacuation of all or part of the population from any stricken or threatened area or areas within the State and to take such steps as are necessary for the receipt and care of those persons; and performing and exercising such other functions, powers and duties as are necessary to promote and secure the safety and protection of the civilian population; and

WHEREAS, NRS 414.060(3)(f) provides the administrative authority vested to the Governor in times of emergency may be delegated; and

WHEREAS, Article 5, Section 1 of the Nevada Constitution provides: “The supreme executive power of this State, shall be vested in a Chief Magistrate who shall be Governor of the State of Nevada;” and

NOW THEREFORE, by the authority vested in me as Governor by the Constitution and the laws of the State of Nevada and the United States, and pursuant to the March 12, 2020, Emergency Declaration,

IT IS HEREBY ORDERED THAT:

SECTION 1: The limitations imposed by previous Directives or regulations are hereby superseded by the explicit provisions of this Directive. Any provisions not addressed by this Directive shall remain in force as provided by previous Directives or regulations promulgated pursuant to the March 12, 2020 Declaration of Emergency.

SECTION 2: The provisions of this Directive shall not be construed to apply to sporting events and activities regulated by professional sports leagues or associations, including without limitation, the National Football League, the National Hockey League, Major League Baseball, or the National Basketball Association.

SECTION 3: The provisions of this Directive shall not be construed to apply to sporting events regulated by the Nevada State Athletic Commission.

SECTION 4: The provisions of this Directive shall not be construed to apply to sporting events regulated by the National Collegiate Athletic Association.

SECTION 5: For the purposes of this Directive, sporting activities shall be categorized as follows:

- (1) **Full-contact and close-contact sports:** Sports that require or are likely to have routine or sustained close proximity or physical contact between participants, and including without limitation, football, rugby, wrestling, cheerleading, basketball, hockey, group dance, group cheer, water polo, lacrosse, boxing, and martial arts.
- (2) **Minimal-contact sports:** Sports that are characterized by some close, sustained contact, but with protective equipment in place between participants, characterized by intermittent close contact, or characterized by its use of equipment that cannot be cleaned between participants, including without limitation, softball, baseball, soccer, volleyball, and flag football.
- (3) **Non-contact sports:** Sports that can be done individually, do not involve person-to-person contact and do not routinely entail individuals interacting within six feet of one another, including without limitation, tennis, pickle ball, swimming, golf, cross-country, track and field, sideline or no-contact cheer and dance, snow skiing, snowboarding, cycling, swimming, diving, disc golf, horseback riding, and figure skating.

SECTION 6: Section 3 and Section 4 of Directive 023 are hereby terminated. Youth and non-professional adult organized minimal-contact and non-contact sporting activities may resume, subject to the limitations set forth in this Directive.

SECTION 7: Full-contact sports may resume only on a limited basis for athletic conditioning, drills, and practices in which dummy players, sleds, punching bags, and similar equipment are used, but athletes do not come into contact with other players.

SECTION 8: Sporting events operating pursuant to this Directive are subject to the gathering restrictions set forth in Section 11 of Directive 033.

SECTION 9: Event organizers shall ensure that all spectators maintain social distancing, as defined by Section 4 of Directive 033.

SECTION 10: Event organizers are subject to Section 6 and Section 9 of Directive 024 and shall ensure that all spectators comply with the facial covering requirements of Directive 024.

SECTION 11: Leagues and associations beginning competition, games, matches, or league play or facilities and venues intending to host games, matches, leagues, or tournaments pursuant to this Directive must adopt a Preparedness and Safety Plan that conforms to guidelines that will be promulgated pursuant to this Directive. Such plans must be approved by the Nevada Department of Business and Industry ("B&I") or a constituent agency prior to the resumption of sporting activities pursuant to this Directive. Teams, coaches and athletes are responsible for abiding by the rules and requirements set forth in their applicable Preparedness and Safety Plan.

SECTION 12: Organized teams are strongly encouraged to adopt their own team specific Preparedness and Safety Plan that conforms to their applicable league Preparedness and Safety Plan and the guidelines that will be promulgated pursuant to this Directive.


SECTION 13: Section 7 of Directive 028 is hereby amended to allow county school districts, charter schools, and private schools to permit the use of their athletic fields, facilities, and sporting venues as determined by their governing authority. Student athletics training, practices, and competition may reopen in accordance with guidance promulgated by the NIAA and any applicable conditions set forth by this and subsequent Directives regarding allowable sports and athletic events.

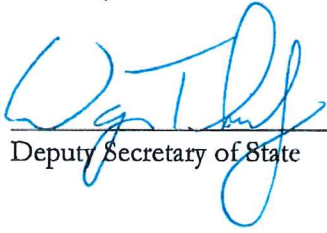
SECTION 14: This Directive shall become effective 12:01 a.m. on October 3, 2020, and remain in effect until terminated by a subsequent Directive promulgated pursuant to the March 12, 2020 Declaration of Emergency to facilitate the State's response to the COVID-19 pandemic or upon dissolution or lifting of the Declaration of Emergency.



IN WITNESS WHEREOF, I have hereunto set my hand and caused the Great Seal of the State of Nevada to be affixed at the State Capitol in Carson City, this 2nd day of October, in the year two thousand twenty.


Governor of the State of Nevada


Secretary of State


Deputy Secretary of State



DECLARATION OF EMERGENCY FOR DIRECTIVE 035

WHEREAS, in late 2019, the United States Centers for Disease Control and Prevention began monitoring an outbreak: of respiratory illness caused by a novel coronavirus first identified in Wuhan, Hubei Province, China; and

WHEREAS, on February 11, 2020, the International Committee on Taxonomy of Viruses named this novel coronavirus "severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2);" and

WHEREAS, on February 11, 2020, the World Health Organization named the disease caused by SARS-CoV-2, "COVID-19;" and

WHEREAS, the World Health Organization advises that the novel coronavirus that causes COVID-19 is highly contagious, and spreads through respiratory transmission, and direct and indirect contact with infected persons and surfaces; and

WHEREAS, the World Health Organization advises that transmission occurs through both droplet and airborne transmission, where droplet transmission occurs when a person is in close proximity to someone who is infected with COVID-19; and

WHEREAS, the World Health Organization advises that contact transmission occurs by direct contact with infected people or indirect contact with surfaces contaminated by the novel coronavirus; and

WHEREAS, on March 5, 2020, Clark County and Washoe County both reported the first known cases of COVID-19 in the State of Nevada; and

WHEREAS, on March 11, 2020, the World Health Organization declared COVID-19 a pandemic; and

WHEREAS, on March 12, 2020, I, Steve Sisolak, Governor of the State of Nevada issued a Declaration of Emergency to facilitate the State's response to the COVID-19 pandemic; and

WHEREAS, on March 13, 2020, Donald J. Trump, President of the United States declared a nationwide emergency pursuant to Sec. 501(b) of the Robert T. Stafford Disaster Relief and Emergency Assistance Act, 42 U.S.C. 5121-5207 (the "Stafford Act"); and

WHEREAS, on March 14, 2020, I formed a medical advisory team to provide medical guidance and scientifically based recommendations on measures Nevada could implement to better contain and mitigate the spread of COVID-19; and

WHEREAS, infectious disease and public health experts advised that minimizing interpersonal contact slows the rate at which the disease spreads, and is necessary to avoid overwhelming healthcare systems, commonly referred to as "flattening the curve"; and

WHEREAS, since the March 12, 2020 Declaration of Emergency, I have issued multiple Directives pursuant to that order to provide for the safety, wellbeing, and public health of Nevadans and the administration of the State of Nevada; and

WHEREAS, these Directives were promulgated to reduce interpersonal contact and promote social distancing to flatten the curve; and

WHEREAS, Nevada's hospitalization rate for suspected and confirmed COVID-19 cases has trended upward since October 5, 2020; and

WHEREAS, the number of new COVID-19 cases per day has reached record levels in Nevada with nearly a quarter (24%) of all positive cases identified since the beginning of this emergency having occurred in November as of November 22, 2020; and

WHEREAS, COVID-19 is now the number two cause of death in Nevada, second only to heart disease; and

WHEREAS, the record-setting number of new COVID-19 cases and the continued upward trend threatens to overwhelm the healthcare system; and

WHEREAS, the continued upward trend in COVID-19 cases poses a substantial threat to the public health; and

WHEREAS, infectious disease and public health experts advised that a major source of new infections are gatherings, bars, and restaurants, especially those where people remove their masks and interact with others who are not part of their household; and

WHEREAS, NRS 414.060 outlines powers and duties delegated to the Governor during the existence of a state of emergency, including without limitation, directing and controlling the conduct of the general public and the movement and cessation of movement of pedestrians and vehicular traffic during, before and after exercises or an emergency or disaster, public meetings or gatherings; and

WHEREAS, NRS 414.070 outlines additional powers delegated to the Governor during the existence of a state of emergency, including without limitation, enforcing all laws and regulations relating to emergency management and assuming direct operational control of any or all forces, including, without limitation, volunteers and auxiliary staff for emergency management in the State; providing for and compelling the evacuation of all or part of the population from any stricken or threatened area or areas within the State and to take such steps as are necessary for the receipt and care of those persons; and performing and exercising such other functions, powers and duties as are necessary to promote and secure the safety and protection of the civilian population; and

WHEREAS, NRS 414.060(3)(f) provides the administrative authority vested to the Governor in times of emergency may be delegated; and

WHEREAS, Article 5, Section 1 of the Nevada Constitution provides: "The supreme executive power of this State, shall be vested in a Chief Magistrate who shall be Governor of the State of Nevada;" and

NOW, THEREFORE by the authority vested in me as Governor by the Constitution and the laws of the State of Nevada and the United States, and pursuant to the March 12, 2020, Emergency Declaration,

IT IS HEREBY ORDERED THAT:

SECTION 1:	The limitations imposed by previous Directives or regulations are hereby superseded by the explicit provisions of this Directive. Any provisions not addressed by this Directive shall remain in force as provided by previous Directives or regulations promulgated pursuant to the March 12, 2020 Declaration of Emergency.
SECTION 2:	For the purposes of this Directive and enforcement thereof, a gathering shall be defined as an activity that draws persons to (1) the same space, (2) at substantially the same time, (3) for the same purpose, and (4) for substantially the same duration.
SECTION 3:	For the purposes of this Directive and enforcement thereof, a gathering space shall be defined as a discrete area with defined boundaries separate and apart from adjacent spaces. Such boundaries shall be characterized by rigid wall structures, separate ownership or property interests, separate ventilation systems, or sufficient distance between adjacent occupied spaces that precludes the intermingling of users in a manner that exceeds the gathering limits in this Directive. A unique indoor gathering space shall additionally be defined by its listed fire code capacity. Spaces lacking a unique maximum capacity may not be deemed a distinct gathering space.
SECTION 4:	The phrase "social distancing" references guidance promulgated by the United States Centers for Disease Control and Prevention, including without limitation, maintaining at least six feet of physical distancing from other individuals.
SECTION 5:	Capacity limitations at venues and events shall not include staff, workers,

SECTION 5:	performers, broadcast personnel, or other personnel necessary to conduct business, perform services, or host events.
SECTION 6:	All restrictions imposed by this and any other Directive still in effect shall be deemed statewide baseline mitigation standards. The COVID-19 Mitigation and Management Task Force ("Mitigation Task Force") established by Directive 030 may continue to impose additional restrictions on counties with elevated COVID-19 risks pursuant to Directive 030.
SECTION 7:	<p>Section 7 of Directive 033 is hereby terminated. Effective 12:01 am on November 24, 2020, houses of worship, including without limitation, churches, synagogues, mosques, and temples, may conduct indoor in-person services in a manner so that occupancy shall not exceed the lesser of 25% of the listed fire code capacity or 50 persons, and all social distancing requirements are satisfied. This limitation shall not apply to houses of worship offering drive-up services pursuant to Section 10 of Directive 016 which imposes no limitations on number of participants. Houses of worship offering indoor, in-person services must follow the following provisions, which are consistent with this and other Directives on public gatherings:</p> <ol style="list-style-type: none"> 1. Seating must be arranged to ensure a minimum of six feet of separation between congregants who do not reside in the same household. 2. Participants, including leaders and staff, must wear face coverings as required by Directive 024. 3. Houses of worship are encouraged to stagger services so that the entrance and egress of congregants for different services do not result in a gathering exceeding the lesser of 50 persons or 25% of the listed fire code capacity, and to provide proper sanitation between services. 4. Houses of worship are strongly encouraged to offer online and drive-up services to the greatest extent possible. 5. Houses of worship offering indoor, in-person services are encouraged to follow the guidelines promulgated by the Nevada Department of Business and Industry or its constituent agencies. <p>Houses of worship with a listed fire code capacity of fewer than 200 persons may conduct indoor services for up to 50 persons if they are able to do so in a manner consistent with social distancing guidelines promulgated by the Nevada Department of Business and Industry, but in no instance may houses of worship exceed their listed fire code capacity.</p>
SECTION 8:	<p>Section 9 of Directive 033, is hereby terminated. Effective 12:01 a.m. on November 24, 2020 unless otherwise provided by other Sections of this Directive, public gatherings are restricted to the lesser of 50 persons, or 25% of the listed fire code capacity of the area in which such gathering shall occur. This restriction shall not apply to any area with a listed fire code capacity of less than 200 persons, which may allow up to 50 persons to gather, if it is done in a manner consistent with social distancing guidelines promulgated by the Nevada Department of Business and Industry, but in no instance may the number of attendees exceed the area's listed fire code capacity.</p> <p>This provision shall apply to any area, whether publicly owned or privately owned where the public has access by right or invitation, express or implied, whether by payment of money or not, including without limitation, parks, basketball courts, volleyball courts, baseball fields, football fields, rivers, lakes, beaches, streets, convention centers, libraries, parking lots, and private clubs. This provision shall not be construed to apply to the gathering of persons working at or patronizing businesses operating pursuant to this Directive or providing emergency or medical services to the public.</p>
SECTION 9:	<p>Effective 12:01 a.m. on November 24, unless otherwise provided by other Sections of this Directive, private residential gatherings are restricted to 10 or fewer persons from no more than 2 households, whether indoors or outdoors. This provision shall not be construed to apply to the gathering of persons living within the same household.</p> <p>Individuals not exempted by Directive 024 or guidance issued by the Nevada Health Response shall be required to cover their nose and mouth with a mask or face covering when attending private residential gatherings with people outside of their household, even when social distancing is being observed.</p> <p>⁵²⁴ This section does not apply to persons experiencing homelessness or to</p>

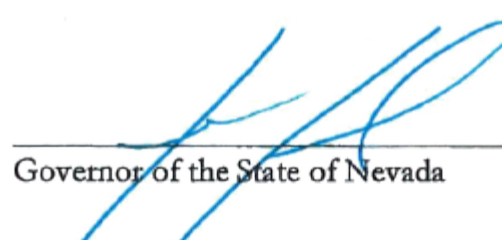
	<p>This section does not apply to persons experiencing homelessness or to organizations providing shelter for persons experiencing homelessness. Such individuals and organizations are encouraged to take protective measures to the greatest extent practicable.</p>
SECTION 10:	<p>Section 10 of Directive 033 is hereby terminated. Effective 12:01 a.m. on November 24, 2020, non-retail indoor and outdoor venues, including without limitation, bowling alleys, arcades, miniature golf facilities, amusement parks, and theme parks may allow access to the public so that occupancy shall not exceed 25% of the listed fire code capacity, and all social distancing requirements are satisfied.</p> <p>Businesses operating pursuant to this Section shall limit food and beverage sales to prepackaged products only. Businesses operating pursuant to this Section with a listed fire code capacity of fewer than 200 persons may allow access to up to 50 persons if they are able to do so in a manner consistent with social distancing guidelines promulgated by the Nevada Department of Business and Industry or its constituent agencies, but in no instance may they exceed their listed fire code capacity.</p>
SECTION 11:	<p>Retail and grocery stores with over 50,000 square feet in retail floor area that is accessible to the public shall, during business hours, station employee(s) at all public entrances to monitor and manage capacity. These retailers are encouraged to conduct individual health screenings, including temperature checks, of customers before entry and shall, at a minimum, have health screening signage posted at all public entrances.</p>
SECTION 12:	<p>All businesses and venues subject to capacity limitations shall post signs at public entrances identifying their COVID-19-adjusted capacity based on the occupancy limitations imposed by this and other Directives. These signs shall conform to guidelines which shall be promulgated by the Nevada Department of Business and Industry or its constituent agencies.</p>
SECTION 13:	<p>Gaming properties shall limit occupancy in gaming areas to no more than 25% of the occupancy limit assigned to each gaming area of the property by local building and fire codes.</p> <p>Provisions of this and other Directives still in effect that apply to non-gaming businesses including but not limited to retail stores, restaurants and bars, non-retail venues, and pools and aquatic facilities, shall apply to those businesses, including those located on gaming properties.</p>
SECTION 14:	<p>Section 11 of Directive 033 is hereby terminated. Effective 12:01 a.m. on November 24, 2020, musical performances, live entertainment, concerts, competitions, sporting events, and any events with live performances may permit public attendance subject to the provisions of this Directive.</p> <p>For the purposes of this Directive, fixed seating capacity shall be defined as seats which are not portable or stackable, but which are secured to the floor in some fashion, such as by bolts. Facilities with fixed seating without dividing arms shall calculate seating capacity based on occupant load, but in no instance shall such calculation be based on less than one person for each 18 inches (457 mm) of seating length.</p> <p>Public attendance may be allowed, subject to the following provisions:</p> <ol style="list-style-type: none"> 1. Attendance by the public may not exceed the lesser of 50 attendees or 25% of that gathering space's listed fire code capacity. 2. Attendance by the public at live entertainment performances shall require all attendees to be seated. "Standing room only" attendance is prohibited. Venues hosting live entertainment performances shall maintain a minimum separation of at least 25 feet between the artists and the audience. This provision is applicable to performances subject to live entertainment taxes pursuant to NRS 368A and shall not extend to ambient music to create or enhance a mood or atmosphere that is incidental or ancillary to the activity or location. 3. For all other events other than live entertainment performances, seating is not required, but social distancing requirements must be maintained at all times.
	<p>Section 13 of Directive 033 is hereby terminated. Effective 12:01 a.m. on</p>


SECTION 15:	November 24, 2020, conventions, trade shows, conferences, professional or educational seminars, business meetings or corporate retreats, and other similar event activities are permitted, subject to the limitations of this Section. Events pursuant to this Section are limited to the lesser of 50 attendees or 25% of that gathering space's listed fire code capacity.
SECTION 16:	<p>Section 12 of Directive 33 is hereby terminated. Effective 12:01 a.m. on November 24, 2020, restaurants, food establishments, breweries, distilleries, and wineries may utilize tables and serve patrons within the bar area. Establishments operating under this provision shall abide by the following provisions:</p> <ol style="list-style-type: none"> 1. Reservations are required for all dining, whether indoors or outdoors, except for in-person dining at limited service restaurants and other establishments under this provision that do not offer table service, including but not limited to, food courts, fast food restaurants, or fast casual restaurants. 2. The maximum occupancy of these establishments shall not exceed 25% of the listed fire code capacity at any given time. 3. Tables, booths, or seats must be spaced, or customers seated a minimum of six feet apart from other customers not in the same party. Parties larger than four persons may not be seated together for onsite dining. 4. All standing and open congregation areas that are not necessary for the preparation and service of food or beverages shall be closed, including but not limited to billiards, card playing, pinball games, arcade games, darts, dancing, and standing. 5. Customers sitting at a table or booth must only be served via table service and may not order from the bar top area. 6. Customers may sit at and be served at bar tops only if bar top seating is limited such that barstools are spaced a minimum of six feet apart from other barstools of other customers not in the same party. Establishments are encouraged to limit bar top parties to no more than two persons per party. 7. Customers waiting to dine onsite must wait outside the establishment until they can be seated and must practice social distancing by maintaining a minimum of six feet of separation between customers not residing in the same household or in the same party. 8. Establishments shall require employees to wear face coverings and abide by all other face covering provisions of Directive 024. Patrons must wear face coverings at all times, except when actively eating or drinking. 9. Buffets, cafeterias, and self-serve dining facilities shall remain closed until further notice.
SECTION 17:	Section 15 of Directive 033 is hereby terminated. Effective 12:01 a.m. on November 24, 2020, museums, art galleries, zoos, and aquariums operating pursuant to this Section shall be subjects to the limitations provided in Section 10 of this Directive. Interactive exhibits which encourage touching must remain closed and inaccessible to the public.
	<p>Section 28 of Directive 021 is hereby terminated. Effective 12:01 a.m. on November 24, gyms, fitness facilities, and fitness studios, including but not limited to dance and yoga studios, may allow access to the public so that occupancy shall not exceed 25% of the listed fire code capacity, and all social distancing requirements are satisfied. Gyms, fitness facilities, and fitness studios that provide services to ten or fewer people at a time may reopen only if they are able to provide services in a manner that does not violate social distancing protocols. Establishments providing services to more than ten patrons at a time shall limit customer access so as not to exceed a maximum occupancy of 25% based on listed fire code capacity. All gyms, fitness facilities, and fitness studios must, without exception, abide by all protocols promulgated by the Nevada Department of Business and Industry and are encouraged to follow guidance issued by the Nevada Health Response, including sanitation protocols. In addition to the protocols promulgated by the Nevada Department of Business and Industry, all gyms, fitness facilities, and fitness studios must abide by the following provisions:</p> <ol style="list-style-type: none"> 1. Employees, trainers, instructors, and patrons must wear face coverings at all times. 2. Regardless of listed fire code capacity, facilities must limit access to patrons to ensure that occupancy at any given time does not become sufficiently dense

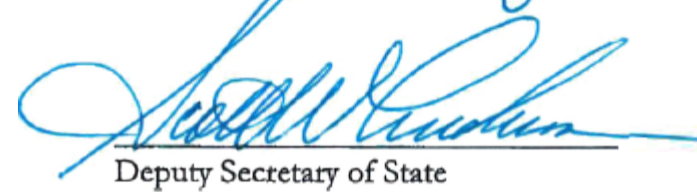
<p>SECTION 18:</p>	<p>to ensure that occupancy at any given time does not become unreasonably dense so as to violate social distancing protocols.</p> <ol style="list-style-type: none"> 3. Equipment must be regulated to ensure a minimum of six feet of social distancing between users, and equipment should be moved, designated inoperable, or turned off to ensure that social distancing standards are maintained. 4. Group fitness classes must be limited to ensure at least six feet of separation between participants. 5. Contact sports, including without limitation, martial arts, basketball, wrestling, and boxing may only be offered in a manner where participants do not physically contact other participants, or activities that require participants to perform within six feet of each other. 6. Locker rooms, showers, steam rooms, saunas, portable saunas, vapor baths, salt therapy rooms, hot tubs, and other communal facilities, not to include restrooms, shall remain closed to the public. 7. Pools may open to patrons, but all pool usage is subject to the provisions of Section 29 of Directive 021; 8. Child care facilities may operate in compliance with all applicable regulations and protocols promulgated by the Nevada Department of Health and Human Services, the Nevada Department of Business and Industry, and any applicable local authorities.
<p>SECTION 19:</p>	<p>Section 11 of Directive 034 is hereby amended to strike the provision relating to tournaments. Effective 12:01 a.m. on November 24, 2020, tournaments are prohibited. For the purposes of this provision, a tournament is defined as a series of games or contests that make up a single unit of competition, playoffs, or an invitational event.</p>
<p>SECTION 20:</p>	<p>This Directive shall remain in effect until terminated by a subsequent Directive promulgated pursuant to the March 12, 2020 Declaration of Emergency to facilitate the State's response to the COVID-19 pandemic or upon dissolution or lifting of the Declaration of Emergency.</p>



IN WITNESS WHEREOF, I have hereunto set my hand and caused the Great Seal of the State of Nevada to be affixed at the State Capitol in Carson City, this 23rd day of November, in the year two thousand twenty.


 Governor of the State of Nevada


 Secretary of State


 Deputy Secretary of State

Executive

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[Lt. Governor](#)

[Secretary of State](#)

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