Agenda

Lyon County School District
Board of Trustees

A Closed meeting at 6:00 pm if needed, Open meeting at 6:30 pm. of the Board of Trustees of Lyon County School District will be held Tuesday, January 25, 2022, beginning at 6:00 PM at the Fernley Elementary School, 450 Hardie Ln., Fernley, NV 89408.

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

1. 6:00 pm CLOSED SESSION
2. 6:30 PM REGULAR OPEN MEETING and CALL TO ORDER
3. PLEDGE OF ALLEGIANCE
4. WELCOME OF GUESTS
5. APPROVAL OF AGENDA
6. APPROVAL OF MINUTES 6
7. BOARD MEMBER REPORTS
8. BOARD REORGANIZATION (For Possible Action) According to NRS 386.310 the Board of Trustees shall meet and organize by electing one of its members as president, and one as clerk. 16
   - Nominations for the office of LCSD Board President for the year 2022, motion and vote.
   - Nominations for the office of LCSD Board Clerk for the year 2022, motion and vote.
9. (For Possible Action) Discussion and possible action to appoint Board representatives to the following committees: 20

   Debt Management Committee
   NASB Legislative Committee
   CTE Committee
   School Safety Committee
   NIAA Committee
   NNDA Committee
   Lyon County Human Services Committee
10. ATTITUDE OF GRATITUDE 25
11. SUPERINTENDENT REPORT
12. PUBLIC PARTICIPATION: The public is invited to address the Board on items not listed on the agenda. No action may be taken on any subject raised during public comment until the matter has been properly placed on an agenda for a properly noticed meeting pursuant to NRS 241 (Nevada's Open Meeting Law).
    If you wish to speak please step up to the front table, be seated, and state your name. Your

comments must be limited to no more than three minutes and must fall under subjects within the Board's jurisdiction and control. In consideration of others avoid repetition. Although this Board does not restrict comments based upon viewpoint, comments will be prohibited if the contents are willfully disruptive, slanderous, amount to personal attacks or interfere with the rights of other speakers. Comments made during this time will be monitored by the Board Chairperson.

13. **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. Quarterly Enrollment Report 33
D. Personnel Reports 37
E. Department Reports 41
F. Travel 43
G. Bus Purchases 73
H. District Financial Report 82
Paybill: Checks #204988-205329; Vouchers #1171, 1172, 1013, 1188, 1176, 10038, 10039, 10040, 10041, 1081, 1206, 1207; Total $1,600,086.65

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

15. **(For Possible Action)** Discussion and possible action regarding the cost estimate of the restroom renovations across the district, including an updated fee proposal from Paul Cavin Architect LLC. This item is being presented by Executive Director of Operations, Harman Bains, and Operations & Maintenance Supervisor, Kirk McCallum. **149**

16. **(For Possible Action)** Discussion and possible action on a resolution designated as the "2022A 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 (PSF Guaranteed), Series 2022A, in the maximum aggregate principal amount of $27,660,000; providing the terms, conditions and form of the bonds; and providing the effective date. This item is being presented by Executive Director of Operations, Harman Bains and Finance Manager/Comptroller, Spencer Winward. **162**

17. **(For Possible Action)** Discussion and possible action on a resolution designated as the "2022B School Improvement 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; authorizing the issuance of the Lyon County School District, Nevada, General Obligation (Limited Tax) School Improvement Bonds, Series 2022B, in the maximum aggregate principal amount of $10,000,000; providing the terms, conditions and form of the bonds; and providing the effective date. This item is being presented by Executive Director of Operations, Harman Bains and Finance **275**

Manager/Comptroller, Spencer Winward.

18. **(For Possible Action)** Discussion and possible action regarding the FY21 Certified Financial Audit. This item is being presented by Executive Director of Operations, Harman Bains, and Finance Manager/Comptroller, Spencer Winward. **384**

19. **(For Possible Action)** Discussion and possible action regarding a letter to be sent to the Department of Taxation about the FY21 corrective action plan for possible violations of NRS 354.626. This item is being presented by Executive Director of Operations, Harman Bains and Finance Manager/Comptroller, Spencer Winward. **567**

20. **(For Possible Action)** Discussion and possible action regarding the appointment of an auditing firm to conduct the FY22 Certified Financial Audit. This item is being presented by Executive Director of Operations, Harman Bains and Finance Manager/Comptroller, Spencer Winward. **570**

21. **(For Possible Action)** Discussion and possible action regarding the final amended FY22 budget. This item is being presented by Executive Director of Operations, Harman Bains, and Finance Manager/Comptroller, Spencer Winward. **573**

22. **(For Possible Action)** Discussion and possible action regarding the Five-Year Capital Improvement Plan (CIP) as a result of the FY22 final budget amendments. This item is being presented by Executive Director of Operations, Harman Bains, and Finance Manager/Comptroller, Spencer Winward. **688**

23. **(For Possible Action)** Discussion and possible action regarding the HVAC Control System replacement with Building Control Services for Fernley High School. This item is being presented by Executive Director of Operations, Harman Bains and Operations & Maintenance Supervisor, Kirk McCallum. **694**

24. **(For Possible Action)** Discussion and possible action regarding the HVAC Control System replacement with Building Control Services for Dayton High School. This item is being presented by Executive Director of Operations, Harman Bains, and Operations & Maintenance Supervisor, Kirk McCallum. **702**

25. **(For Possible Action)** Discussion and possible action to direct district administration to begin the process of appointing an individual to fill the vacancy in the LCSD Board of Trustees District VII per NRS 386.270 and LCSD Board Policies BBC and BBE. This item is being presented by President Holly Villines and Clerk Phil Cowee. **710**

26. **(For Possible Action)** Discussion and possible action regarding a new special services aide position. This item is being presented by Director of Special Services, Marva Cleven. **716**

27. **(For Possible Action)** Discussion and possible action regarding a progress update on the Lyon CSD Strategic Plan. This item is being presented by Deputy Superintendent, Tim Logan, and Communications & Public Relations Officer, Erika **721**

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28. **(For Possible Action)** Discussion and possible action regarding the 2023-2024 Academic School Year Master Calendar. This item is being presented by Executive Director of Human Resources, Dawn Huckaby. **734**

29. **(For Possible Action)** Discussion and possible action regarding revisions to LCSD Policy JG: Student Discipline as a first reading and a review of the LCSD Restorative Discipline Plan. This item is being presented by Member Neal McIntyre and Deputy Superintendent, Tim Logan. **737**

30. **(For Possible Action)** Discussion and possible action regarding revisions to LCSD Policy GDD: Substitute Teachers as a second and final reading. This item is being presented by Executive Director of Human Resources, Dawn Huckaby. **803**

31. **(For Possible Action)** Discussion and possible action regarding revisions to LCSD Policy IKF: Graduation Requirements as a second and final reading. This item is being presented by Executive Director of Education Services, Jim Gianotti. **807**

32. **(For Possible Action)** Discussion and possible action regarding the operations and funding of the Lyon County School District during the COVID-19 pandemic and the Nevada State of Emergency. This item is being presented by Board President Holly Villines and Superintendent Wayne Workman. **818**

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

34. PUBLIC PARTICIPATION: The public is invited to address the Board on items not listed on the agenda. No action may be taken on any subject raised during public comment until the matter has been properly placed on an agenda for a properly noticed meeting pursuant to NRS 241 (Nevada's Open Meeting Law).
If you wish to speak, please step up to the front table, be seated, and state your name. Your comments are limited to no more than three minutes per person and must fall under subjects within the Board's jurisdiction and control. In consideration of others, avoid repetition. Although this Board does not restrict comments based upon viewpoint, comments will be prohibited if the contents are willfully disruptive, slanderous, amount to personal attacks, or interfere with the rights of other speakers. Comments made during this time are monitored by the Board Chairperson.
35. 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 (7750463-680 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 on December 21, 2021, beginning at 6:00 PM in the Dayton High School, 335 Dayton Valley Rd., Dayton, NV 89403.

1. 6:00 pm CLOSED SESSION - if needed.
   There was no closed session.

2. 6:30 PM REGULAR OPEN MEETING and CALL TO ORDER
   President Villines called the meeting to order at 6:30 pm

3. PLEDGE OF ALLEGIANCE
   The Pledge of Allegiance was led by Member Peterson.

4. WELCOME OF GUESTS
   President Villines welcomed the guests.
   Board members in attendance were:
   President Holly Villines
   Clerk Phil Cowee
   Member Barbara Jones
   Member Bridget Peterson
   Member Neal McIntyre
   Member Sherry Parsons

   Executive Cabinet in attendance:
   Superintendent Wayne Workman
   Deputy Superintendent Tim Logan
   Executive Director of Operations Harman Bains
   Executive Director of Special Services Marva Cleven
   Executive Director of Human Resources Dawn Huckaby
   Executive Director of Educational Services Heather Moyle
   Executive Director of Educational Services Jim Gianotti

   Staff and guests in attendance:
   Finance Manager/Comptroller Spencer Winward
   Benefits and Safety Risk Manager Blake Smith
   Operations and Maintenance Supervisor Kirk McCallum
   Communications and Public Relations Officer, Erika Cowger
   DHS Principal Ryan Cross
   DES Principal Leslie Peters
   DHS Student Representative Brenda Solano-Martinez

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Faye Martin
Paula Claypool
George Morse
Darrell Bluhm
FHS Principal Kent Jones
Diane Handzel
Kara Harvey
Lyon County Clerk-Treasurer Nikki Bryan
Neal McIntyre II

5. APPROVAL OF AGENDA
Member Peterson made a motion that the Board of Trustees approves the agenda as presented.
It was seconded by Member McIntyre and passed 6-0.

6. APPROVAL OF MINUTES
Member McIntyre made a motion that the Board of Trustees approves the minutes as written. It was seconded by Member Peterson and passed 6-0.

7. BOARD MEMBER REPORTS
Miss Solano-Martinez complimented the board and expressed her honor to attend.
Member Parsons expressed her enjoyment at listening to the FHS and SMS bands during the Christmas parades.
Member Peterson was happy to see the kids participating in games with WCSD. She plans to make better board reports in the future. She wished everyone a Merry Christmas.
Member McIntyre thanked Chartwells for the dinner and DHS for hosting. He would like to bring the discipline policy forward for review next month.
Clerk Cowee wished the staff a Merry Christmas and spoke on the Christmas event at DES saying everyone seemed to have a good time.
Member Jones wished everyone a Merry Christmas and Happy New Year.
President Villines wished the staff a Merry Christmas.

8. ATTITUDE OF GRATITUDE
The trustees read notes of gratitude from students across the district.

9. SUPERINTENDENT REPORT
Superintendent Workman welcomed Miss Solano-Martinez and thanked her for attending, even though it is during school break. Brenda is the DHS Student Body Vice President.
He thanked the students and staff for raising funds for charity events in the community during this season of giving and wished everyone a great holiday.

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).
If you wish to speak please step up to the front table, be seated, and state your name. Your

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comments must be limited to no more than three minutes and must fall under subjects within the Board's jurisdiction and control. In consideration of others avoid repetition. Although this Board does not restrict comments based upon viewpoint, comments will be prohibited if the contents are willfully disruptive, slanderous, amount to personal attacks or interfere with the rights of other speakers. Comments made during this time will be monitored by the Board Chairperson.
Diane Handzel, a community member, spoke in opposition to Covid vaccines.

11. **(For Possible Action) CONSENT AGENDA:**
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. Personnel Reports
D. Travel
E. Department Reports
F. NWRPDP Annual Report FY21
G. 2021-22 MOU BGCMV Buses
H. Supplemental Pay Schedule for Unclassified Positions 22
I. District Financial Report
Paybill: Checks #204697-204987; Vouchers 1129, 1130, 1081, 1133, 1134, 1138; Total $1,506,139.26

12. **End of Consent Agenda: Motion to approve**
Clerk Cowee made a motion that the Board of Trustees approve the consent agenda as presented.
It was seconded by Member Peterson and passed 6-0.

13. **DONATIONS: Motion to approve**
Member Parsons made a motion that the Board of Trustees approves and accepts the generous donations made to the district.
It was seconded by Member Peterson and passed 6-0.

14. **(For Possible Action)** Discussion and possible action on a resolution regarding proposed changes to the voting districts for members of the Lyon County School District Board of Trustees which are made in accordance with the 2020 Census and as required by NRS 386.200-386.225. This item is being presented by Board President Holly Villines and Board Clerk Phil Cowee.

President Villines reminded the board and audience that data from the 2020 census resulted in a shift in district lines to better reflect the county's population.
Member McIntyre requested that the street names be listed on the maps in greater detail to help people who are interested in running.
Lyon County Clerk-Treasurer, Nikki Bryan addressed the board and confirmed that they are the final authority over the school board district lines. She described the process she

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followed to come up with the district lines shown on the map provided. The 7 districts, she stated, must be equally divided, give or take 5%. After many adjustments, the final lines match the Assembly, Senate, Congressional, and Commissioner districts, as well as the Fernley Ward districts.
There was discussion regarding the specific boundaries.
Members asked for clarification that, if the resolution is approved, then the next step would be to open the vacancy for appointment in the new area. Mrs. Bryan confirmed that the dates to file for the election would be from the first Monday of March 2022 for two weeks. Anyone interested in filing for the elected position in District 7 would need to file during that time. The appointment would be through Dec 31, 2022. The person elected in the general election of Nov 2022 will take the seat in Jan 2023. That person will serve for two years (2023-2024), because the District 7 cycle starts again with the November 2024 election. The person elected in Nov 2024 would then serve a four year term (2025-2028).The board thanked her for the hard work put into making the district lines work.

President Villines called for a 5-minute break at 7:10 pm.

The wording for the motion was changed, that the Board of Trustees adopt a resolution to approve the district lines of the School Board Trustees as recommended by the Lyon County School Trustees and County Clerk-Treasurer.
Clerk Cowee made a motion that the Board of Trustees adopt the resolution to approve the district lines of the Lyon County School District Board of Trustees' election areas.
It was seconded by Member McIntyre and passed 6-0.

Mrs. Bryan will make a more detailed map to include with the resolution, to have on hand for the public, and to post to the district website.

15. **(For Possible Action)** Discussion and possible action regarding the preparation for the augmented FY22 budget to be presented at the January 25, 2022 Board of School Trustees meeting. This item is being presented by Executive Director of Operations, Harman Bains, and Finance Manager/Comptroller, Spencer Winward.

Mr. Spencer reported that there were very few changes to the budget from what was presented in November. Typically there is a letter to give to taxation at this time, but they needed to wait for the completion of the audit in January. He spoke about the movement of funds to and from the general fund from other categories.
Member Peterson made a motion that the Board of Trustees approves the District's Amended Final Budget for Fiscal Year 22 to be presented at the December 21, 2021 and January 25, 2022 Board of School Trustees Meetings.
It was seconded by Member McIntyre and passed 6-0.

16. **(For Possible Action)** Discussion and possible action regarding the Five-Year Capital Improvement Plan (CIP) as a result of the FY22 final budget amendments. This item is being presented by Executive Director Operations, Harman Bains, and Finance Manager/Comptroller, Spencer Winward.

Mr. Bains spoke about the 5-year Capital Improvement Plan and stated that it is aligned with the facility committee's recommendations from last month. The largest cost shown on the report is the FHS Gymnasium project.
There was a discussion regarding the Fernley Residential Construction Tax fund, with all of the construction going on in that area.
Member Peterson made a motion that the Board of Trustees approves the five-Year Capital Improvement Plan as a result of the FY22 Budget.
It was seconded by Member McIntyre passed 6-0.

17. **(For Possible Action)** Discussion and possible action regarding the project cost estimate of the Fernley High School Gym, Commons, Dining, and Kitchen. This item is being presented by Executive Director of Operations, Harman Bains, and Operations and Maintenance Supervisor, Kirk McCallum.

Mr. Bains gave some background information on the FHS gym, commons, and kitchen project and made recommendations for Option 3 in the proposal. The design grew considerably, as did the cost estimate, by 8 million. Paul Cavin and the company worked to engineer the size and cost back down while keeping with the purpose of the project. Other options would likely cause a delay. Scheduling impacts are a consideration as the proposed steel package is on a 12-month time frame. If it was ordered now, they could estimate completion in 2023. The recommended Option 3 would be over budget, however, they feel that the recent bonding action would sustain the increased cost. The other options could result in rebonding.
President Villines appreciated the helpful supporting documents.
There was discussion on different issues:
- The significant cuts to the project that are being proposed in Option 3, including removing the weight room, coaches' room, and coaches' restroom
- The lack of coach participation on the committee
- The weight room in the existing gym
- The amenities in Option 1, like landscaping, that could be done in-house, not with bond money
- The possibility of going ahead with the full plan, the structure, and go back later to fill in the rooms

Mr. Bains cautioned that going back to bond for more money could hinder the ability to expand on projects down the road.
The board discussed the importance of the project at FHS, and the concern in inflation and interest rates rising. Fernley is growing, construction is continuing, industries are moving in. They talked about pride in the new building and landscaping, and the positive impression on the community, families, and students.
Member McIntyre asked for clarification between Options 1 and 2. It was explained that there are interior differences, like the operable wall to divide the gym existing in Option 1 and not in Option 2.
The recent board resolution to bond for 25 million would need to come back to the board for approval of an increased amount, or LCSD could come back to bond in a year or so. This would not impact the current project timeline. There was speculation regarding the prices of building materials going down or not.

Member McIntyre made a motion that the board of trustees' accept project FHS schematic design, Option 2.
It was seconded by Clerk Cowee and passed 6-0.

18. **(For Possible Action)** Discussion and possible action regarding the annual board self-evaluation. This item is being presented by Board President, Holly Villines.

President Villines went over the summary of results from the trustees self evaluation.
Part 1, Standards, scores were as follows:
Vision, Leadership & Accountablility = Highly Effective
Board Governance & Policy = Effective
Communication& Community Relations = Effective
Fiscal Resources, Staff Recruitment & Environment = Highly Effective
Ethical Leadership = Tie betwee Highly Effective and Effective

Part 2, Goals, scores were as follows:
Short Term Goal #1 Improving communication during board reports = Effective
Short Term Goal #2 Development of a board mentoring program = Tie between Effective and Developing
Long Term Goal #1 Fulfill training requirements = Tie between Highly Effective and Effective
Long Term Goal #2 Analyze and address overcrowding in schools = Effective
Long Term Goal #3 Graduate all students college, career, and life successful = Effective
Long Term Goal #4 Provide all students a positive learing experience, meeting he Student Bill of Rights and highest factors influencing student achievement = Effective

The item was opened up for discussion.
Member Peterson commented that the short-term goal of developing a mentoring program for new trustees has been addressed on a state level by the Nevada Association of School Boards. Our board president would also meet with a new trustee and go through an onboarding process. She suggests removing it as one of their goals.
Member McIntyre described this board as successful, holding lots of discussions, coming together on decisions, and working for the students. He thanked the other trustees.
Clerk Cowee felt the evaluation was a good exercise to do. He reflected on the challenges over the year and felt the board did a good job.
Member Peterson made a motion that the board approves the self-evaluation and remove the short term goal about developing a mentoring program.
It was seconded by Member McIntyre and passed 6-0.

19. **(For Possible Action)** Discussion and possible action regarding the adoption of Forensic Science and Biology Instructional Materials for grades 9-12. This item is being presented by the Executive Director of Education Services, Jim Gianotti.

Mr. Gianotti expressed his pleasure at working with our science and biology teachers on the need for updated materials. They unanimously selected the two sets of materials for district-wide implementation. He added that links were provided in the supporting documents, for a

more detailed look at the curriculum. The board members appreciated the transparency in making the proposed materials available to the public, parents, students, and faculty.
Member Peterson made a motion that the Board of Trustees approves the Pearson Forensic Science and Biology instructional materials in the amount of $148,847.77.
It was seconded by Clerk Cowee and passed 6-0.

20. **(For Possible Action)** Discussion and possible action regarding the renewal of the Lyon CSD Superintendent Contract. This item is being presented by Board President, Holly Villines, and Board Clerk, Phil Cowee.

President Villines spoke about the subcommittee discussion regarding similar counties, and current industry trends.
Member McIntyre described his research with Mr. Jim Huge, a leading national resource for school districts looking for superintendents. He spoke with him about the situation with other school districts. He commented that Superintendent Workman makes significantly less than the Washoe, Elko, and Carson superintendents. It was pointed out that Mr. Workman has been with LCSD as superintendent for 7 years, while most typically stay for only 1 to 2 years. Continuity is vital in seeing progress in running a school district. Districts negotiating with their superintendents are talking about $70,000 raise increases the first year and then 10 - 18% increase annually. Member McIntyre added that Mr. Huge said we are getting a deal with the proposed 4.5 year contract, a $60,000 raise, and keeping it at the same rate for the entire contract term. He feels this is a good negotiation and fair, especially considering what a new superintendent would request. Mr. Workman's benefits would remain the same.
Clerk Cowee agreed with Member McIntyre's statements and feels we are fortunate, considering the many superintendent positions open in other districts. He added that student achievement comes with constant leadership. He feels this contract has been earned considering all the difficulties school districts are experiencing in these times. He described him as the CEO of our organization and said that this salary increase is in line with the industry. Mr. Cowee worked with Mr. Workman previously and knows, on a personal level, that he is working for the kids.
Member Parsons spoke in opposition to the recommendation, saying that there are only 2 school districts that would make more than what he would make, while they have 8 times the students. She questioned the proposal to double the salary when test scores have gone down.
Member McIntyre pointed out that there are currently 4 districts making more than Superintendent Workman.
Clerk Cowee stressed the importance of graduation rates over test scores.
Member Peterson explained her thought process in preparation for this item. She admitted to being surprised at the recommendation, thinking about the budget and perception. She met with Superintendent Workman and discussed the contract with him. She is aware of the national shortage of administrators willing to take the job as school superintendent and this was confirmed by NASB's Executive Director. The starting range is around $205,000 for the Carson City search. She added that without strong leadership, school districts flounder and struggle. For these reasons she is ready to vote in favor of the subcommittee's recommendation.
Member McIntyre predicts that the public will be shocked by the increase, but he emphasized that Mr. Workman's salary will not change for the next 4.5 years.

Miss Solano-Martinez shared her student perspective and commented that she sees the graduation rates as important. She feels test scores are individual and aren't really up to the superintendent. If he could move to a bigger district but has chosen to stay, then he wants the students to succeed. Our graduation rate has gone up, teachers help students to achieve, and he supports the teachers.
Clerk Cowee made a motion that the Board of Trustees approves the employment contract with Superintendent Wayne Workman to begin January 1, 2022.
It was seconded by Member Jones and passed 5-1, Member Parson voted Nay.

The board took a ten minute break at 8:24 pm.

21. **(For Possible Action)** Discussion and possible action regarding revisions to Lyon CSD Policy GDD: Substitute Teachers as a first reading. This item is being presented by the Executive Director of Human Resources, Dawn Huckaby.

Mrs. Huckaby explained the reason for the revision, updating the policy to match the Nevada Administrative Code (NAC). This clarifies who is eligible and the rate of pay. After receiving feedback from principals, it was decided that substitutes under the age of 21 would work in the elementary grades, kindergarten through 8th grade. The Nevada Department of Education (NDE) requires substitutes to have a minimum of 60 college credits or an Associate's degree. It is a district decision to have high school substitutes be 21 years old or over.
Member Peterson made a motion that the Board of Trustees approves the revisions to LCSD Policy GDD: Substitute Teachers as a first reading, with the correction of substitute teachers under age 21 will teach kindergarten through 8th grade.
It was seconded by Member McIntyre and passed 6-0.

22. **(For Possible Action)** Discussion and possible action regarding revisions to Lyon CSD Policy IKF: Graduation Requirements as a first reading. This item is being presented by Executive Director of Education Services Jim Gianotti.

Mr. Gianotti presented the revisions to Policy IKF: Graduation Requirement and explained that they are intended to make the requirements for World History, the College and Career Flex Credit, and the language around apportionment, easier to follow for administration and counselors.
Member Peterson made a motion that the Board of Trustees approves the revisions to LCSD Policy IKF: Graduation Requirements as a first reading.
It was seconded by Member McIntyre and passed 6-0.

23. **(For Possible Action)** Discussion and possible action regarding a review of the 2021-2022 Educational Services Plan as required by the Nevada Department of Education Guidance Memorandum 21-02. This item is being presented by Communications and Public Relations Officer Erika Cowger

Mrs. Cowger presented the Educational Services Plan that was required at the beginning of the school year. She explained that we are required to revisit it after 6 months. Additions that

were recommended by NDE are displayed in red font.
One other addition, to page 9, would be to specify "afterschool" to the community-based vaccination clinics.
Clerk Cowee made a motion that the Board of Trustees approves the review of the Lyon County School District Educational Services Plan for the 2021-22 School Year per the requirements of the Nevada Department of Education, with the change to “afterschool” community based vaccination clinics.
It was seconded by Member Peterson and passed 6-0.

24. **(For Possible Action)** Discussion and possible action regarding the operations and funding of Lyon CSD during the COVID-19 pandemic and the Nevada State of Emergency. This item is being presented by Board President Holly Villines and Superintendent Wayne Workman.

    Clerk Cowee commented that he is pleased to see the priority in keeping the students in the classroom, and not disrupting their learning by going back to distance education.

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 Holly Villines and Superintendent Wayne Workman.
    Next meeting will be held on January 25th at FES
    Filling vacant position District 7
    Budget
    Audit
    Plan of Corrective Action
    Appoint an Audit firm
    Strategic plan
    2023-24 calendar
    Student Discipline Policy
    Second reading of policies GDD and IKF

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).
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    There was no public participation.

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27. ADJOURN: 8:47

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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

BOARD OFFICERS

At its first scheduled meeting after January1, the Board will elect one of its members to serve as President and one to serve as Clerk. No member of the Board may serve as President more than four years in succession. If a Board member is unable to continue to serve as an officer, a replacement will be elected immediately. The replacement officer will serve the remainder of the officer's term until the following January.

The Board President will:

1. Assist the superintendent in establishing the agenda for regular Board meetings;

2. Call special meetings when required;

3. Preside at all meetings of the Board and enforce the rules of order;

4. Sign official documents that require the signature of the President;

5. Represent the District and the Board at official functions, unless this duty is delegated by the Board President to another Board member;

6. Appoint all committees [and will be an ex-officio member of all such committees] unless otherwise ordered by the Board;

7. Have the right to discuss issues and vote.

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

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

1. Record the disposition of all matters on which the Board considered action;

2. Prepare and distribute minutes in advance for approval at the next Board meeting;

3. Maintain properly authenticated official copies of the minutes;

4. Maintain the official record of Board policies.

Board or District Spokesperson

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

Policy #BCB
Adopted 09/25/07

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

BOARD 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.

Policy #BCE
Adopted 09/25/07

Board Committees

Debt Management Representative:

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

2019 - Holly Villines; alternate Kimber Crabtree
2020 - Holly Villines; alternate Kimber Crabtree
2021- Holly Villines; alternate Kimber Crabtree
2022 –

NASB Legislative Representative:

The NASB Representative is called a Director and attends all Board of Director meetings. These meetings occur 5-6 times per year and last around 2-3 hours per meeting. The meetings tend to be scheduled with weekends that NASB has scheduled training opportunities for all school board members. The majority of the Director meetings happen in Reno with 1 meeting usually held in Las Vegas in September. There are also multiple teleconference calls that happen throughout the year. These occur as needed. The teleconference calls usually last around 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*

2019 – John Stevens; alternate Neal McIntyre
2020 - John Stevens; alternate Kimber Crabtree
2021 - Phil Cowee; alternate Barbara Jones
2022 -

CTE Committee Representative:

The CTE committee meets three times a year during the school calendar. The meetings are held in Silver Springs and last usually two hours. The fall and winter meetings are used to discuss new ideas to improve CTE programs. The spring meeting is to determine how best to write for the Perkins grant (which programs should ask for federal funding).
The annual NACTE state meeting, at Lake Tahoe, in late July, is three days long.
Committee members stay up to date on NRS, Federal and State Department of ED changes. Members must also be knowledgeable of CTE programs in Lyon County Schools and their locations. It also helps to have a working knowledge of each program and make site visits.
The Nevada Dept. of Education also asks that members of the CTE Advisory Board represent the various pathways of CTE (Business & Marketing; Agriculture & Natural Resources; Skilled & Technical Sciences; Education, Hospitality & Human Services; Information & Media Technology) as teachers, principals, parents, students, and business & industry managers/owners so as to incorporate all ideas when it comes to preparing our students for Career and Technical professions. *Contact Jim Gianotti 775-463-6800 ext. 10055, jimgianotti@lyoncsd.org*

2019 – John Stevens; alternate Sherry Parsons
2020 – John Stevens; alternate Sherry Parsons
2021 – Phil Cowee; alternate Sherry Parsons
2022 –

School Safety Representative:

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

2019 – Sherry Parsons; alternate Barbara Jones
2020 - Sherry Parsons; alternate Barbara Jones
2021 – Sherry Parsons; alternate Barbara Jones
2022 -

NIAA Representative:

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

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

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

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

2019 – Neal McIntyre; alternate Bridget Peterson
2020 – Neal McIntyre; alternate Bridget Peterson
2021 – Neal McIntyre; alternate Bridget Peterson
2022 -

NNDA Representative:

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

2019 – Kimber Crabtree; alternate John Stevens
2020 – Bridget Peterson; alternate Barbara Jones
2021 – Bridget Peterson; alternate Barbara Jones
2022 -

Lyon County Human Services:

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

2019 - Kimber Crabtree; alternate Holly Villines
2020 - Kimber Crabtree; alternate Holly Villines
2021 – Kimber Crabtree; alternate Barbara Jones
2022 -

Name: Zoey
Date: 11-19-21

Attitude of Gratitude

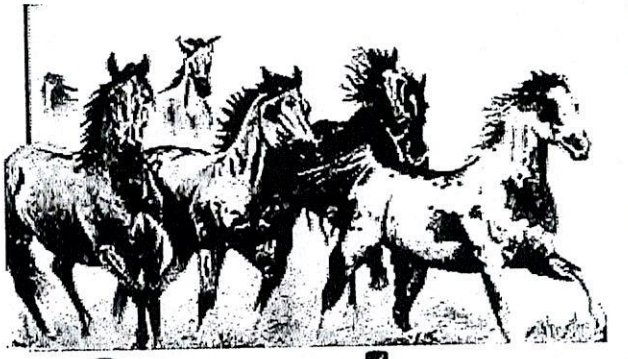
My name is Zoey Anderson and I am successful at
(Student's Name)

Smith Valley because of Mrs. Berrington
(School Name) (Teacher/Staff Member's Name)

I want to thank him/her for teaching me really good, she got me ready for 5th grade. Mrs. Berrington works hard for my class like, she makes boring things come to life. I noticed, that if I struggle She will always be by my back. Mrs. Berrington is, kind, pretty, caring and is respectful to me and to my class.

Signed: Zoey Lyn Anderson!
(Student's Signature)

Sutro Elementary



Attitude of Gratitude

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

I want to thank him/her for

Having me as a studint in your class.
you weragood teacher to me.
you are my faivorit teacher
I will miss you when i move
Have a nise Day 8,20,21

Attitude of Gratitude

My name is Joel S. and I am successful at
student name

Silver Stage Middle because of Mr. Brian.
school name teacher/staff member's name

I want to thank him/her for cleaning all of the classes during this rough time. And I want to thank him for teaching wrestling. I know this is a hard time but Mr. Brian is making it easier.

Signed: _____
student signature

Attitude of Gratitude

My name is Jasmine Schwab and I am successful at
student name

FIS because of Mr. doucette at fes
school name teacher/staff member's name

I want to thank him/her for being an truly amazing teacher of mine and for always listening. You helped me learn lots of things i wouldnt know now if it werent for you. I Seriously appreciate You so much. I really just want to thank you for everything Youve done for me.

Signed: Jasmine Schwab
student signature

Attitude of Gratitude

My name is Noah. and I am successful at
Student Name

FERNLEY ELEMENTARY SCHOOL because of MrS. Mull.
Teacher/staff member name

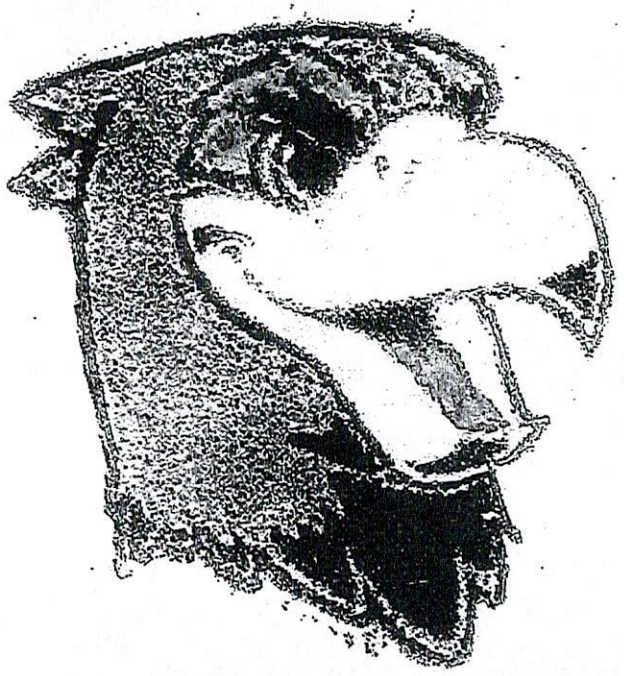
I want to thank him/her for Teaching me Math and, reading. She is my fravrite teacher out of all, and I never want to leave School. And I have so much fun in your class.

Signed: Your Stuidint Noah.
Student signature

ATTITUDE OF GRATITUDE

My name is Aria and I am successful at Riverview Elementary School because of Ms. Lacy.

I want to thank him/her for Taking care of Bella and being Safe. And being nice to people. And being responsible.



Signed: _____

Attitude of Gratitude

My name is Leila Stacey and I am successful at
student name

FIS because of Ms. Mull.
school name teacher/staff member's name

I want to thank him/her for always being there for me when no one else was, and always having a warm, sweet smile on her beutiful face. Ms. Mull is always ready to help others when needed. I'm in fifth grade now, so I don't get to see Ms. Mull very often. I miss her very much. She was my math teacher in second grade, and my reading teacher in 3rd grad at FES.

Signed: Leila Stacey
student signature

Attitude of Gratitude

My name is Gia L and I am successful at

student name

Dayton High School because of Mr. Childers.

school name teacher/staff member's name

I want to thank him/her for teaching me how to serve, and thank you for teaching me how to set a table properly. Thank you for letting me complain to you. Thanks for making learning fun.

Signed: _____

student signature

Enrollment for Quarter Ending December 31, 2021

To : Board of School Trustees
From: Wayne Workman, Superintendent
Date : January 25, 2022
Re: Enrollment Report

Requested By
Wayne Workman, Superintendent

STATEMENT:
Attached is the enrollment report for the second quarter ending December 31st, 2021. Currently, our weighted student enrollment used for Distributed School Account funding has increased by 60 students from the first quarter ended on September 30th, 2021.

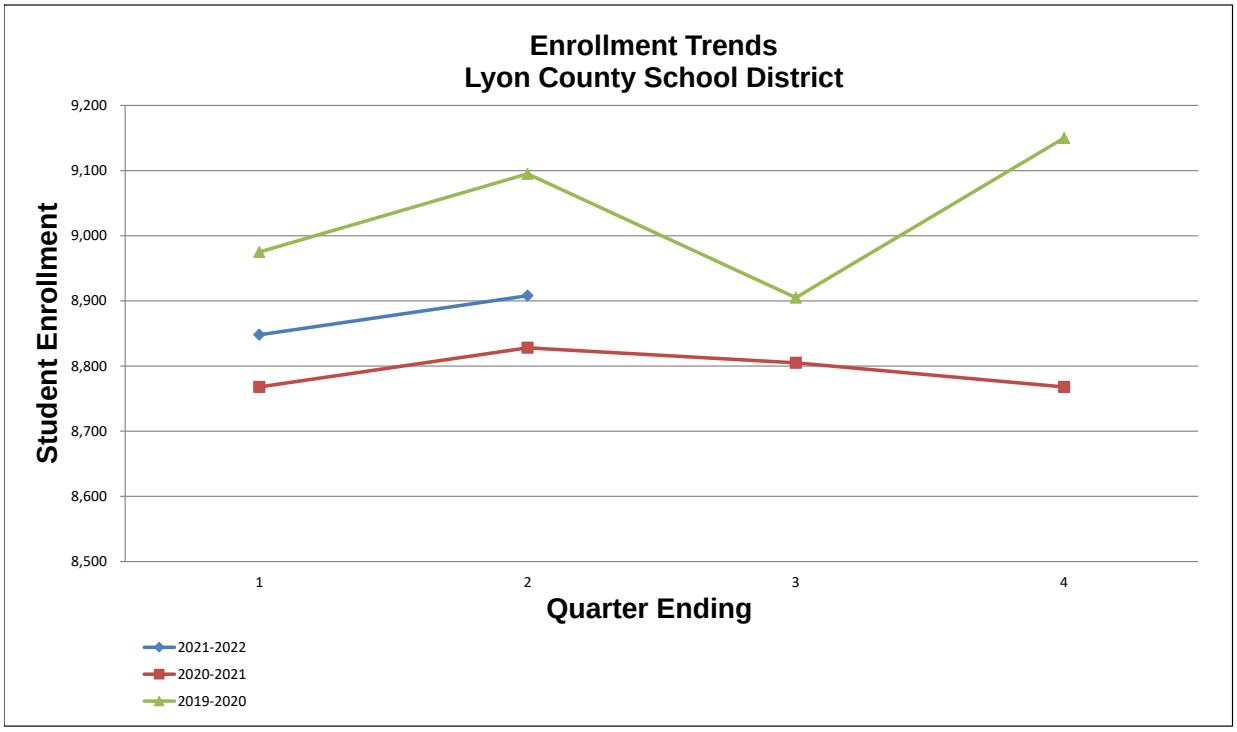
EDUCATIONAL CONSIDERATIONS:
Not applicable.

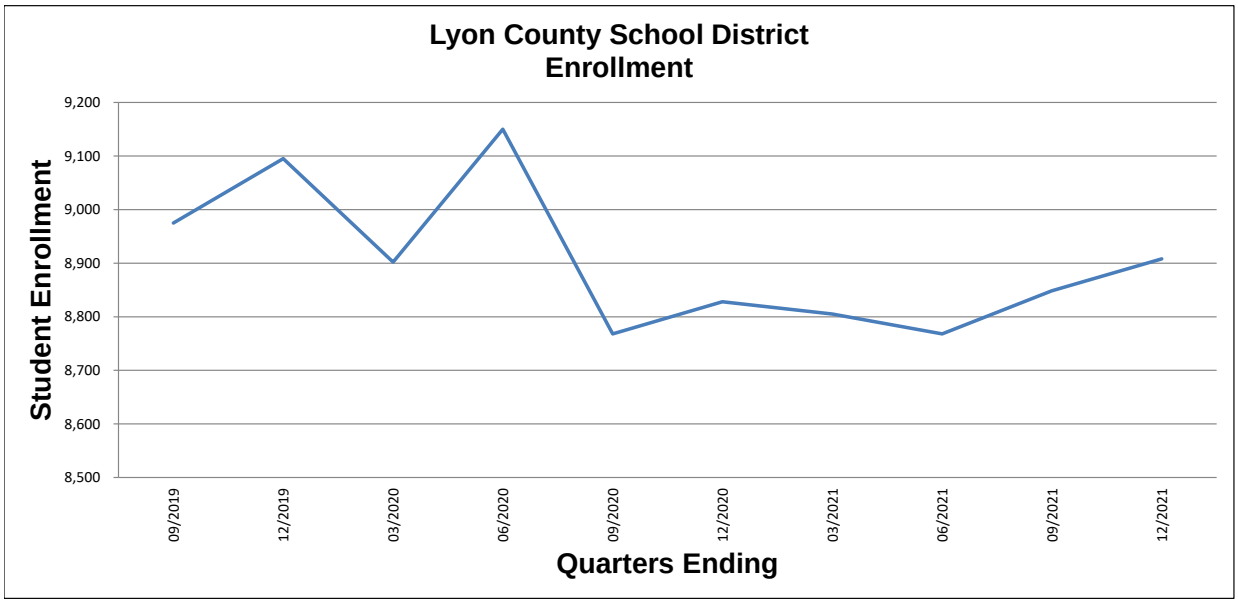
BUDGET CONSIDERATIONS:
Not applicable.

Respectfully submitted,
Wayne Workman, Superintendent

Prepared by,
Cheryl Veil - Administrative Secretary to Business Services

LYON COUNTY SCHOOL DISTRICT
Enrollment for Quarter Ending December 31st, 2021





LYON COUNTY SCHOOL DISTRICT

Average Daily Enrollment for Quarter Ending December 31st, 2021

	2019-2020				2020-2021				2021-2022				Validation Day Comparison		Current Year Comparison	
	1st	2nd	3rd	4th	1st	2nd	3rd	4th	1st	2nd	3rd	4th	20-21 to 21-22		1st to Current	
School	9/30	12/31	3/31	6/30	9/30	12/31	3/31	6/30	9/30	12/31	3/31	6/30	Change	%	Change	%
DES	473	476	463	473	431	429	427	422	430	440			(1)	-0.2%	9	2.2%
SES	370	385	368	390	373	407	382	388	392	405			18	5.0%	13	3.5%
RES	433	429	419	445	396	394	411	415	434	438			38	8.8%	3	0.9%
DIS	408	406	408	408	433	426	425	425	377	379			(56)	-13.8%	2	0.5%
DHS	673	674	670	677	686	676	659	652	714	717			28	4.1%	4	0.5%
Dayton	**2,357**	**2,370**	**2,328**	**2,393**	**2,319**	**2,332**	**2,304**	**2,302**	**2,347**	**2,379**			**27**	**1.2%**	**32**	**1.4%**
FES	442	485	462	499	429	436	449	450	438	459			10	2.2%	21	4.9%
CES	622	627	607	620	573	587	599	597	576	576			3	0.5%	0	0.0%
EVES	541	534	533	540	505	518	521	527	504	508			(1)	-0.2%	4	0.9%
FIS	649	656	677	683	613	622	617	615	620	626			7	1.1%	6	1.0%
SMS	671	680	689	696	672	670	678	671	649	650			(23)	-3.4%	2	0.2%
FHS	1,162	1,183	1,142	1,135	1,216	1,207	1,195	1,169	1,236	1,230			20	1.7%	(6)	-0.5%
Fernley	**4,087**	**4,165**	**4,110**	**4,173**	**4,007**	**4,039**	**4,060**	**4,030**	**4,023**	**4,050**			**16**	**0.4%**	**27**	**0.7%**
SSES	360	379	339	369	335	355	351	351	349	351			13	3.7%	2	0.6%
SSMS	317	317	318	327	309	313	312	313	337	341			28	9.0%	3	1.0%
SSHS	293	294	296	306	322	318	304	293	324	321			2	0.6%	(3)	-1.0%
Silver Spg	**970**	**990**	**953**	**1,002**	**967**	**986**	**967**	**957**	**1,010**	**1,012**			**43**	**4.3%**	**2**	**0.2%**
SVES	92	90	103	95	93	96	103	103	97	100			4	4.5%	2	2.4%
SVHS	108	113	113	120	128	129	127	122	105	104			(24)	-21.8%	(0)	-0.4%
Smith Val	**200**	**203**	**216**	**215**	**221**	**225**	**230**	**225**	**202**	**204**			**(19)**	**-9.6%**	**2**	**0.8%**
YES	549	553	508	555	449	445	443	447	451	446			2	0.3%	(5)	-1.1%
YIS	406	408	399	401	403	410	415	416	410	411			6	1.8%	1	0.3%
YHS	396	392	388	395	390	383	377	381	399	399			9	2.3%	0	0.1%
Yerington	**1,351**	**1,353**	**1,295**	**1,351**	**1,242**	**1,239**	**1,235**	**1,244**	**1,259**	**1,256**			**17**	**1.2%**	**(3)**	**-0.2%**
ERHS	10	14	-	16	11	8	9	9	7	8			(4)	-32.5%	1	4.6%
TOTAL	**8,975**	**9,095**	**8,902**	**9,150**	**8,768**	**8,828**	**8,805**	**8,768**	**8,848**	**8,908**			**81**	**0.9%**	**60**	**0.7%**
Change fr	(144)	120	(193)	248	(382)	60	(23)	(38)	81	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 1st to 10th		2016-2017 1st to 10th		2017-2018 1st to 4th		2018-2019 1st to 4th		2019-2020 1st to 4th		2020-2021 1st to 4th	
15	0.2%	53	0.6%	91	1.0%	90	1.0%	175	1.9%	(0)	0.0%

LYON COUNTY SCHOOL DISTRICT

Average Daily Enrollment for Quarter Ending December 31st, 2021

Area	Dayton					Fernley						Silver Springs			Smith Valley		Yerington			Other	
School	DES	SES	RES	DIS	DHS	FES	CES	EVES	FIS	SMS	FHS	SSES	SSMS	SSHS	SVES	SVHS	YES	YIS	YHS	ERHS	TOTAL
Pre-K	-	7	12			22	21	-				14	-				9				84
K	66	60	61			70	101	104				59	-		17		96				634
1	71	66	64			87	110	96				74	-		17		86				671
2	63	58	59			79	122	104				64	-		14		87				650
3	49	51	64			100	117	129				74	-		10		79				674
4	62	43	54			101	105	75				66	-		10		89				605
5	67	72	50						320				85		13			89			696
6	62	49	74	-					306				69		18			108			687
7				184						324			89			10		109		-	717
8				195						326			97			21		104		-	743
9					232						328			86		18			114	-	778
10					160						346			74		21			98	3	702
11					172						283			88		18			90	2	653
12					151						264			72		16			95	3	601
Ungraded					3						9			1					2	-	15
Enrolled School	440	405	438	379	717	459	576	508	626	650	1,230	351	341	321	100	104	446	411	399	8	8,908
Area					2,379						4,050			1,012		204			1,256	8	8,908
Weighted School	413.4	378.3	408.4	379.1	717.3	422.5	527.6	466.8	625.9	650.3	1,230.1	321.4		320.9	92.5	104.3	404.1	410.8	399.1	7.9	8,621.1
Area					2,296.6						3,923.1			982.8		196.8			1,213.9	7.9	8,621.1

LYON COUNTY SCHOOL DISTRICT
LICENSED

PERSONNEL REPORT LIC1001 – January 25, 2022

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

OTHER CONSIDERATIONS:

SCHOOL/SITE	POSITION	REQUEST	REASON	EFF. DATE	EMPLOYEE
Fernley High	Teacher	From SMS	Transfer	1/18/22	Shaun Caudle

LYON COUNTY SCHOOL DISTRICT

CLASSIFIED

PERSONNEL REPORT CL1001– January 25, 2022

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	(Carlie Fagundes)	12/15/21	Audrey Perry
Cottonwood Elementary	Paraprofessional	X		New Allocation	12/15/21	Elizabeth Locklear
Cottonwood Elementary	Paraprofessional	X		New Allocation	12/15/21	Amie Massic
Grants	Secretary Aide		X	(Kristin Menezes)	1/3/22	Amanda Irwin
Grants	Grant Coordinator		X	(Cathy Turos)	1/3/22	Hope Loudon
Fernley High	Library Aide		X	(Amber Ruck)	1/3/22	Susan Knodell
Fernley High	Custodian		X	(Gayle Turk)	1/10/22	Daniel Wright
Silverland Middle	Secretary Aide		X	(Shannon Moffett)	1/4/22	Marcy Barnett
Yerington Elementary	Paraprofessional		X	(Stacey Bonilla)	1/6/22	Aubrey Lenzi
Yerington Elementary	Paraprofessional		X	(Aubrey Lenzi)	1/7/22	Debbie Carney
Fernley Transportation	Bus Driver		X	(Brittney Taylor)	1/7/22	Stephanie Sweet

SEPARATIONS:

SCHOOL/SITE	POSITION	EFF. DATE	EMPLOYEE
Dayton High	Paraprofessional	12/17/21	Debra Day
Dayton Elementary	Paraprofessional	1/5/22	Stefanie Martensen
Silver Stage Middle	Custodian	1/3/22	Christina Adams
Silver Stage Middle	Paraprofessional	12/15/21	Audrey Espinoza
Silverland Middle	Custodian	1/11/22	Alain Blunier
Food Services	FS Assistant	1/10/22	Ana Saavedra

OTHER CONSIDERATIONS:

SCHOOL/SITE	POSITION	REQUEST	REASON	EFF. DATE	EMPLOYEE
Sutro Elementary	Paraprofessional 1:1	From Riverview Elementary	Overage	11/17/21	Banks, Lacey

Extra Duty Contracts Report January 25, 2022

	DAC	Description	Name
1	SILVERLAND MIDDLE SCHOOL	FILLMORE, JILLIAN M	Xduty - MTSS Program Facilitator
2	SILVER STAGE MIDDLE SCHOOL	WILEY, JOSHUA M	Xduty - Basketball Boys 8
3	FERNLEY HIGH SCHOOL	KNUTSON, CADE F	Xduty - Basketball Boys Assistant
4	FERNLEY HIGH SCHOOL	DUNN, RALPH	Xduty - Basketball Girls Assistant
5	SILVER STAGE HIGH SCHOOL	PIATT, DALTON J	Xduty - Academic Team High School
6	SILVERLAND MIDDLE SCHOOL	HEISELT, NATHAN E	Xduty - Academic Team Middle School
7	SILVERLAND MIDDLE SCHOOL	GAVIN, ANNA	Xduty - Volleyball 7
8	DAYTON HIGH SCHOOL	MORRISON, AMY E	Xduty - Class Advisor 9
9	SILVERLAND MIDDLE SCHOOL	JENKINS, DANIELLE M	Xduty - Track 7
10	SILVERLAND MIDDLE SCHOOL	RIEGER, LORIE	Xduty - Track 8
11	SILVERLAND MIDDLE SCHOOL	FILLMORE, JILLIAN M	Xduty - Volleyball 8
12	DAYTON HIGH SCHOOL	CHILDERS, ASPEN L	Xduty - Softball Head
13	SILVERLAND MIDDLE SCHOOL	GILLESPIE, SCOTT	Xduty - Wrestling 8
14	SILVERLAND MIDDLE SCHOOL	WILSON, ANTHONY	Xduty - Wrestling 7
15	FERNLEY HIGH SCHOOL	KINGSTON, THOMAS	Xduty - Site Webmaster/School Tech Assist
16	YERINGTON HIGH SCHOOL	AGUILAR, JUSTIN	Xduty - Basketball Girls Assistant

Lyon County School District
Volunteer Report

January 25, 2022

	School Site	Volunteer Position	Name
1	Fernley High	Baseball Volunteer	Clay Grempel
2	Yerington High	JV Basketball Volunteer	Ronald Smith

Information Technology
Service Ticket Report
12/1/2021 - 12/31/2021

Created 12/1/2021 - 12/31/2021

Ticket Type		DO	AdultEd	SSDO-PDC	PLC	B&G	CES	DES	DHS	DIS	ERHS	EVES	FES	FHS	FIS	RES	SES	SMS	SSES	SSHS	SSMS	SVS	YES	YHS	YIS	Total
Urgent		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
High		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Medium		3	0	0	0	0	1	0	2	0	0	1	0	0	2	1	1	3	1	0	0	0	1	0	0	16
Normal		29	1	0	0	0	13	14	13	17	0	10	6	48	22	16	27	41	20	19	12	7	9	23	27	374
Project		1	0	0	0	0	0	0	0	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
Total		33	1	0	0	0	14	14	15	19	0	11	6	48	24	17	28	44	21	19	12	7	10	23	27	393

Closed 12/1/2021 - 12/31/2021

Ticket Type		DO	AdultEd	SSDO-PDC	PLC	B&G	CES	DES	DHS	DIS	ERHS	EVES	FES	FHS	FIS	RES	SES	SMS	SSES	SSHS	SSMS	SVS	YES	YHS	YIS	Total
Urgent	Closed	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Canceled	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Resolved	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
High	Closed	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Canceled	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Resolved	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Medium	Closed	3	0	0	0	0	1	0	2	0	0	1	0	0	2	1	1	3	1	0	0	0	1	0	0	16
	Canceled	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Resolved	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	3	0	0	0	0	1	0	2	0	0	1	0	0	2	1	1	3	1	0	0	0	1	0	0	16
Normal	Closed	33	1	0	0	0	13	10	14	15	0	11	7	40	16	19	26	36	21	14	14	5	10	24	29	358
	Canceled	0	0	0	0	0	0	0	0	1	0	0	0	1	0	0	0	0	0	1	0	0	0	1	0	4
	Resolved	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	33	1	0	0	0	13	10	14	16	0	11	7	41	16	19	26	36	21	15	14	5	10	25	29	362
Project	Closed	1	0	0	0	0	0	0	0	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	4
	Canceled	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Resolved	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	1	0	0	0	0	0	0	0	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	4
Total	Closed	37	1	0	0	0	14	10	16	17	0	12	7	40	18	20	27	39	22	14	14	5	11	24	30	378
	Canceled	0	0	0	0	0	0	0	0	1	0	0	0	1	0	0	0	0	0	1	0	0	0	1	0	4
	Resolved	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	37	1	0	0	0	14	10	16	18	0	12	7	41	18	20	27	39	22	15	14	5	11	25	30	382

Information Technology
Service Ticket Report
12/1/2021 - 12/31/2021

Closed by Site/District Tech

Technician Type		DO	AdultEd	SSDO-PDC	PLC	B&G	CES	DES	DHS	DIS	ERHS	EVES	FES	FHS	FIS	RES	SES	SMS	SSES	SSHS	SSMS	SVS	YES	YHS	YIS	Total
Site Tech		0	0	0	0	0	0	1	0	2	0	2	0	2	0	2	9	1	0	0	0	0	0	2	1	22
I. T. Tech		35	1	0	0	0	13	8	12	13	0	10	7	31	18	16	14	38	16	14	10	4	9	19	28	316
Oasis Support		2	0	0	0	0	0	1	4	3	0	0	0	8	0	2	4	0	6	1	4	1	2	4	1	43

Open as of 12/31/2021

Ticket Type		DO	AdultEd	SSDO-PDC	PLC	B&G	CES	DES	DHS	DIS	ERHS	EVES	FES	FHS	FIS	RES	SES	SMS	SSES	SSHS	SSMS	SVS	YES	YHS	YIS	Total
Urgent	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	2	0	0	0	0	0	5	3	6	0	1	0	13	7	1	7	6	3	6	1	3	1	3	2	71
	Pending	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0	1	0	0	0	0	2
	On Hold	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	3	0	1	0	0	0	0	5
	Total	2	0	0	0	0	1	5	3	6	0	1	0	13	8	1	7	7	6	6	3	3	1	3	2	78
Project	Open	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
	Pending	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	On Hold	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
Total	Open	2	0	0	0	0	1	5	3	7	0	1	0	13	7	1	7	6	3	5	1	3	0	3	2	72
	Pending	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0	1	0	0	0	0	2
	On Hold	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	3	0	1	0	0	0	0	5
	Total	2	0	0	0	0	1	5	3	7	0	1	0	13	8	1	7	7	6	6	3	3	1	3	2	79

Yearly Closed Comparison		DO	AdultEd	SSDO-PDC	PLC	B&G	CES	DES	DHS	DIS	ERHS	EVES	FES	FHS	FIS	RES	SES	SMS	SSES	SSHS	SSMS	SVS	YES	YHS	YIS	Total
	2021	369	31	30	2	3	260	254	366	259	16	219	225	700	354	325	300	498	247	169	183	154	211	303	280	5758
	2020	511	116	0	9	1	261	199	299	271	29	231	212	645	313	263	261	321	230	218	233	226	299	358	229	5735
	2019	199	17	1	5	2	184	233	369	310	44	222	185	492	402	251	155	302	183	190	215	125	213	380	159	4838
Total	Total	1079	164	31	16	6	705	686	1034	840	89	672	622	1837	1069	839	716	1121	660	577	631	505	723	1041	668	16331

LYON COUNTY SCHOOL DISTRICT

Staff Travel Report to School Board of Trustees

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

Please TYPE the following information.

Staff Member: Jake Kersey School: DO

Assignment: TransitionCoordinator Conference Attended: Handle With Care

Location of Conference: Phoenix, AZ Dates Attended: 11-14 to 11-17-21

General Overview:

PRACTICAL & EFFECTIVEHWC consists of practical easy-to-learn techniques and methods that have been tested and proven to work with the most challenging children and adults, including those with special cognitive, emotional and/or physical needs, including autism, pregnancy, limb amputations, congenital deformities, brain injury, cardiac and respiratory issues. Learn More

APPROVED BY MEDICAL & FORENSIC EXPERTSHWC was initially created for the doctors and nursing staff at Pennsylvania Hospital. Today HWC is being taught and used every day at some of the most prestigious hospitals throughout the U.S. HWC ' s physical holding technology is painless and orthopedically correct. No stress is ever placed on the developing bones and joints of children and adolescents nor the fragile bones and joints of geriatric patients. HWC technology represents the least restrictive way you can safely and effectively manage someone who is aggressive, suicidal or out of control.

PATENTED & PROPRIETARYOver 40 years of continuous research, development and practical application have made HWC the safest and most powerful verbal and physical intervention system in the world. HWC ' s proprietary single-person holding method, the Primary Restraint Technique® (or PRT®) is the first and only physical technique of any kind ever granted a Patent by the U.S. Patent Office

How will this positively impact student learning?

Reduce the number of restraints and injuries to both students and staff through verbal/physical crisis intervention. This will descalate tensions, severity of crisis situations, and allow for more learning time for students.

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

There is a series of trainings currently being offered throughout the school year. I will support the training series with colleagues.

Other Comments:

Site Principal/Supervisor Approval

Director/Deputy Superintendent Approval

1/3/22
Date

1/3/22
Date

LYON COUNTY SCHOOL DISTRICT
TRAVEL REQUEST

NOTE: All travel MUST have prior approval of the Superintendent or Board of Trustees. All requests must be submitted to the district office a minimum of FOUR (4) WEEKS PRIOR to a Board Meeting. A written report is due to the district office within two weeks of return. See LCSD Board Policy DG: Travel Policy for all requirements.

NAME(S) Of Attendees: Tammie Moniz

DATE of request: 1/13/2022

SCHOOL: Silverland Middle School

NAME OF CONFERENCE: NAtional ESEA

(ATTACH conference program information and provide website address)

CITY/STATE OF CONFERENCE: New Orleans, LA

DATE OF DEPARTURE: Feb 15, 2022 DATE OF RETURN: Feb 19, 2022

Training/Travel/Conference is (check all that apply): Mandated by the state Mandated by the district Needed for certification/licensing Related to the District Performance Plan Related to our School Performance Plan Related to a specific program/course Other

Provide a detailed description below of the requested travel and how it will have a positive impact on student learning.

I am requesting to attend the National 2022 ESEA conference.
My goal for attending the event is to learn new and innovative teaching strategies from like minded individuals that have a positive impact on student learning. I'm hoping to find interesting and effective data driven strategies that I can bring back and share with my staff that can re-energize them and help improve the culture of our school.

TRAVEL APPROVED: (Yes) No
DATE: 1/13/22

Site administrator or supervisor signature

TRAVEL APPROVED: (Yes) No
DATE: 1/14/22

Superintendent or designee signature

Received by Superintendent's Office
DATE: 1/13/22 mh

Request received at least 4 weeks prior to next board meeting? Yes (X) No ( )

Board Approved: Yes ( ) No ( ) Date:

**FAILURE TO COMPLETE ANY PART OF THIS FORM WILL RESULT IN THE FORM BEING RETURNED AND/OR TRAVEL DENIED.

ESTIMATED EXPENSES

Please ensure that you read and comply with Lyon County School District Policy DG: Travel Policy when completing this form and submitting for reimbursable items. Properly mark the funding source of the travel.

						District Office	Grant	School Site	Other
BUDGET#	280.633.0000.000.2213.330.10305.31.000				Total				
Registration Fees:	Attendees 1	x 599.00	Reg. fee	$	599.00		✔		
BUDGET#	280.633.0000.000.2213.580.10305.31.000								
Travel By:	Air			$	374.20		✔		
(Air, district car, private car for personal convenience, etc.)									
BUDGET#	280.633.0000.000.2213.330.10305.31.000								
Lodging:	Room rate	$ 280	x 4	nights	$ 1,120		✔		
(Use GSA ratings for lodging and meals www.gsa.gov ATTENDEE WILL OWE DIFFERENCE if applicable) *lodging receipts must be obtained and sent to District Office upon return.*									
Meals:	Breakfast	$ 17	x 4	days	$ 68.00		✔		
	Lunch	$ 18	x 4	days	$ 72.00		✔		
	Dinner	$ 34	x 4	days	$ 136.00		✔		
	Incidental	$ 5	x 4	days	$ 20.00		✔		
Substitutes:	# of Days		X $_____/day						
Other transportation fees: (i.e. car rental, taxi, shuttle, parking, mileage to/from airport, etc.)				$					
Other Miscellaneous expenses: (attach explanation)				$					
			TOTAL EXPENSES	$	2,389.20				

Conference Dates & Times:	Feb 15- 19
Name of where conference/training is being held (i.e. Hotel, School, College, Convention Center):	Convention Center

Do you need airline reservations? ☑ **Yes** ☐ **No**

Note: Conference registration and travel arrangements will only be made after school board approval. Only airfare, lodging, and conference registration are eligible for payment prior to traveling. All other expenses will be reimbursed after travel per LCSD Policy DG: Travel Policy.

Attach your preferred and most economical flight schedule (*i.e. Southwest, Delta, United, etc.*)

Date & Time you wish to **DEPART:**	2/15/2022
Date & Time you wish to **RETURN:**	2/19/2022
List any special notes here:	

Are you renting a car? ☐ **Yes** ☑ **No** How many Days? _____ **Note: Car insurance should be declined as the district insurance provides adequate coverage.**

Do you need lodging reservations? ☑ **Yes** ☐ **No**	Single ☑	Double ☐	Triple ☐
(Circle Preferences) **Note: Lodging must be made by Attendee or Site for purchase order payments only. "No" district office credit card charges.**	Smoking ☐		Non-Smoking ☐
GSA (Per Diem Rate) : _____	All travelers agree to share lodging as appropriate?	☐ **Yes** ☑ **No**	
Register under what name(s)?	Tammie Moniz		
Name, Address, Phone number of lodging establishment:	Sheraton New Orleans / Run of House		

If this activity is sponsored by a large group, does the group have a block of rooms/code reservation name or number reserved in a particular hotel? ☐ Yes ☐ No

DEADLINE DATE : _____ **Code Information:** _____

NOTE: *Please furnish a copy of any information you have on the conference, workshop, training, etc.* ***Please email ORIGINAL travel form with SIGNATURES to Margaret Heim at the district office for approval. Keep copies at your site, as this paperwork will not be returned to you.***

U.S. General Services Administration

FY 2022 Per Diem Rates for New Orleans, Louisiana

Meals & Incidentals (M&IE) Breakdown

Primary Destination	County	M&IE Total	Continental Breakfast/Breakfast	Lunch	Dinner	Incidental Expenses	First & LastDay of Travel
New Orleans	Orleans / Jefferson Parishes	$74	$17	$18	$34	$5	$55.50

NATIONAL ESEA CONFERENCE

FEBRUARY 16-19, 2022 | NEW ORLEANS & ONLINE

Bill to: Tammie Moniz
1100 Jasmine Ln.
Fernley, Nevada 89408

Invoice # G7X0
Date 01/11/2022
Expires 01/11/2022

Item	Description	Amount
Sheraton New Orleans: Run of House	Tammie Moniz 4 nights check in: 02/15/2022 check out: 02/19/2022 confirmation number not yet available	$1,120.00 ($952.00 plus $168.00 taxes + fees)
Total:		$1,120.00

Payments		Amount
01/11/2022	Credit Card (5423)	$1,120.00
Total applied:		$1,120.00

Status: No Payment Due **Balance Due: $0.00**

All payments are processed by ESEA Network. The vendor on credit card statements is listed as ESEA Network.

Make checks payable to: ESEA Network *(EIN: 05-0487084)*

Check Payment Instructions

Expedia

Receipt for Itinerary #72227317035632

Feb 15, 2022 - Feb 19, 2022

Booked Items

Flight: Reno (RNO) to New Orleans (MSY)

Depart: 2/15/2022 ,2 one way tickets

Flight: New Orleans (MSY) to Reno (RNO)

Depart: 2/19/2022 ,2 one way tickets

Cancellation Protection

Coverage Dates: 2/15/22 - 2/19/22

Traveler Information

Tammi Marie Moniz - Adult

Ticket # 0017710143188

Jillian Marie Fillmore - Adult

Ticket # 0017710143187

Cost Summary

Booked Date: Jan 7, 2022

Traveler 1: Adult	**$374.20**
RNO to MSY	
Flight	$87.44
Taxes & Fees	$30.16
MSY to RNO	
Flight	$216.74
Taxes & Fees	$39.86
Traveler 2: Adult	**$374.20**
RNO to MSY	
Flight	$87.44
Taxes & Fees	$30.16
MSY to RNO	
Flight	$216.74
Taxes & Fees	$39.86
Expedia Booking Fee	$6.08
Travel Protection	$54.70
Total:	**$809.18**
Paid:	**$809.18**

All prices quoted in US dollars.

Conference Schedule

"The ESEA Conference offered inspiration and motivation in a very challenging year. I enjoyed the keynote speakers' exuberance and feel grateful I got to be a part of such a wonderful conference."

- 2021 National ESEA Conference attendee

Times shown are listed in Central Daylight Time
(local time New Orleans, LA)

Tuesday, February 15

12:00 PM – 9:00 PM	-	Badge Pick Up

Wednesday, February 16

7:00 AM – 5:30 PM	-	Badge Pick Up
9:00 AM – 10:15 AM	-	Opening Keynote
10:30 PM – 5:30 PM	-	Concurrent Sessions

Thursday, February 17

7:30 AM – 5:00 PM	-	Badge Pick Up
8:00 AM – 9:00 AM	-	Keynote
9:15 AM – 10:45 PM	-	Concurrent Sessions
10:00 AM – 4:30 PM	-	Exhibit Hall Open
10:45 AM – 12:45 PM	-	Exhibitor Sessions & Dedicated Exhibit Hall
12:45 PM – 3:00 PM	-	Concurrent Sessions
3:00 PM – 4:30 PM	-	Exhibitor Sessions & Dedicated Exhibit Hall
4:30 PM – 5:30 PM	-	Keynote

Friday, February 18

7:30 AM – 5:00 PM	-	Badge Pick Up
8:00 AM – 9:00 AM	-	Keynote
9:00 AM – 3:30 PM	-	Exhibit Hall Open
9:00 AM – 11:00 AM	-	Exhibitor Sessions & Dedicated Exhibit Hall
11:00 AM – 2:30 PM	-	Concurrent Sessions
2:30 PM – 3:30 PM	-	Exhibitor Sessions & Dedicated Exhibit Hall
3:30 PM – 5:00 PM	-	Concurrent Sessions

Saturday, February 19

8:00 AM – 1:00 PM	-	Badge Pick Up
9:00 AM – 12:30 PM	-	Concurrent Sessions
12:45 PM – 2:00 PM	-	Closing Keynote

Schedule subject to change.
Complete schedule with session details will be available this fall.

LYON COUNTY SCHOOL DISTRICT
TRAVEL REQUEST

NOTE: All travel MUST have prior approval of the Superintendent or Board of Trustees. All requests must be submitted to the district office a minimum of FOUR (4) WEEKS PRIOR to a Board Meeting. A written report is due to the district office within two weeks of return. See LCSD Board Policy DG: Travel Policy for all requirements.

NAME(S) Of Attendees: Jillian Fillmore

DATE of request: 1/13/2022

SCHOOL: Silverland Middle School

NAME OF CONFERENCE: NAtional ESEA

(ATTACH conference program information and provide website address)

CITY/STATE OF CONFERENCE: New Orleans, LA

DATE OF DEPARTURE: Feb 15, 2022 DATE OF RETURN: Feb 19, 2022

Training/Travel/Conference is (check all that apply): Mandated by the state Mandated by the district Needed for certification/licensing Related to the District Performance Plan Related to our School Performance Plan Related to a specific program/course Other

Provide a detailed description below of the requested travel and how it will have a positive impact on student learning.

Attending the National ESEA Conference will have a great impact on student learning. As, the MTSS Facilitator at SMS it is important to always be improving and learning strategies to create a positive school culture for all studetns. Thus, the conference will help improve my position, provide guidance, and strategies to implement at our school.

TRAVEL APPROVED: (Yes) No
DATE: 1/13/22

Site administrator or supervisor signature

TRAVEL APPROVED: (Yes) No
DATE: 1/14/22

Superintendent or designee signature

Received by Superintendent's Office
DATE: 1/13/22 mh

Request received at least 4 weeks prior to next board meeting? Yes (X) No ( )

Board Approved: Yes ( ) No ( ) **Date:**

**FAILURE TO COMPLETE ANY PART OF THIS FORM WILL RESULT IN THE FORM BEING RETURNED AND/OR TRAVEL DENIED.

ESTIMATED EXPENSES

Please ensure that you read and comply with Lyon County School District Policy DG: Travel Policy when completing this form and submitting for reimbursable items. Properly mark the funding source of the travel.

			Total	District Office	Grant	School Site	Other
BUDGET#	280.633.0000.000.2213.330.10305.31.000						
Registration Fees:	Attendees 1	x 599.00 Reg. fee	$ 599.00		✔		
BUDGET#	280.633.0000.000.2213.580.10305.31.000						
Travel By:	Air		$ 374.20		✔		
(Air, district car, private car for personal convenience, etc.)							
BUDGET#	280.633.0000.000.2213.330.10305.31.000						
Lodging:	Room rate $ 280	x 4 nights	$ 1,120		✔		
(Use GSA ratings for lodging and meals www.gsa.gov ATTENDEE WILL OWE DIFFERENCE if applicable) *lodging receipts must be obtained and sent to District Office upon return.*							
Meals:	Breakfast	$ 17 x 4 days	$ 68.00		✔		
	Lunch	$ 18 x 4 days	$ 72.00		✔		
	Dinner	$ 34 x 4 days	$ 136.00		✔		
	Incidental	$ 5 x 4 days	$ 20.00		✔		
Substitutes:	# of Days	X $_____/day					
Other transportation fees: (i.e. car rental, taxi, shuttle, parking, mileage to/from airport, etc.)			$				
Other Miscellaneous expenses: (attach explanation)			$				
		TOTAL EXPENSES	$ 2,389.20				

Conference Dates & Times:	Feb 15- 19
Name of where conference/training is being held (i.e. Hotel, School, College, Convention Center):	Convention Center

Do you need airline reservations? ☑ **Yes** ☐ **No**

Note: Conference registration and travel arrangements will only be made after school board approval. Only airfare, lodging, and conference registration are eligible for payment prior to traveling. All other expenses will be reimbursed after travel per LCSD Policy DG: Travel Policy.

Attach your preferred and most economical flight schedule (*i.e. Southwest, Delta, United, etc.*)

Date & Time you wish to **DEPART:**	2/15/2022
Date & Time you wish to **RETURN:**	2/19/2022
List any special notes here:	

Are you renting a car? ☐ **Yes** ☑ **No** How many Days? _____ **Note: Car insurance should be declined as the district insurance provides adequate coverage.**

Do you need lodging reservations? ☑ **Yes** ☐ **No**	Single ☑	Double ☐	Triple ☐
(Circle Preferences) **Note: Lodging must be made by Attendee or Site for purchase order payments only. "No" district office credit card charges.**	Smoking ☐		Non-Smoking ☐
GSA (Per Diem Rate) : _____	All travelers agree to share lodging as appropriate?	☐ **Yes** ☑ **No**	
Register under what name(s)?	Jillian Fillmore		
Name, Address, Phone number of lodging establishment:	Sheraton New Orleans / Run of House		

If this activity is sponsored by a large group, does the group have a block of rooms/code reservation name or number reserved in a particular hotel? ☐ Yes ☐ No

DEADLINE DATE : _____ **Code Information:** _____

NOTE: *Please furnish a copy of any information you have on the conference, workshop, training, etc.* ***Please email ORIGINAL travel form with SIGNATURES to Margaret Heim at the district office for approval. Keep copies at your site, as this paperwork will not be returned to you.***

GSA U.S. General Services Administration

FY 2022 Per Diem Rates for New Orleans, Louisiana

Meals & Incidentals (M&IE) Breakdown

Primary Destination	County	M&IE Total	Continental Breakfast/Breakfast	Lunch	Dinner	Incidental Expenses	First & LastDay of Travel
New Orleans	Orleans / Jefferson Parishes	$74	$17	$18	$34	$5	$55.50

NATIONAL ESEA CONFERENCE

FEBRUARY 16-19, 2022 | NEW ORLEANS & ONLINE

Bill to: Jillian Fillmore
1100 Jasmine Lane
Fernley, Nevada 89408

Invoice # G3U9
Date 01/07/2022
Expires 01/11/2022

Item	Description	Amount
Sheraton New Orleans: Run of House	Jillian Fillmore 4 nights check in: 02/15/2022 check out: 02/19/2022 confirmation number not yet available	$1,120.00 ($952.00 plus $168.00 taxes + fees)
Total:		$1,120.00

Payments		Amount
01/10/2022	Credit Card (5423)	$1,120.00
Total applied:		$1,120.00

Status: No Payment Due **Balance Due: $0.00**

All payments are processed by ESEA Network. The vendor on credit card statements is listed as ESEA Network.

Make checks payable to: ESEA Network *(EIN: 05-0487084)*

Check Payment Instructions

Expedia

Receipt for Itinerary #72227317035632

Feb 15, 2022 - Feb 19, 2022

Booked Items

Flight: Reno (RNO) to New Orleans (MSY)

Depart: 2/15/2022 ,2 one way tickets

Flight: New Orleans (MSY) to Reno (RNO)

Depart: 2/19/2022 ,2 one way tickets

Cancellation Protection

Coverage Dates: 2/15/22 - 2/19/22

Traveler Information

Tammi Marie Moniz - Adult

Ticket # 0017710143188

Jillian Marie Fillmore - Adult

Ticket # 0017710143187

Cost Summary

Booked Date: Jan 7, 2022

Traveler 1: Adult	**$374.20**
RNO to MSY	
Flight	$87.44
Taxes & Fees	$30.16
MSY to RNO	
Flight	$216.74
Taxes & Fees	$39.86
Traveler 2: Adult	**$374.20**
RNO to MSY	
Flight	$87.44
Taxes & Fees	$30.16
MSY to RNO	
Flight	$216.74
Taxes & Fees	$39.86
Expedia Booking Fee	$6.08
Travel Protection	$54.70
Total:	**$809.18**
Paid:	**$809.18**

All prices quoted in US dollars.

Conference Schedule

"The ESEA Conference offered inspiration and motivation in a very challenging year. I enjoyed the keynote speakers' exuberance and feel grateful I got to be a part of such a wonderful conference."

- 2021 National ESEA Conference attendee

Times shown are listed in Central Daylight Time
(local time New Orleans, LA)

Tuesday, February 15

12:00 PM – 9:00 PM	-	Badge Pick Up

Wednesday, February 16

7:00 AM – 5:30 PM	-	Badge Pick Up
9:00 AM – 10:15 AM	-	Opening Keynote
10:30 PM – 5:30 PM	-	Concurrent Sessions

Thursday, February 17

7:30 AM – 5:00 PM	-	Badge Pick Up
8:00 AM – 9:00 AM	-	Keynote
9:15 AM – 10:45 PM	-	Concurrent Sessions
10:00 AM – 4:30 PM	-	Exhibit Hall Open
10:45 AM – 12:45 PM	-	Exhibitor Sessions & Dedicated Exhibit Hall
12:45 PM – 3:00 PM	-	Concurrent Sessions
3:00 PM – 4:30 PM	-	Exhibitor Sessions & Dedicated Exhibit Hall
4:30 PM – 5:30 PM	-	Keynote

Friday, February 18

7:30 AM – 5:00 PM	-	Badge Pick Up
8:00 AM – 9:00 AM	-	Keynote
9:00 AM – 3:30 PM	-	Exhibit Hall Open
9:00 AM – 11:00 AM	-	Exhibitor Sessions & Dedicated Exhibit Hall
11:00 AM – 2:30 PM	-	Concurrent Sessions
2:30 PM – 3:30 PM	-	Exhibitor Sessions & Dedicated Exhibit Hall
3:30 PM – 5:00 PM	-	Concurrent Sessions

Saturday, February 19

8:00 AM – 1:00 PM	-	Badge Pick Up
9:00 AM – 12:30 PM	-	Concurrent Sessions
12:45 PM – 2:00 PM	-	Closing Keynote

Schedule subject to change.
Complete schedule with session details will be available this fall.

LYON COUNTY SCHOOL DISTRICT
TRAVEL REQUEST

NOTE: All travel MUST have prior approval of the Superintendent or Board of Trustees. All requests must be submitted to the district office a minimum of FOUR (4) WEEKS PRIOR to a Board Meeting. A written report is due to the district office within two weeks of return. See LCSD Board Policy DG: Travel Policy for all requirements.

NAME(S) Of Attendees: Marva Cleven, Lisa Shea, David Nomicos, Hannah Hinson, Jennifer Mortensen

DATE of request: 1/6/2022

SCHOOL: DO, Fernley Area, Dayton Area, Yerington/SVS Area

NAME OF CONFERENCE: NASP 2022

(ATTACH conference program information and provide website address)

CITY/STATE OF CONFERENCE: Boston, Massachusetts

DATE OF DEPARTURE: February 14, 2022 DATE OF RETURN: February 19, 2022

Training/Travel/Conference is (check all that apply): Mandated by the state Mandated by the district Needed for certification/licensing Related to the District Performance Plan Related to our School Performance Plan Related to a specific program/course ✓ Other

Provide a detailed description below of the requested travel and how it will have a positive impact on student learning.

As the largest annual gathering of school psychologists, the convention is an important professional development opportunity. It offers more than 1,200 sessions and workshops over four days that will provide me with skills and strategies to improve the quality of services that our students receive.

By attending the NASP 2022 Annual Convention I will be able to:

- Attend sessions that will help me address issues that our district is facing.
- Learn strategies and techniques that will give me a new approach for specific cases.
- Collaborate with professionals from around the nation to learn what is working in their schools.
- See innovative products and services offered by top education companies in the exhibit hall.

Marva Cleven and Lisa Shea are attending as vendors with a School Psych recruiting booth.

TRAVEL APPROVED: (Yes) No DATE: 1/7/22 Marva Cleven
Site administrator or supervisor signature

TRAVEL APPROVED: (Yes) No DATE: 1/10/22
Superintendent or designee signature

Received by Superintendent's Office
DATE: 1-10-22

Request received at least 4 weeks prior to next board meeting? Yes (X) No ( )

Board Approved: Yes ( ) No ( ) **Date:**

**FAILURE TO COMPLETE ANY PART OF THIS FORM WILL RESULT IN THE FORM BEING RETURNED AND/OR TRAVEL DENIED.

ESTIMATED EXPENSES

Please ensure that you read and comply with Lyon County School District Policy DG: Travel Policy when completing this form and submitting for reimbursable items. Properly mark the funding source of the travel.

						District Office	Grant	School Site	Other
BUDGET#	280.639.0000.200.2213.331.10000.00.000				Total				
Registration Fees:	Attendees 5	x 120-659 Reg. fee		$	1,647.00		✓		
BUDGET#	280.639.0000.200.2213.580.10000.00.000								
Travel By:	Southwest Air			$	5,298.40		✓		
(Air, district car, private car for personal convenience, etc.)									
BUDGET#	280.639.0000.200.2213.580.10000.00.000								
Lodging:	Room rate	$ 239	x 5(2) 4(1) nights		$ 3,346.00		✓		
(Use GSA ratings for lodging and meals www.gsa.gov ATTENDEE WILL OWE DIFFERENCE if applicable) *lodging receipts must be obtained and sent to District Office upon return.*									
Meals:	Breakfast	$ 18	x 5(2) 6(3)	days	$ 504.00		✓		
	Lunch	$ 20	x 5(2) 6(3)	days	$ 560.00		✓		
	Dinner	$ 36	x 5(5)	days	$ 900.00		✓		
	Incidental	$ 5	x 5(2) 6(3)	days	$ 140.00		✓		
Substitutes:	# of Days		x $_____/day						
Other transportation fees: (i.e. car rental, taxi, shuttle, parking, mileage to/from airport, etc.)				$	200.00		✓		
Other Miscellaneous expenses: (attach explanation)				$					
TOTAL EXPENSES				$	12,595.40				

Conference Dates & Times:	February 15-17, 2022 7:00 to 5:50 February 18, 2022 7:00 to 4:50
Name of where conference/training is being held (i.e. Hotel, School, College, Convention Center):	John B. Hynes Convention Center

Do you need airline reservations? ☑ **Yes** ☐ **No**

Note: Conference registration and travel arrangements will only be made after school board approval. Only airfare, lodging, and conference registration are eligible for payment prior to traveling. All other expenses will be reimbursed after travel per LCSD Policy DG: Travel Policy.

Attach your preferred and most economical flight schedule (*i.e. Southwest, Delta, United, etc.)*

Date & Time you wish to **DEPART:**	Feb 14, 2022 6:05 AM Flight 2100/1366 for all 5
Date & Time you wish to **RETURN:**	Feb 18, 2022 1:50 PM Flight 230/1965 for Lisa/Marva Feb 19, 2022 6:40 AM Flight 3677/3018 for Psych
List any special notes here:	

Are you renting a car? ☐ **Yes** ☑ **No** How many Days? _____ **Note: Car insurance should be declined as the district insurance provides adequate coverage.**

Do you need lodging reservations? ☐ **Yes** ☑ **No**	Single ☐	Double ☐	Triple ☐
(Circle Preferences) **Note: Lodging must be made by Attendee or Site for purchase order payments only. "No" district office credit card charges.**	Smoking ☐		Non-Smoking ☐
GSA (Per Diem Rate) : _____	All travelers agree to share lodging as appropriate?	☐ **Yes**	☐ **No**
Register under what name(s)?	They will make their own reservations		
Name, Address, Phone number of lodging establishment:			

If this activity is sponsored by a large group, does the group have a block of rooms/code reservation name or number reserved in a particular hotel? ☐ Yes ☐ No

DEADLINE DATE : _____ **Code Information:** _____

NOTE: *Please furnish a copy of any information you have on the conference, workshop, training, etc.* ***Please email ORIGINAL travel form with SIGNATURES to Margaret Heim at the district office for approval. Keep copies at your site, as this paperwork will not be returned to you.***

NASP 2022 ANNUAL CONVENTION
REGISTRATION FORM

February 15–18, 2022 • Hynes Convention Center • Boston, MA

Please print or type all information for sections 1–10 and send to NASP Convention Registration, 11208 Waples Mill Road, Suite 112, Fairfax, VA 22030. Please make a copy of this form for your records. *Accepted credit cards include Visa and MasterCard only. Checks and money orders must be made payable to "NASP" in U.S. dollars. Please note that NASP is unable to accept checks covering more than one person's registration fee or any Purchase Orders.*

Name: (First) _____ **(Last)** _____

NASP Member Number: _____ **Email Address:** _____

Address: (Work or Home) _____

City: _____ **State/Province:** _____ **Zip/Postal Code:** _____

Phone: (Home) ___-___-____ **(Work)** ___-___-____

Cell: ___-___-____ **Number of Years Working in School Psychology:** _____

SECTION 1: REGISTRATION FEES (In Person) [FULL]

(Not including Documented Sessions in Section 3, NASP Convention Workshops in Section 4, Special Event in Section 5, or Boston Express Virtual Package in Section 6)

Check One:

	Member	Student Member	Nonmember
Early (Available through 11/3/21)	$259 ☐	$109 ☐	$469 ☐
Preconvention (Available 11/4/21–1/19/22)	$279 ☐	$119 ☐	$489 ☐
Full (Available after 1/19/22 and on site)	$309 ☐	$129 ☐	$519 ☐
School Principals	N/A	N/A	$120 ☐

School Principals:

School Name: _____

School Psychologist Attending With You:

Name: _____

Their Registration ID #: _ _ _ _ _ _

Section 1 Subtotal $ _____

SECTION 2: NASP MEMBERSHIP—Save on Convention Registration Fees!

If you are not yet a NASP member, join today to receive the discounted member convention registration rates. Visit **www.nasponline.org/membership** to access membership category descriptions and information on the many other benefits of NASP membership.

Select your membership expiration date depending on the time of year you are submitting your dues.

Membership Category	Membership Through June 30, 2022 Available Through December 31, 2021		Membership Through June 30, 2023 Available January 1–March 31, 2022	
Regular	M1	$220 ☐	M2	$330 ☐
Student	S1	$80 ☐	S2	$120 ☐
Early Career-1st Year	E1	$140 ☐	E2	$210 ☐
Early Career-2nd Year	F1	$170 ☐	F2	$255 ☐
Retired	R1	$90 ☐	R2	$135 ☐
Canadian	C1	$220 ☐	C2	$330 ☐
International	I1	$225 ☐	I2	$335 ☐
Associate	A1	$220 ☐	A2	$330 ☐
Student Associate	B1	$80 ☐	B2	$120 ☐
Common Address	Y1	$165 ☐	Y2	$245 ☐
Leave of Absence	L1	$75 ☐	L2	$110 ☐

Student Members:

Name of University _____

Expected Graduation Year (Terminal Degree)

_____

Common Address Members:

Name of Regular Member With Whom You Reside

_____

Regular Member's Member Number

_____

Leave of Absence Members:

Explanation of Leave of Absence

_____

Section 2 Subtotal $ _____

SECTION 3: DOCUMENTED SESSIONS (In Person)

(Available with payment of convention registration fee only.) The fee for each Documented Session ($10 for NASP members/$15 for nonmembers) includes an entrance ticket, guaranteed seat—on a first-come, first-served basis—and documented CPD credit. NASP Documented Sessions offer NASP-approved CPD. NASP also is approved by the American Psychological Association to sponsor continuing education for psychologists. NASP maintains responsibility for this program and its content. For additional information on sessions, visit **www.nasponline.org/NASP2022**.

Wednesday, 2/16/22	**Thursday, 2/17/22**	**Friday, 2/18/22**
DS001 ☐	DS003 ☐	DS006 ☐
DS002 ☐	DS004 ☐	DS007 ☐
	DS005 ☐	DS008 ☐

Section 3 Subtotal $ _____

SECTION 4: NASP CONVENTION WORKSHOPS (In Person)

(Available with payment of convention registration fee only.) Workshop fee includes an entrance ticket, guaranteed seat—on a first-come, first-served basis—and NASP-approved documented CPD credit. NASP also is approved by the American Psychological Association to sponsor continuing education for psychologists. NASP maintains responsibility for this program and its content. For additional information about NASP Convention Workshops, visit **www.nasponline.org/NASP2022.**

HALF-DAY WORKSHOPS: Member: $95; Student Member: $95; Non-Member: $130

Please indicate your first and second choices. (Pay for your first-choice sessions only.)

TUE	1st	2nd	WED	1st	2nd	THU	1st	2nd	FRI	1st	2nd
9:00 a.m.–12:15 p.m.						**9:00 a.m.–12:15 p.m.**			**8:30–11:45 a.m.**		
WS001						WS013			WS021		
WS002						WS014			WS022		
WS003						WS015			WS023		
WS004						WS016			WS024		
1:30–4:45 p.m.			**2:30–5:45 p.m.**			**1:30–4:45 p.m.**			**12:45–4:00 p.m.**		
WS005			WS009			WS017			WS025		
WS006			WS010			WS018			WS026		
WS007			WS011			WS019			WS027		
WS008			WS012			WS020			WS028		

PREPaRE WORKSHOPS:

Please indicate your preference(s). (Fees include participant materials.)

	Member:	**Nonmember:**		**Member:**	**Nonmember:**
WS029 (Workshop #1):	$170	$244	WS031 (ToT Workshop #1):	$245	$290
WS030 (Workshop #2):	$235	$294	WS032 (ToT Workshop #2):	$310	$369

TUE	1st	THU & FRI	1st	TUE & WED	1st	THU & FRI	1st
8:30 a.m.–5:00 p.m.		**9:00 a.m.–5:00 p.m.**		**9:00 a.m.–5:00 p.m., Tue. & 2:00–5:45 p.m., Wed.**		**9:00 a.m.–5:00 p.m.**	
WS029		WS030		WS031		WS032	

Section 4 Subtotal $ _____

SECTION 5: SPECIAL EVENT

Preregistration and processing fees are required for the special event listed below. Visit **www.nasponline.org/NASP2022** for more details about this and other special events occurring during the convention.

American Red Cross Disaster Mental Health Service Introduction [SE001] _____ x $10 = $_____

Section 5 Subtotal $ _____

SECTION 6: BOSTON EXPRESS VIRTUAL PACKAGE

Available only to individuals who do *not* attend the in-person convention in Boston.

This interactive, online experience allows you to livestream all eight 80-minute Documented Sessions and chat with other virtual attendees of Documented Sessions at the same time. This is a convenient, low-cost way to pick up new skills, learn from experts in the profession, and earn NASP-approved, documented CPD from the comfort of your own home! NASP also is approved by the American Psychological Association to sponsor continuing education for psychologists. NASP maintains responsibility for this program and its content. For additional information on what topics will be covered and when these sessions will be presented, see the Documented Sessions section of the 2022 Convention Preliminary Flyer or visit **www.nasponline.org/NASP2022**.

Check One:	Member	Student Member	Nonmember
Early (Available through 11/3/21)	$149 ☐	$59 ☐	$359 ☐
Preconvention (Available 11/4/21–1/19/22)	$149 ☐	$59 ☐	$359 ☐
Full (Available after 1/19/22 and on site)	$199 ☐	$79 ☐	$409 ☐

Section 6 Subtotal $ _____

SECTION 7: DONATIONS

Contribution to the Minority Scholarship Fund [CON1] $ _____

Section 7 Subtotal $ _____

SECTION 8: CODE OF CONDUCT, CANCELATION POLICY, AND WAIVERS

NASP is committed to providing a safe, productive, and welcoming in-person and virtual convention environment in which diverse participants may learn, network, and enjoy the company of colleagues within an atmosphere of mutual respect. I recognize and appreciate that I am part of a shared responsibility to create and maintain such an environment for the benefit of all in-person and virtual convention registrants. By participating in the NASP 2022 Annual Convention, I agree to adhere to this important Code of Conduct. I recognize and agree that, if NASP determines that I have violated this Code of Conduct, NASP shall have the right to take any action deemed necessary and appropriate including, without limitation, immediate removal from the 2022 Annual Convention without warning or refund, and that NASP shall have the right to prohibit my attendance at any future NASP in-person or virtual meeting.

Cancellations will not be accepted after January 19, 2022, or on site. A $50 processing fee will be deducted from all registration refunds.

If I attend the convention in Boston, I acknowledge that I am physically able to take part in all convention activities (such as educational sessions and special events). I assume full responsibility for my own well-being, have chosen to participate in the NASP 2022 Annual Convention of my own free will, and agree not to allow any other individual to participate in my place. In case of damage or injury to myself or my personal property, I will indemnify and hold harmless NASP and its officers, directors, employees, agents, and members and bear all costs they incur for all loss, expense, damage, causes of action, claims, or demands of whatever kind and nature, including judgments and interest.

I consent and authorize NASP to copyright, use, and publish any of the images or recordings in any format taken of me during any NASP event. I understand these images may be used for a variety of purposes and may appear on the NASP website, in NASP publications, promotional materials, or any other media now known or to be invented. I agree that NASP will not be responsible for unauthorized use of the images or recordings. I am aware that I am not entitled to any compensation and that the images may appear with or without my name.

I have read, understand, and agree to abide by each of the policies included in the above paragraphs of Section 8.

Signature: _____ Date: _____

SECTION 9: PAYMENT METHOD

Please complete for your registration to be processed. Purchase Orders cannot be accepted.

SECTION 1 $_____ SECTION 2 $_____ SECTION 3 $_____ SECTION 4 $_____ SECTION 5 $_____ SECTION 6 $_____ SECTION 7 $_____

☐ Check No. _____ ☐ Credit Card No. _____ ☐ Visa ☐ MC Exp. Date _____ (M M D D Y Y)

Name as it appears on credit card: _____

☐ Billing address same as on page one.

Authorized Cardholder's Signature: _____

Cardholder Billing Address: _____

TOTAL ENCLOSED (Sections 1–7) $ _____

SECTION 10:

COVID-19 SAFETY ACKNOWLEDGMENT, LIABILITY WAIVER, AND RELEASE OF CLAIMS

(For all Convention Attendees)

I plan to attend the National Association of School Psychologists ("NASP") Convention at the Hynes Convention Center (the "Center"), Marriott Boston Copley Place, and Sheraton Boston (the "Hotels") in Boston, Massachusetts between February 15, 2022, and February 18, 2022, (the "Convention").

I: (i) understand that my travel to and from, and my attendance at, the Convention may expose me to an increased risk of contracting COVID-19, (ii) understand that NASP cannot guarantee that I will not become infected with COVID-19, or a variant thereof, (iii) acknowledge that I will attend the Convention at my own free will and risk, and (iv) acknowledge that I will abide by all protocols existing during the Convention.

I hereby acknowledge the contagious nature of COVID-19 and voluntarily assume the risk that I may be exposed to, or infected by, COVID-19 by traveling to and from and/or by attending the Convention, and that such exposure or infection may result in illness, permanent disability, or death. I understand that such injury may result from the actions, inactions, omissions or negligence of myself and others, including, but not limited to NASP employees, Convention attendees, the Center and its employees, the Hotels and their employees, exhibitors, or other groups or persons present in the Center or Hotels unrelated to the Convention.

I hereby release, covenant not to sue, discharge, and hold harmless NASP and its employees, members, agents, and representatives of and from all liabilities, claims, actions, damages, costs, and expenses of any kind arising out of or relating to my voluntary attendance at the Convention. I understand and agree that this release includes any claims based on the actions, inactions, omissions, or negligence of NASP, its employees, agents, and representatives, whether a COVID-19 infection occurs before, during or after the Convention.

I agree to comply with all COVID-related procedures that may be implemented by NASP and the Center, including, but not limited to, the Protocols and mask wearing and social distancing requirements and restrictions on certain activities that carry a higher COVID-related risk, to protect the health and safety of all Convention attendees. Additionally, I agree to self-monitor for signs and symptoms of COVID-19, and if I experience any COVID-19 related symptoms during the Convention I will immediately: (i) notify registration personnel at one of the NASP Assisted Registration counters, and (ii) discontinue my participation and take all appropriate action to limit my exposure to others.

I agree that I: (i) may only attend the Convention if I agree to the terms set forth in this Waiver and Release, (ii) will abide by all federal, state, and local safety COVID-19 health and safety guidelines prior to the Convention, and (iii) will adhere to the Protocols while attending the Convention.

Signature: _____ Print Name: _____

Date: _____

NASP
NATIONAL ASSOCIATION OF School Psychologists

Schedule of Events

(Schedule subject to change)

Tuesday, February 15

7:00 a.m.–5:00 p.m.	**Registration**
8:00–9:00 a.m.	**Welcome Orientation**
9:00 a.m.–4:45 p.m.	**Workshops**
10:00 a.m.–5:50 p.m.	**Educational Sessions**
9:00 p.m.–12:00 a.m.	**Welcome Party**

Wednesday, February 16

7:00 a.m.–5:00 p.m.	**Registration**
7:15–10:30 a.m.	**NASP Convention Workshops**
8:00–10:30 a.m.	**Educational Sessions**
11:00 a.m.–12:30 p.m.	**General Session**
12:30–6:30 p.m.	**Exhibit Hall Open**
1:00–6:30 p.m.	**Poster Presentations**
2:30–5:45 p.m.	**Workshops**
2:30–5:50 p.m.	**Educational Sessions**

Thursday, February 17

7:00 a.m.–5:00 p.m.	**Registration**
8:00 a.m.–5:50 p.m.	**Educational Sessions**
9:00 a.m.–4:45 p.m.	**Workshops**
9:00 a.m.–5:00 p.m.	**Exhibit Hall Open**
9:30 a.m.–5:00 p.m.	**Poster Presentations**

Friday, February 18

7:00 a.m.–5:00 p.m.	**Registration**
8:00 a.m.–4:50 p.m.	**Educational Sessions**
8:30 a.m.–4:00 p.m.	**Workshops**
9:00 a.m.–1:00 p.m.	**Exhibit Hall Open**
9:00 a.m.–1:00 p.m.	**Poster Presentations**

National Association of School Psychologists
4340 East West Highway, Suite 402, Bethesda, MD 20814
P: 301-657-0270 | Toll Free: 866-331-NASP | F: 301-657-0275

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An official website of the United States government

M&IE Breakdown

Find M&IE total and breakdown by meal for travel in the continental U.S.

1. Determine the location where you will be working while on official travel.
2. Look up the location-specific information at www.gsa.gov/perdiem.
3. On the results page, click Meals & Incidentals (M&IE) Rates to jump to the M&IE rates table.

I'm interested in: Lodging Rates | Meals & Incidentals (M&IE) Rates | New Search

4. Find the row for your specific location and note the amount listed for M&IE total, breakfast, lunch, dinner, incidentals, and first and last day of travel.

Have travel policy questions? Use our 'Have a Question?' site

Find COVID-19 Va
Near You

Visit Vaccines.gov

Or Call 1-800-232-023

WE CAN DO THIS

CDC

Traveling?
Find Resources to Help

Additional Resources

- 2015 GTAC Report
- 2003 GPDAB Report

M&IE Breakdown FY 2022

M&IE Total[1]	Continental Breakfast/ Breakfast[2]	Lunch[2]	Dinner[2]	Incidental Expenses	First & Last Day of Travel[3]

M&IE Total[1]	Continental Breakfast/ Breakfast[2]	Lunch[2]	Dinner[2]	Incidental Expenses	First & Last Day of Travel[3]
$59	$13	$15	$26	$5	$44.25
$64	$14	$16	$29	$5	$48.00
$69	$16	$17	$31	$5	$51.75
$74	$17	$18	$34	$5	$55.50
$79	$18	$20	$36	$5	$59.25

[1] This column lists the full daily amount federal employees receive for a single calendar day of travel when that day is neither the first nor last day of travel.

[2] The separate amounts for breakfast, lunch and dinner listed in the chart are provided should you need to deduct any of those meals from your trip voucher. For example, if your trip includes meals that are already paid for by the government (such as through a registration fee for a conference), you will need to deduct those meals from your voucher. Refer to Section 301-11.18 of the Federal Travel Regulation for specific guidance on deducting these amounts from your per diem reimbursement claims for meals furnished to you by the government. Other organizations may have different rules that apply for their employees; please check with your organization for more assistance.

[3] This column lists the amount federal employees receive for the first and last calendar day of travel. The first and last calendar day of travel is calculated at 75 percent.

Find M&IE breakdown by meal for foreign and outside the continental U.S. (OCONUS) travel

Deductions to M&IE rates for localities in both nonforeign areas and foreign areas shall be allocated as shown in this table. For information as to where to access per diem rates for various types of Government travel, please consult the table in §301-11.6.

NASP 2022 ANNUAL CONVENTION

FEBRUARY 15–18, 2022 | Hynes Convention Center | Boston, MA | **#NASP2022**

Note: You Must Have an Active Convention Registration for Your Housing Request Form to Be Processed!

Housing Deadline: Wednesday, January 20, 2022

First Name _____ Last Name _____ Professional Suffix _____

Company or Institution _____ Convention Registration Confirmation Number **(Required)** _____

Mailing Address _____

City _____ State/Province _____ Country _____ Zip+4 Postal Code _____

Daytime Telephone (Country and City Codes) / Extension _____ Fax (Country and City Codes) _____

Email Address **(Required for Confirmations)** _____

☐Attendee ☐Student Attendee ☐Session Presenter ☐Workshop Presenter ☐Exhibitor

OFFICIAL NASP CONVENTION COHEADQUARTERS HOTELS:

Hotel accommodations will be made on a first-come, first-served basis. All convention hotels are nonsmoking. Reservation requests made directly with hotels will NOT receive NASP's discounted rates. The tax per night is 16.45%.

	Hotels	Rates
	Boston Marriott Copley Place	$229 Single, $239 Double & Double/Double, $249 Triple, and $259 Quad
	Sheraton Boston	$229 Single, $239 Double & Double/Double, $269 Triple, and $309 Quad

Arrival Date:_____ **Departure Date:** _____

Share With:_____, _____, _____

Special Requests: _____

NASP cannot guarantee bed type or special requests. Please confirm your request with the hotel upon check-in. Some special requests such as a rollaway bed or crib may cost additional money.

ROOM GUARANTEE: Hotel reservations must be guaranteed by a credit card. Credit card listed below will be used for hotel guarantee:

☐AmericanExpress ☐MasterCard ☐Visa ☐Discover

☐ I would like to send a check to guarantee my hotel deposit after I receive my hotel confirmation. Check deposits for hotel room guarantee must be made out to the hotel and mailed directly to the NASP Housing Center. Please be sure to include a copy of your acknowledgment letter for proper application of funds. Please note the hotel s reserve the right to cancel your hotel room if they do not receive your check guarantee a minimum of two (2) weeks prior to your arrival date.

I understand that the hotel will charge one night's room and tax deposit to the credit card on file. The hotel will keep this deposit if I cancel my reservation less than seventy-two (72) hours prior to my arrival date or if I fail to check in on my confirmed arrival date.

Card Number _____ Expiration Date (must be later than 02//22) _____

Cardholder's Name as it Appears on Card (Please Print) _____

Cardholder's Signature (Required, Authorizing Charge) _____ Date _____

QUESTIONS? PLEASE CONTACT THE NASP HOUSING CENTER AT 1-800-811-5947, 571-549-4526, OR VIA EMAIL AT *NASPHOUSING@SPARGOINC.COM*.

HOUSING FORMS MUST BE RECEIVED BY THURSDAY, JANUARY 20, 2022.

We strongly encourage you to submit your Housing Form early. Housing Forms will be processed on a space-available basis and may be subject to higher rates if received after January 20, 2022. All reservations will be confirmed within three (3) to five (5) business days after receipt of your Housing Form. If you have not received your housing confirmation within this time, please contact the NASP Housing Center.

CHANGE AND CANCELLATION POLICY

On or before January 20, 2022, you may cancel or make changes to your reservation in writing or online. Written requests should be sent to the NASP Housing Center and will be acknowledged with a confirmation within five (5) business days. To change or cancel your reservation online, you will need your confirmation number and the email address used to make your reservation. Online requests are acknowledged with an immediate email confirmation.

If you need to cancel your reservation(s) and fail to do so at least seventy-two (72) hours prior to your arrival date, or if you fail to check in on your confirmed arrival date, your first night's deposit plus applicable taxes will not be refunded.

4 Ways to Make a Reservation:

☐ **Internet**
www.nasponline.org/convention

☐ **Phone**
Domestic: 1-800-811-5947
International: 571-549-4526

☐ **Mail**
NASP Housing Center
SPARGO, Inc.
11208 Waples Mill Road, Suite 112
Fairfax, VA 22030

☐ **Fax**
703-563-2715

Log in Español

FEB 14 - 19
RNO → BOS Modify

Depart: RNO → BOS

Reno/Tahoe, NV - RNO to Boston (Logan), MA - BOS

Government taxes & fees included
All fares are rounded up to the nearest dollar.

$ Points

SAT Feb 12 | SUN Feb 13 | MON Feb 14 | TUE Feb 15 | WED Feb 16 | Low Fare Calendar

First 2 bags fly free®
Weight, size & excess limits apply

Sort by Departure time

Departing flights	Number of stops	Duration	Business Select®	Anytime	Wanna Get Away®
Low fare Fastest # 2100 / 1365 6:05AM → 5:40PM	1 stop Change planes DEN	8h 35m	$485	$445	$375
# 1452 / 410 9:35AM → 9:50PM	2 stops Change planes MDW	9h 15m	$541	$501 4 left	$431 4 left

Return: BOS → RNO

Boston (Logan), MA - BOS to Reno/Tahoe, NV - RNO

Government taxes & fees included
All fares are rounded up to the nearest dollar.

$ Points

THU Feb 17 | FRI Feb 18 | SAT Feb 19 | SUN Feb 20 | MON Feb 21 | Low Fare Calendar

First 2 bags fly free®
Weight, size & excess limits apply

Sort by Departure time

Returning flights	Number of stops	Duration	Business Select®	Anytime	Wanna Get Away®
Low fare Fastest # 3677 / 3018 6:40AM → 2:05PM	1 stop Change planes DEN	10h 25m	Unavailable	$731	Unavailable
# 2507 / 2858 11:10AM → 8:45PM	2 stops Change planes MCO	12h 35m	Unavailable	$736 2 left	Unavailable

Save up to $375 with Flight + Hotel⁴ See packages Continue

Important fare and schedule information

- All fare and fare ranges are subject to change until purchased.
- Flight ontime performance statistics can be viewed by clicking on the individual flight numbers.
- All fare and fare ranges listed are per person for each way of travel.

Log in Español

FEB 14 - 18
RNO → BOS Modify

Depart: RNO → BOS

Reno/Tahoe, NV - RNO to Boston (Logan), MA - BOS

Government taxes & fees included
All fares are rounded up to the nearest dollar.

$ Points

SAT Feb 12 | SUN Feb 13 | MON Feb 14 | TUE Feb 15 | WED Feb 16 | Low Fare Calendar

First 2 bags fly free®
Weight, size & excess limits apply

Sort by Departure time

Departing flights

	Number of stops	Duration	Business Select®	Anytime	Wanna Get Away®
Low fare Fastest # 2100 / 1365 6:05AM → 5:40PM	1 stop Change planes DEN	8h 35m	$447	$407 4 left	$337 4 left
# 1452 / 410 9:35AM → 9:50PM	2 stops Change planes MDW	9h 15m	$541	$501 4 left	$431 4 left

Return: BOS → RNO

Boston (Logan), MA - BOS to Reno/Tahoe, NV - RNO

Government taxes & fees included
All fares are rounded up to the nearest dollar.

$ Points

WED Feb 16 | THU Feb 17 | FRI Feb 18 | SAT Feb 19 | SUN Feb 20 | Low Fare Calendar

First 2 bags fly free®
Weight, size & excess limits apply

Sort by Departure time Filter by All day

Returning flights

	Number of stops	Duration	Business Select®	Anytime	Wanna Get Away®
Low fare # 380 / 1183 5:20AM → 5:20PM	2 stops Change planes LAX	15h 0m	$747	$711	Unavailable
Low fare Fastest # 1243 / 187 5:45AM → 1:55PM	2 stops Change planes MDW	11h 10m	$747	$711	Unavailable
Low fare # 230 / 1965 1:50PM → 10:10PM	2 stops Change planes PHX	11h 20m	$747	$711	Unavailable
# 792 / 2527 2:05PM → 11:05PM	1 stop Change planes DEN	12h 0m	$767 3 left	$731	Unavailable

Lyon County School District
Consent Agenda Item

Date: January 25, 2022

To: Board of School Trustees

From: Wayne Workman, Superintendent

Re: School Bus Purchase

Recommendation

That the Board of School Trustees approve the acquisition of three school busses in the amount of $548,751 to be paid from the FY22 general fund.

The Board of School Trustees adopted Lyon County School District Board Policy DJ to ensure the timely replacement of school buses to lower operation costs, increase safety, improve efficiency, reduce emissions and permit for financial planning.

Based on the expertise of the District Transportation management and mechanics, Lyon County School District has historically had better success with Blue Bird buses than any other school bus makes. The District's mechanics are more familiar with Blue Bird buses and generally prefer to work on them over any other make. Currently, Bryson Sales & Service Inc. based in Centerville, Utah, is the authorized Blue Bird dealer for Nevada. Using the State of Utah best value cooperative contract, the quote of $182,917 per bus.

State of Nevada Purchasing Contracts, NRS 332.195, specifies that local governments (including school districts) may join or use the contracts of the State of Nevada, other local governments or another state with the authorization of the contracting vendor. This statute is designed to allow smaller entities to benefit from the buying power of larger governmental entities. This is open to all dealers who choose to participate and meet the requirements established by the State of Nevada Purchasing Division.

Budget Considerations

The projected cost of the three Blue Bird is $548,751 to be paid from FY22 general fund.

Attachments:

Lyon County School District Board Policy DJ – Bus and District Vehicle Acquisition and Liquidation
Bryson Sales & Service Inc vehicle quote

Respectfully Submitted,
Wayne Workman, Superintendent

LYON COUNTY SCHOOL DISTRICT

BOARD POLICY _____DJ

BUS AND DISTRICT VEHICLE ACQUISITION AND LIQUIDATION

The Lyon County School District will provide for the timely replacement of school buses and district vehicles. The Board of Trustees and District administration recognizes that timely replacement of school buses and district vehicles lowers operational costs, increases safety, improves efficiency, reduces emissions and permits for financial planning. The District will follow the industry standards of The National Association of State Directors of Pupil Transportation Services (NASDPTS) when considering replacement options.

The Board of Trustees reserves the right to modify, freeze, cancel or make other changes to the policy as economic realities or uncertainties may dictate a lack of resources to fund the replacement options.

Policy #DJ

Adopted 9/22/15

BUS AND DISTRICT VEHICLE PURCHASES AND LIQUIDATION – ADMINISTRATIVE REGULATIONS

A replacement schedule will be developed based on NASDPTS industry standards and the schedule will be reviewed on an annual basis by the Transportation Supervisor and Director of Finance with ultimate approval by the Board of Trustees as part of the budget process. The Transportation Supervisor will be responsible for determining which buses/district vehicles in the fleet will be replaced. The decision to replace will be determined in accordance with industry standards, including an analysis of the vehicle's mechanical worthiness, total miles, age and operating and maintenance costs. Other best practices will also be implemented including route rotation plans to ensure buses accrue mileage evenly and to reduce unequal bus wear.

15-Year Bus Replacement Option

Replacing buses every 15 years would meet the high end of the NASDPTS industry standard. A 15 – year plan requires purchasing eight (8) buses per year (one (1) for growth and seven (7) for replacement).

Modified 15-Year Bus Replacement Option

The financial burden of a bus replacement plan can be smoothed if the number of buses required for a 15-year plan was partially funded with bond funds every 5 years. With this plan, six (6) buses are purchased each year instead of eight (8). In the 5th year of the cycle, an additional nine (9) buses would be purchased with bond funds bringing the total number of buses purchased that year to fifteen (15).

District Vehicle Replacement

District vehicles will be acquired and liquidated as needed and determined by the Director of Finance and Transportation Supervisor in accordance with the aforementioned provisions. The same industry standards used for buses will be used for district vehicles.

Liquidation of Buses and District Vehicles

Buses and district vehicles may be liquidated at the discretion of the Director of Finance and Transportation Supervisor.

Bryson Sales & Service Inc.
1022 West 950 North,
Centerville, Utah 84014
Phone 801-295-1875 FAX 801-298-4750

"WE SERVICE WHAT WE SELL"
Since 1969

Quote #
RE21042C
Contract MA812

LYON COUNTY SCHOOL DISTRICT
25 EAST GOLDFIELD AVENUE
YEARINGTON, NV 89447
Les Evasovic
775-763-6800
levasovic@loncsd.org

Quote Date: *01/10/22*	*Expected Delivery Date:* ***150-180 Days ARO***	***T3 REAR ENGINE***

2021-2022 UTAH STATE QUOTE PRICE

QTY		CATEGORY	MAKE MODEL WHEELBASE CAPACITY	PRICE	EXTENDED
			REQUIRED AND AVAILABLE ADDITIONAL OPTIONS OR (CREDITS)		
1	**INCL**	**T3RE 4006**	**Body W/ 273 Inch Wheelbase Seated For 84**	**$ 135,864**	**$ 135,864**
			BODY SPECIFICATIONS		
1	**OPTION**	**0016100**	**EMERGENCY EQUIPMENT CMPT FRONT BULKHEAD**	**$ 163**	**$ 163**
1	**OPTION**	**0018602**	**SINGLE LUGGAGE LH BETWEEN WHEELS 16 CU FT**	**$ 660**	**$ 660**
1	**OPTION**	**0018007**	**PASS THRU LUGGAGE COMPT 122 CU FT**	**$ 4,218**	**$ 4,218**
1	INCL	0019802	KEY LOCK BATTERY DOOR	$ -	$ -
1	INCL	0021704	VANDAL LOCK - REAR EMERGENCY WINDOW	$ -	$ -
1	INCL	0021802	VANDAL LOCK - PLUG TYPE SIDE EMERGENCY DOOR	$ -	$ -
1	INCL	0025200	STEPWELL PROTECTION	$ -	$ -
1	INCL	0037402	RETAINER SIDE EMERG DOOR LH	$ -	$ -
1	INCL	0042900	EMERGENCY DOOR LH 28IN	$ -	$ -
1	INCL	0043600	3 POINT BAR LOCK SIDE	$ -	$ -
1	INCL	0050506	FUEL TANK DOOR SPRING LOADED	$ -	$ -
1	INCL		DEF ACCESS PANEL 15" X 11"W	$ -	$ -
1	INCL	0058200	FLAPS FRONT FULL LENGTH	$ -	$ -
1	INCL	0058600	FLAPS REAR WITH BB LOGO	$ -	$ -
1	INCL	0060000	FENDERS REAR RUBBER	$ -	$ -
1	INCL	0060500	FENDERS FRONT RUBBER	$ -	$ -
1	INCL	0066101	FIRE EXTINGUISHER 5 LB DRY W/HOSE (DRIVERS CPT)	$ -	$ -
1	INCL	0075400	TRIANGULAR WARNING DEVICE FLOOR	$ -	$ -
1	INCL	0098400	PLYWOOD FLOOR SCREWED DOWN	$ -	$ -
1	INCL	0098909	PLYWOOD FLOOR 5/8IN BB MARINE GRADE, 4006	$ -	$ -
1	**OPTION**	**0101400**	**STEEL FLOOR TRIM (COVE MOLDING)**	**$ 77**	**$ 77**
1	**OPTION**	**0148504**	**INSULATION BODY FIBERGLASS ADDITION**	**$ 7**	**$ 7**
1	INCL	0150200	INSULATED DRIVERS AREA	$ -	$ -
1	**INCL**	**0150500**	**I-1 CAPACITY (NO) PASSENGERS**	**$ -**	**$ -**
1	INCL	0150600	SOUND DEADENING SPRAY COAT 1/16 THK	$ -	$ -
1	INCL	0150702	ACOUSTIC HEADLINING FULL LENGTH	$ -	$ -
1	INCL	0156100	EMERGENCY DOOR ARROWS	$ -	$ -
1	INCL	0192202	DAYTIME RUNNING LIGHTS	$ -	$ -
1	INCL	0202001	LAMPS, HARARD, 2 AMBER 6", ENG CMPT	$ -	$ -
1	INCL	0223000	DOOR SWITCH STEPWELL LIGHT	$ -	$ -
1	INCL	0232400	EXTERIOR SOLID NSBY	$ -	$ -
1	INCL	0232518	LOGO, BIRD ONLY, VINYL, BLACK	$ -	$ -
1	INCL	0233003	PAINT DESIGN, BRIGHT WHITE ROOF, 12.5"	$ -	$ -
1	INCL	0244914	GALVALUME I/S PANELS, FULL HEM TEXTURIZED, 4006	$ -	$ -
1	INCL	0283614	SEAT BELT, DRIVER'S, 3 PT, SINGLE RETRACT, BLACK	$ -	$ -
1	INCL	0311000	GRIP HANDLES ABOVE WINDSHIELD	$ -	$ -
1	INCL	0318301	VISOR, ACRYLIC, LEFT SIDE, ADJUSTABLE	$ -	$ -
1	INCL	0318311	EDGE TRIM, PADDED, BLACK FINYL, VISOR	$ -	$ -
1	INCL	0331501	2 PC CURVED TINTED WINDSHIELD	$ -	$ -
1	INCL	0347314	77" HEADROOM 4006	$ -	$ -
1	INCL	STANDARD	ELEC INTERMITTENT W/S WIPERS SGL SW	$ -	$ -
1	INCL	0444900	AIR HORN MOUNTED UNDER FLOOR W/ FLOOR MOUNT SWITCH	$ -	$ -
1	**OPTION**	**0626600**	**UNDERCOAT BOTTOM & SIDES PASSTHROUGH**	**$ 84**	**$ 84**
1	INCL	0626601	UNDERCOAT, MODIFIED WAX, PREMIUM	$ -	$ -

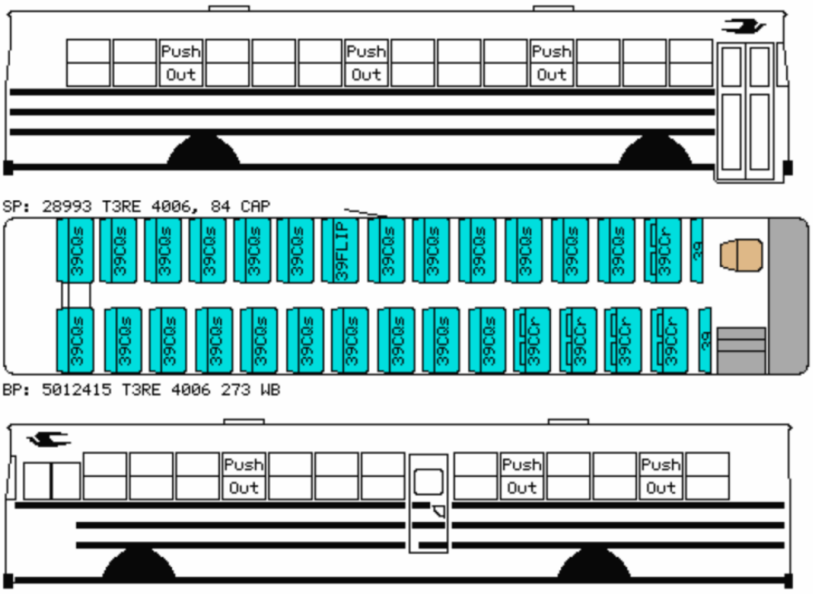
1	INCL	3000100	ACCESSORY POWER SOCKET	$	-	$	-
1	INCL	3002601	FAN AUXILIARY UPPER RIGHT 6"	$	-	$	-
1	INCL	3002603	FAN AUXILIARY UPPER CENTER 6"	$	-	$	-
2	INCL	3002901	WIRING VENT ROOF HATCH BUZZER	$	-	$	-
2	**OPTION**	**3003025**	**VENT, SPHEROS, STANDARD**	**$**	**321**	**$**	**642**
1	**OPTION**	**3005601**	**HOSE HEATER SILICONE W/ CONSTANT TORQUE CLAMPS**	**$**	**-**	**$**	**-**
1	**OPTION**	**3005702**	**SWITCH NOISE SUPPRESSION LATCHING (ID, NV)**	**$**	**-**	**$**	**-**
1	INCL	STANDARD	FRONT HEATER/DEFROSTER 90,000 BTU	$	-	$	-
1	INCL	3006001	HEATER 12K, DRIVERS	$	-	$	-
1	INCL	3006023	HEATER,80K,LH,FRONT,FLOOR MOUNTED, DUAL	$	-	$	-
1	**OPTION**	**3006027**	**HEATER 80K RH REAR F/M**	**$**	**629**	**$**	**629**
1	INCL	3010215	CLEARANCE/MARKER, LED, 2 AMBER FRONT 2 RED REAR	$	-	$	-
1	INCL	3010310	ID GROMMET MOUNT, LED, 3 AMBER FRONT CAP 3 RED REAR CAP	$	-	$	-
1	INCL	3010510	INTERMEDIATE MARKER LED, 2 AMBER ROOF MTD. EACH SIDE AT/NEAR MII	$	-	$	-
1	INCL	3011605	LIGHTS DIRECTIONAL REAR 7" AMBER LED	$	-	$	-
1	INCL	3011721	LIGHTS DIR SIDE OVAL FORWARD AMBER LED OVER WHEEL	$	-	$	-
1	**OPTION**	**3011723**	**LIGHTS DIR SIDE OVAL REARWARD AMBER LED OVER WHEEL**	**$**	**72**	**$**	**72**
1	INCL	3012003	LIGHTS DIRECTIONAL FRONT 7" AMBER LED	$	-	$	-
1	INCL	3012103	WIRING DIR SIDE FRONT BELTLINE	$	-	$	-
1	INCL	3012105	WIRING DIR SIDE REAR BELTLINE	$	-	$	-
1	INCL	3015101	LIGHTS DOME 15 CANDLEPOWER	$	-	$	-
1	**OPTION**	**3015105**	**LIGHTS DOME 120 LUMENS LED**	**$**	**362**	**$**	**362**
1	**OPTION**	**3015504**	**LIGHT 2 DOME DRIVERS LED SEPARATE SW**	**$**	**59**	**$**	**59**
1	INCL	3015703	DOME LIGHT SWITCH REAR 2 LIGHTS/2 ROWS	$	-	$	-
1	INCL	3015803	DOME 2 ROW/2 SWITCHES F & R CONFIG	$	-	$	-
1	INCL	3017306	LIGHTS 4" LED, STOP/TAIL, VANDAL RESIST	$	-	$	-
1	INCL	3017503	LIGHTS 7" STOP/TAIL LED	$	-	$	-
1	INCL	3017607	LIGHTS 4" BACKUP LED, VANDAL RESIST	$	-	$	-
1	**OPTION**	**3018401**	**ARM CONDITION (SCC) NOT ACC MAINTAINED**	**$**	**-**	**$**	**-**
1	**OPTION**	**3018502**	**SLEEPING CHILD CHECK SCC DORAN**	**$**	**122**	**$**	**122**
1	**OPTION**	**3018603**	**ARMING SCC 10 MIN W/IGN OR WARN LGTS**	**$**	**-**	**$**	**-**
1	**OPTION**	**3018701**	**ALARM CONDITION SCC ENTRANCE DOOR**	**$**	**-**	**$**	**-**
1	**OPTION**	**3018801**	**ALARM INDICATION SCC HEADLIGHTS & HORN**	**$**	**-**	**$**	**-**
1	**OPTION**	**3019512**	**MONITOR UNIV EXTERIOR LT DORAN**	**$**	**172**	**$**	**172**
1	INCL	3019605	HOODS, WARNING LIGHTS, INDIVIDUAL	$	-	$	-
1	INCL	3019902	SYSTEM WARNING 8-LGT NON-SEQ	$	-	$	-
1	INCL	3020019	LIGHTS WARNING 8-LGT AMB/RED LED	$	-	$	-
1	INCL	3020102	SEQUENCE W/L SYSTEM, NON SEQUENTIAL	$	-	$	-
1	INCL	3021002	SWITCH W/L MASTER LOC RH	$	-	$	-
1	INCL	3021004	SWITCH W/L START LOC RH	$	-	$	-
1	**OPTION**	**3021006**	**SWITCH STOP/CROSS CANCEL, LOC RH**	**$**	**-**	**$**	**-**
1	INCL	3021008	SWITCH W/L EM OVERRIDE LOC RH	$	-	$	-
1	INCL	3021010	LIGHTS PILOT W/L SYSTEM LOC RH	$	-	$	-
1	INCL	3021018	SWITCH DOOR CONTROL LOC RH	$	-	$	-
1	INCL	3021104	CONTROLS CONFIG W/L OPT #4 8-LGT RH	$	-	$	-
1	INCL	3021802	SWITCH W/L MASTER WITH GREEN PILOT	$	-	$	-
1	INCL	3022204	SWITCH EMERGENCY OVERRIDE	$	-	$	-
1	INCL	3022501	SWITCH W/L START MANUAL	$	-	$	-
1	**OPTION**	**3022701**	**SWITCH W/L SYS, CANCEL, CROSS ARM**	**$**	**-**	**$**	**-**
1	INCL	3022802	INDICATOR W/L SYSTEM AMBER/RED	$	-	$	-
1	INCL	3024201	LIGHT BOARDING ENTRANCE DOOR	$	-	$	-
1	**OPTION**	**3024402**	**LOCATION STROBE 4 FEET FROM REAR**	**$**	**-**	**$**	**-**
1	**OPTION**	**3024510**	**LIGHT, STROBE, SELF-CONTAINED, LED, CLEAR**	**$**	**130**	**$**	**130**
1	**OPTION**	**3024603**	**CONTROL STROBE SELF-CONT W/PILOT**	**$**	**18**	**$**	**18**
1	INCL	3026025	RADIO AM/FM/USB/MP3 BT WITH PA	$	-	$	-
1	INCL	3026906	SPEAKER DLX 8 SPKR SYS W/WIRING	$	-	$	-
1	**OPTION**	**3026910**	**SPEAKER O/S UND FLR W/WIRING**	**$**	**38**	**$**	**38**
1	**OPTION**	**3028602**	**WIRING CROSSING ARM ELECTRIC**	**$**	**9**	**$**	**9**
1	**OPTION**	**3029216**	**CONTROL ARM CROSSING ELECTRIC POLY**	**$**	**375**	**$**	**375**
1	INCL	3029507	STOP ARM LOCATION DUAL	$	-	$	-
1	INCL	3029615	STOP ARM AIR H/I REFL LED CLUSTER DUAL	$	-	$	-
1	INCL	3029710	WIRING STOP ARM AIR W/LED LIGHTS	$	-	$	-
1	INCL	3031002	HORN BACKING SAFETY 112 DB	$	-	$	-
1	INCL	3031601	WIRING W/L SYSTEM 14 GA	$	-	$	-
1	**OPTION**	**3032504**	**POWER BAT CONTROL DOME LIGHTS**	**$**	**-**	**$**	**-**
1	INCL	3033102	CIRCIUT BREAKER MANUAL RESET BODY	$	-	$	-
1	INCL	3033707	INSULATION BODY POLYESTER/FIBER	$	-	$	-

7	INCL	3036501	LETTERING, EMERGENCY EXIT	$	-	$	-
1	INCL	3036502	LETTERING, EMERGENCY DOOR	$	-	$	-
8	INCL	3036601	LETTERING, EMERGENCY INTERIOR	$	-	$	-
8	INCL	3036602	LETTERING, EMERGENCY EXTERIOR	$	-	$	-
1	INCL	3038505	PAINT, RUBRAILS, FULL WIDTH BLACK	$	-	$	-
1	INCL	3039502	ABS PLASTIC BACKGROUND, WARNING LIGHTS, 3" BLACK	$	-	$	-
1	INCL	3040001	PAINT INTERIOR ASTRO WHITE	$	-	$	-
1	INCL	3043003	VINYL REFL RR EMER WDW YELLOW 3M	$	-	$	-
4	INCL	3043004	VINYL, RDFL, P/O WINDOW YELLOW, 3M	$	-	$	-
1	INCL	3043007	VINYL REFL 2IN SIDE YELLOW 3M	$	-	$	-
1	INCL	3043008	VINYL REFL 1.75 IN RR YELLOW 3M	$	-	$	-
1	INCL	3043011	VINYL REFL SD EMER DR YELLOW 3M	$	-	$	-
1	**OPTION**	**3043027**	**VINYL REFL 6.5IN SIDE YELLOW 3M**	**$**	**461**	**$**	**461**
1	INCL	3043062	VINYL REFL "SCHOOL BUS" SIGN FRONT/REAR YELLOW	$	-	**$**	**-**
1	**OPTION**	**3045608**	**MIRROR, REARVIEW, INT 6X30 WITH MONITOR**	**$**	**-**	**$**	**-**
1	**OPTION**	**3810531**	**CAMERA SYSTEM, BACK UP VIEW**	**$**	**-**	**$**	**-**
1	INCL	3048101	MIRROR EXTERIOR REARVIEW W/ REMOTE CONTROL	$	-	$	-
1	INCL	3048206	MIRROR EXTERIOR HEATED W/15 MIN TIMER	$	-	$	-
1	**OPTION**	**3048319**	**MIRROR EXTERIOR *OPEN VIEW ES* SPLIT SYSTEM, ROSCO**	**$**	**31**	**$**	**31**
1	INCL	3048415	MIRROR CROSSVIEW ROSCO EYE MAX LP	$	-	$	-
1	INCL	3052902	3" REFLECTORS FRONT CENTER & REAR 3M	$	-	$	-
1	INCL	3060003	FAK MULTI STATE METAL	$	-	$	-
1	INCL	3067701	BODY FLUID KIT UTAH	$	-	$	-
1	**OPTION**	**3073305**	**EXTINGUISHER FIRE 10 LB DRIVERS AREA**	**$**	**172**	**$**	**172**
1	INCL	3075602	HOLDER CERTIFICATE 4 X 6	$	-	$	-
1	INCL	3075710	PACKAGE, STATE, UTAH	$	-	$	-
1	INCL	3075801	CERTIFICATION 4-WHEEL ALIGNMENT	$	-	$	-
1	INCL	3078409	PANEL MODESTY BARRIER ENTRANCE DOOR	$	-	$	-
1	INCL	3078443	PANEL, MODESTY, BARRIER, DRIVER, LH	$	-	$	-
1	INCL	3079606	DRIVER SEAT, NATIONAL AIR DUAL SHOCK MORD BLUE FABRIC	$	-	$	-
1	INCL	3079701	ARMREST RH DRIVER SEAT NATIONAL	$	-	$	-
1	INCL	3081502	CUTTER SEAT BELT TIE-TECH	$	-	$	-
2	INCL	3082009	BARRIER 39 INCH HIGH BACK	$	-	$	-
26	INCL	3083406	CUSHION, SEAT, STANDRD, REBOND, FOAM	$	-	$	-
15	**OPTION**	**3085001**	**SEAT BELT,LAP BELT**	**$**	**25**	**$**	**375**
28	**OPTION**	**3085202**	**SEAT, COLOR, BLUE, FIRE-BLOCK**	**$**	**19**	**$**	**532**
26	**OPTION**	**3085303**	**CHUSION ASSY, TILT, W/FLEX MAT SEAT**	$	-	$	-
28	INCL	3085744	UPH FIRE BLOCK BLUE PASS	$	-	$	-
2	INCL	3085751	UPH FIRE BLOCK BLUE BARRIER	$	-	$	-
19	**OPTION**	**3086504**	**SEAT, 39" CONVERT, 3-PT BELT**	**$**	**555**	**$**	**10,545**
1	**OPTION**	**3086505**	**SEAT, 39" CONVERT, 3-PT BELT, FULLY FM**	**$**	**442**	**$**	**442**
1	**OPTION**	**3086508**	**SEAT, 39" CONVERT, FLIP, 3-PT BELT**	**$**	**703**	**$**	**703**
2	**OPTION**	**3086514**	**SEAT,39" 3-PT BELT, DAVENPORT**	**$**	**303**	**$**	**606**
5	**OPTION**	**3086611**	**SEAT, 39", CONVERT, CHILD RESTRAINT, LBR**	**$**	**782**	**$**	**3,910**
1	INCL	3090505	CONSOLE MOUNT ARM REST	$	-	$	-
1	INCL	3092102	LATCH, LOCKABLE, ACCESS DOOR	$	-	$	-
1	INCL	3092103	LATCH NON-LOCKING ACCESS DOOR	$	-	$	-
1	INCL	3094514	BODY CONSTRUCTION FM/CMVSS 221, 4006	$	-	$	-
1	INCL	3095903	PANELS SIDE 16 GA 19 3/4 SKIRT	$	-	$	-
1	INCL	3096005	STEPWELL STAIN STEEL SEVERE DUTY	$	-	$	-
1	INCL	3097717	DOOR ENTRANCE OUTWARD OPENING W/ ELEC ACTUATOR	$	-	$	-
1	INCL	3097809	DOOR CONTROL ELECTRIC SMI ACTUATOR	$	-	$	-
1	INCL	3098103	ENTRANCE DOOR KEY LOCK WITH HANDLE	$	-	$	-
1	INCL	3100902	DOOR ENGINE CMPT PERFORATED	$	-	$	-
1	INCL	3100904	SPRING GAS NON LOCKING	$	-	$	-
1	INCL	3101504	WINDOW REAR EMERGENCY	$	-	$	-
1	**OPTION**	**3102109**	**COVERING FLOOR RUBBER DARK GRAY**	**$**	**-**	**$**	**-**
1	INCL	3102402	TRIM AISLE ALUMINUM	$	-	$	-
1	**OPTION**	**3102813**	**COVERING FLOOR RUBBER, 3904 & 4006**	**$**	**288**	**$**	**288**
1	INCL	3104901	HANDRAIL ENTRANCE DOOR BARRIER 3.25 - 5.25	$	-	$	-
1	INCL	3104909	HANDRAIL ENTRANCE DOOR FWD 20"	$	-	$	-
1	INCL	3111401	END CAP, RUB RAIL, STAMPED STEEL	$	-	$	-
1	INCL	3111607	RUB RAILS SIDE EMERGENCY DOOR	$	-	$	-
1	INCL	3115601	LIGHT STEPWELL 15 CANDLE	$	-	$	-
1	**OPTION**	**3102601**	**STEPTREAD, VINYL, STUDDED**	**$**	**364**	**$**	**364**
1	**OPTION**	**3102702**	**STEPTREAD, VINYL, GRAY**	**$**	**-**	**$**	**-**
1	INCL	STANDARD	STEPTREAD, VINYL, WHITE NOSING	$	-	$	-

1	INCL	3116601	MARKER LIGHT CONTROL STEPWELL	$	-	$	-
1	INCL	3118302	REAR EMERGENCY WINDOW DARK TINT TEMPERED	$	-	$	-
1	INCL	3118801	ENTRANCE DOOR LOWER GLASS CLEAR TEMPERED	$	-	$	-
1	INCL	3118901	ENTRANCE DOOR UPPER GLASS CLEAR TEMPERED	$	-	$	-
6	INCL	3119327	WINDOW S/S, P/O, 12", TEMP, TINT	$	-	$	-
1	INCL	3119802	SIDE EMERGENCY DOOR GLASS DARK TINT TEMPERED	$	-	$	-
1	INCL	3120047	DRIVER SIDE WINDOW CLEAR TEMPERED	$	-	$	-
1	INCL	3120104	BUZZER REAR EMERGENCY WINDOW	$	-	$	-
1	INCL	3120105	BUZZER L/H SIDE EMERGENCY DOOR	$	-	$	-
1	INCL	3120109	BUZZER MID SECTION, PUSH OUT WINDOW	$	-	$	-
6	INCL	3120110	WIRING PUSH OUT WINDOW, DRIVERS ONLY	$	-	$	-
21	INCL	3120229	WINDOW SPLIT SASH 12" TEMPERED TINT	$	-	$	-
			LETTERING				
1	**INCL**	**LETTERING**	**"LYON COUNTY SCHOOL DISTRICT"**	$	-	$	-
1	**INCL**	**LETTERING**	**BUS NUMBER(S):**	$	-	$	-
1	**OPTION**	**3036104**	**"BATTERY"**	**$**	**18**	**$**	**18**
			CHASSIS SPECIFICATIONS				
1	INCL	4000014	AXLE STEER HENDRICKSON 14 600 LBS	$	-	$	-
1	INCL	4000413	SUSPENSION SPRG FRONT SOFTEK 14600	$	-	$	-
1	**OPTION**	**4000506**	**SUSPENSION AIR REAR HENDRICKSON 23000**	**$**	**1,396**	**$**	**1,396**
1	INCL	4001101	SPACER BLOCK FRONT SPRING	$	-	$	-
1	INCL	4001856	AXLE REAR MERITOR 23000 LB 5.29	$	-	$	-
1	**OPTION**	**4004804**	**LUBRICANT OIL SYNTHETIC SAE 80W/140**	**$**	**172**	**$**	**172**
1	INCL	4004902	OIL SLINGER	$	-	$	-
1	INCL	4004905	COVER PARKING BRAKE E-Z GRIP	$	-	$	-
1	**OPTION**	**4005003**	**BRAKE EXHAUST VGT**	**$**	**338**	**$**	**338**
1	INCL	4005203	ADJ SLK AUTO MERITOR	$	-	$	-
1	INCL	4005303	CHAMBERS, BRAKE, AIR	$	-	$	-
1	**OPTION**	**4007008**	**BRAKES AIR MERITOR 6"FRONT/8.62"REAR**	**$**	**-**	**$**	**-**
1	INCL	4007601	BRAKES ANTI-LOCK(ABS) AIR	$	-	$	-
1	INCL	4008119	DRYER AIR BENDIX AD-IP	$	-	$	-
1	INCL	4008501	LIFTING REINFORCEMENT BUMPER	$	-	$	-
1	INCL	4008604	BUMPER REAR STEEL	$	-	$	-
1	INCL	4008801	BUMPER FRONT STEEL 12IN	$	-	$	-
1	INCL	STANDARD	COLUMN STEERING TILT/TELESCOPING	$	-	$	-
1	INCL	4009703	SWITCH IGNITION KEYED ALIKE	$	-	$	-
1	INCL	4009801	CRUISE CONTROL	$	-	$	-
1	INCL	4010801	HOSE, COOLING, SILICONE W/CONSTANT TORQUE CLAMP	**$**	**-**	**$**	**-**
1	INCL	4010901	FILTER COOLANT WATER	$	-	$	-
1	INCL	4011102	FLUID TRANSMISSION SYNTHETIC	$	-	$	-
1	INCL	4011111	ANTIFREEZE FLEETCOOL ES CUMNS BLUE	$	-	$	-
1	INCL	4013412	ALTERANTOR LEECE-NEVILLE, BRUSHLESS 350 AMP	$	-	$	-
1	INCL	4014104	BATTERY COMPARTMENT, ROLLER TRAY,CHASSIS MTD.	$	-	$	-
1	**OPTION**	**4014201**	**SWITCH BATTERY DISCONNECT**	**$**	**144**	**$**	**144**
1	INCL	4014206	BATTERIES GROUP 31 THREE	$	-	$	-
1	INCL	4016802	HEATER ENGINE BLOCK INTERNAL 1000W, ISL	$	-	$	-
1	INCL	4017001	AIR CLEANER MULTI STAGE	$	-	$	-
1	INCL	4017109	GOVERNOR ROAD SPEED 75 MPH	$	-	$	-
1	**OPTION**	**4018438**	**ENGINE, CUM L9, DSL, 300 HP @ 860 LB. FT.**	**$**	**3,849**	**$**	**3,849**
1	INCL	4021304	ENGINE, EMISSIONS CONTROL, 2021	$	-	$	-
1	INCL	4021518	EXHAUST, PRIMARY, SING CAN A/T, CUMMINS	$	-	$	-
1	INCL	4021611	HIGH TEMPERATURE EXHAUST COOLING, *ISC ONLY*	$	-	$	-
1	INCL	4021701	REGEN SETTING 0-MPH, *ISL ONLY*	$	-	$	-
1	INCL	4023309	FILTER FUEL/WATER SEPARATOR	$	-	$	-
1	INCL	4024102	FUEL SYSTEM DSL 100 GAL BFR RH FILL	$	-	$	-
1	INCL	STANDARD	GAUGE TEMPERATURE ALLISON TRANS IN LCD DISPLAY	$	-	$	-
1	INCL	STANDARD	CLOCK	$	-	$	-
1	**OPTION**	**4028002**	**GAUGE AMMETER IN LCD DISPLAY**	**$**	**73**	**$**	**73**
1	INCL	4028004	GAUGE SPEEDOMETER MILES	$	-	$	-
1	INCL	STANDARD	SWITCH PANEL REAR ENGINE COMPARTMENT	$	-	$	-
1	**OPTION**	**4029109**	**TIRES MICHELIN 11R22.5H XZE2 LRH**	**$**	**(122)**	**$**	**(122)**
1	**OPTION**	**4029116**	**SPARE TIRE MICHELIN 11R22.5H XZE2 (spare for 40291-09)**	**$**	**680**	**$**	**680**
1	**OPTION**	**4039005**	**TIRE CHAIN, ONSPOT FACTORY INSTALLED**	**$**	**2,569**	**$**	**2,569**
1	INCL	4039014	BALANCE FRONT WHEELS	$	-	$	-
1	**OPTION**	**4039502**	**CARRIER TIRE FRONT CENTER FRAME (w/ 1 piece wrench)**	**$**	**298**	**$**	**298**
1	INCL	4041101	TOW HOOKS FRONT	$	-	$	-
1	INCL	4041102	TOW HOOKS REAR	$	-	$	-

1	INCL	4043212	TRANSMISSION ALLISON GEN 4 3000PTS *6 SPD*	$	-	$	-
1	INCL	4044023	WHEELS, STEEL, 8.25 X 22.5, BLACK, 5HH			$	-
1	**OPTION**	**4044027**	**WHEEL STEEL DISC *SPARE***	**$**	**200**	**$**	**200**
1	INCL	4045302	ELECTRONIC STABILITY CONTROL (ESC) INCLUDES AUTOMATIC TRACTION (	$	-	$	-
1	INCL	4049304	PROGRAM, TCM, PERF, ATI, ALL TRANS	$	-	$	-
1	INCL	STANDARD	OPERATION MANUALS REPAIR MANUALS CD VERSION	$	-	$	-
			Warranty				
1	**OPTION**	**3130025**	**WARRANTY S3 IN LIEU OF SB WARRANTY 2 YEAR UNLIMITED MILES**	**$**	**330**	**$**	**330**
1	INCL	STANDARD	WARRANTY EXTENDED ALLISON TRANSMISSION	$	-	$	-
1	LOCAL	STANDARD	WARRANTY, CUMMINS, 5 YEAR 100,000 MILES	$	-	$	-
			ADDITIONAL ITEMS				
1	INCL	LOCAL	PDI	$	-	$	-
1	**OPTION**	**LOCAL**	**UNLAWFUL TO PASS DECAL (WITH PERFORATED ENG CMPT DR)**	**$**	**30**	**$**	**30**
1	**OPTION**	**LOCAL**	**DECAL "STOPS AT ALL R/R CROSSINGS"**	**$**	**-**	**$**	**-**
1	**OPTION**	**LOCAL**	**PROVISION 6 CAMERA SYSTEM HD 4 INTERIOR, 2 STOP ARM**	**$**	**3,550**	**$**	**3,550**
1	**OPTION**	**LOCAL**	**SPARE SET OF KEYS**	**$**	**8**	**$**	**8**
1	**OPTION**	**LOCAL**	**AMEREX FIRE SUPPRESSION SYSTEM**	**$**	**3,995**	**$**	**3,995**
1	**OPTION**	**LOCAL**	**TREKER STUDENT TRACKING INSTALLED**	**$**	**1,559**	**$**	**1,559**
1	**OPTION**	**LOCAL**	**ILLUMINATED SCHOOL BUS SIGNS**	**$**	**1,350**	**$**	**1,350**

SEAT PLAN



SUMMARY

"We Service What We Sell"

Since 1969

Eric Martinez - (425) 299-8087 eric@brysonsales.com

BRYSON

Quote #
RE21042C

Check us out at our website:
www.brysonsales.com

Quote Valid for 30 Days

BASE BID PRICE	**$ 135,864.00**
DISTRICT OPTION	**$ 46,703.00**
PER BUS TOTAL, ONE BUS	**$ 182,567.00**
PURCHASE QUANTITY	**1**
EQUIPMENT TOTAL	**$ 182,567.00**
OPTIONS DISCOUNT	**$ (3,250.00)**
DELIVERY	**$ 3,600.00**
TOTAL PURCHASE PRICE	**$ 182,917.00**
MULTIPLE UNIT TOTAL	**$ 182,917.00**

The following signature authorizes the order of this bus including items listed above:

Authorized Signature: *Date:*

LYON COUNTY SCHOOL DISTRICT VOUCHER

Voucher No: 1165 Voucher Date: 12/01/2021 Prepared By:

Printed: 01/12/2022 03:50:07 PM

LYON COUNTY SCHOOL DISTRICT is hereby authorized to draw warrants against LYON COUNTY SCHOOL DISTRICT funds for the sum of $117,980.66 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2021 to June 30, 2022 (period cannot overlap fiscal year end.)

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

Holly Villines	President
Phil Cowee	Clerk
Kimber LA Crabtree	Member
Barbara Jones	Member
Sherry Parsons	Member
Bridget Peterson	Member
Neal E. McIntyre	Member

LYON COUNTY SCHOOL DISTRICT

Fund		Amount
100	General Fund	$66,007.66
280	Federal Funds	$51,973.00
		$117,980.66

Voucher Supplement Account Summary

Voucher Batch Number: 1165 12/01/2021

Fiscal Year: 2021-2022

Vendor Remit Name	Vendor #	Account	Description	Amount
CLARK & ASSOCIATES OF NEVADA, INC.				
		100.102.0000.000.2570.340.10000.00.000	Other Professional Services	$3,166.66
			Vendor Total:	$3,166.66
EDGENUITY INC.				
		280.639.0000.200.1000.653.10000.00.000	Web-based and similar programs	$525.00
			Vendor Total:	$525.00
RENO BUICK GMC CADILLAC				
		280.741.0000.000.2700.730.10000.00.000	Equipment	$51,448.00
			Vendor Total:	$51,448.00
SKY FIBER INTERNET				
		100.107.0000.000.2580.535.10000.00.000	Data Communications, Internet, Video, T-lines, etc	$62,841.00
			Vendor Total:	$62,841.00
			Grand Total:	$117,980.66

End of Report

LYON COUNTY SCHOOL DISTRICT VOUCHER

Voucher No: 1170 Voucher Date: 12/02/2021 Prepared By:

Printed: 01/12/2022 03:51:14 PM

LYON COUNTY SCHOOL DISTRICT is hereby authorized to draw warrants against LYON COUNTY SCHOOL DISTRICT funds for the sum of $74,161.59 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2021 to June 30, 2022 (period cannot overlap fiscal year end.)

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

Holly Villines	President
Phil Cowee	Clerk
Kimber LA Crabtree	Member
Barbara Jones	Member
Sherry Parsons	Member
Bridget Peterson	Member
Neal E. McIntyre	Member

LYON COUNTY SCHOOL DISTRICT

Fund		Amount
100	General Fund	$18,972.19
240	State Grants	$31,929.37
280	Federal Funds	$23,048.22
285	Medicaid Funds	$211.81
		$74,161.59

Voucher Supplement Account Summary

Voucher Batch Number: 1170 12/02/2021

Fiscal Year: 2021-2022

Vendor Remit Name	Vendor #	Account	Description		Amount
BARNES & NOBLE INC.	1673	P-Card Payee: COMMERCE BANK			
		100.128.0000.000.2410.640.10211.10.000	Books and Periodicals		$595.00
				Vendor Total:	$595.00
BSN SPORTS		P-Card Payee: COMMERCE BANK			
		100.134.0000.100.1000.610.10304.20.000	General Supplies		$281.50
				Vendor Total:	$281.50
CAPITAL CITY AUTO PARTS	102852	P-Card Payee: COMMERCE BANK			
		100.136.0000.000.2620.610.10208.31.000	General Supplies		$139.74
		100.170.0000.000.2730.614.10000.00.000	Parts		$1,236.08
				Vendor Total:	$1,375.82
FAST GLASS - CARSON	102451	P-Card Payee: COMMERCE BANK			
		100.162.0000.000.2620.610.10602.50.000	General Supplies		$445.00
				Vendor Total:	$445.00
HEINEMANN	99284	P-Card Payee: COMMERCE BANK			
		240.390.0000.000.2100.640.10000.00.000	Books and Periodicals		$31,929.37
		280.633.0000.000.2100.640.10000.00.000	Books and Periodicals		$9,347.29
				Vendor Total:	$41,276.66
HUMAN RELATIONS MEDIA	101162	P-Card Payee: COMMERCE BANK			
		100.165.0000.100.1000.610.10605.32.000	General Supplies		$164.95
				Vendor Total:	$164.95
J.W. PEPPER	102488	P-Card Payee: COMMERCE BANK			
		100.161.0000.186.1000.610.10601.32.000	General Supplies		$437.21
				Vendor Total:	$437.21
KLOG, INC.	98875	P-Card Payee: COMMERCE BANK			

Voucher Supplement Account Summary

Voucher Batch Number: 1170 12/02/2021

Fiscal Year: 2021-2022

Vendor Remit Name	Vendor #	Account	Description		Amount
		280.633.0000.000.3300.610.10304.20.000	FY18 Title IA SSMS Budget Load		$1,339.90
				Vendor Total:	$1,339.90
LEARNING A-Z	100607	P-Card Payee: COMMERCE BANK			
		100.127.0000.420.1000.653.10210.10.000	Web-based and similar programs		$2,052.00
		280.633.0000.000.2100.653.10205.10.000	FY19 Title IA SSES Budget Load		$2,268.00
				Vendor Total:	$4,320.00
RENAISSANCE LEARNING INC	17337	P-Card Payee: COMMERCE BANK			
		100.133.0000.100.1000.653.10303.10.000	Web-based and similar programs		$5,674.50
		280.633.0000.000.2100.653.10303.10.000	FY21 Grants Budget Loads-Title I		$7,137.00
				Vendor Total:	$12,811.50
RIVERSIDE INSIGHTS		P-Card Payee: COMMERCE BANK			
		280.633.0000.000.3300.610.10205.10.000	General Supplies		$1,482.97
		280.639.0000.200.2140.610.10000.00.000	General Supplies		$139.00
				Vendor Total:	$1,621.97
SCHLOSTIC INC	102740	P-Card Payee: COMMERCE BANK			
		100.132.0000.100.1000.640.10302.20.000	Books and Periodicals		$2,370.96
		100.161.0000.190.1000.640.10601.32.000	Books and Periodicals		$549.45
				Vendor Total:	$2,920.41
SCHOOL MATE	18452	P-Card Payee: COMMERCE BANK			
		100.122.0000.000.2410.610.10202.10.000	General Supplies		$837.00
				Vendor Total:	$837.00
STAPLES ADVANTAGE	99736	P-Card Payee: COMMERCE BANK			
		100.104.0000.000.2213.610.10000.00.000	General Supplies		$77.56

Voucher Supplement Account Summary

Voucher Batch Number: 1170 12/02/2021

Fiscal Year: 2021-2022

Vendor Remit Name	Vendor #	Account	Description	Amount
		100.104.0000.000.2213.615.10000.00.000	Snacks, Food & Beverages	$682.29
		100.123.0000.100.1000.610.10203.10.000	General Supplies	$213.22
		100.126.0000.100.1000.610.10206.10.000	General Supplies	$92.20
		100.129.0000.000.2410.610.10209.10.000	General Supplies	($91.63)
		100.129.0000.100.1000.610.10209.10.000	General Supplies	($289.37)
		100.135.0000.000.2410.610.10305.31.000	General Supplies	$27.80
		100.135.0000.100.1000.610.10305.31.000	General Supplies	$1,203.51
		100.163.0000.000.2410.610.10603.32.000	General Supplies	$165.53
		280.633.0000.000.2100.610.10203.10.000	General Supplies	$802.41
		280.639.0000.200.1000.610.10000.00.000	General Supplies	$49.85
		285.781.0000.200.2321.610.10000.00.000	General Supplies	$66.61
			Vendor Total:	$2,999.98
WEDCO INC.	22320	P-Card Payee: COMMERCE BANK		
		100.108.0000.000.2620.610.10000.00.000	General Supplies	$32.50
		100.108.0000.000.2620.610.10303.10.000	General Supplies	$1,054.54
			Vendor Total:	$1,087.04
WESTERN NEVADA SUPPLY	22580	P-Card Payee: COMMERCE BANK		
		100.108.0000.000.2620.610.10203.10.000	General Supplies	$398.61
		100.108.0000.000.2630.610.10000.00.000	General Supplies	$131.40
		100.122.0000.000.2620.610.10202.10.000	General Supplies	$52.34

Voucher Supplement Account Summary

Voucher Batch Number: 1170 12/02/2021

Fiscal Year: 2021-2022

Vendor Remit Name	Vendor #	Account	Description		Amount
		100.133.0000.000.2620.610.10303.10.000	General Supplies		$438.30
				Vendor Total:	$1,020.65
WESTERN PSYCHOLOGICAL SERVCIE	22589	P-Card Payee: COMMERCE BANK			
		280.639.0000.200.2140.610.10000.00.000	General Supplies		$481.80
		285.781.0000.200.2160.610.10000.00.000	General Supplies		$145.20
				Vendor Total:	$627.00
				Grand Total:	$74,161.59

End of Report

LYON COUNTY SCHOOL DISTRICT VOUCHER

Voucher No: 1171 Voucher Date: 12/02/2021 Prepared By:

Printed: 01/12/2022 03:52:06 PM

LYON COUNTY SCHOOL DISTRICT is hereby authorized to draw warrants against LYON COUNTY SCHOOL DISTRICT funds for the sum of $9,648.82 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2021 to June 30, 2022 (period cannot overlap fiscal year end.)

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

Holly Villines	President
Phil Cowee	Clerk
Kimber LA Crabtree	Member
Barbara Jones	Member
Sherry Parsons	Member
Bridget Peterson	Member
Neal E. McIntyre	Member

LYON COUNTY SCHOOL DISTRICT

Fund		Amount
100	General Fund	$6,563.55
250	Special Education	$110.46
280	Federal Funds	$2,974.81
		$9,648.82

Created By: michellemiller Posted By: michellemiller Date: 12/02/2021 12:06:52 Page: 1

Voucher Supplement Account Summary

Voucher Batch Number: 1171 12/02/2021

Fiscal Year: 2021-2022

Vendor Remit Name	Vendor #	Account	Description	Amount
AMAZON BUSINESS				
		100.104.0000.000.2210.610.10000.00.00 Check #: 204988	General Supplies	$119.48
		100.121.0000.000.2410.610.10201.10.00 Check #: 204988	General Supplies	$40.98
		100.121.0000.000.2410.650.10201.10.00 Check #: 204988	Supplies-Information Technology-related	$58.72
		100.122.0000.100.1000.610.10202.10.00 Check #: 204988	General Supplies	$214.84
		100.123.0000.000.2410.610.10203.10.00 Check #: 204988	General Supplies	$36.47
		100.123.0000.000.2620.610.10203.10.00 Check #: 204988	General Supplies	$726.33
		100.123.0000.100.1000.610.10203.10.00 Check #: 204988	General Supplies	$51.60
		100.123.0000.103.1000.610.10203.10.00 Check #: 204988	General Supplies	$27.99
		100.125.0000.000.2410.610.10205.10.00 Check #: 204988	General Supplies	$61.17
		100.126.0000.000.2410.615.10206.10.00 Check #: 204988	Snacks, Food & Beverages	$79.89
		100.128.0000.100.1000.610.10211.10.00 Check #: 204988	General Supplies	$54.77
		100.129.0000.100.1000.610.10209.10.00 Check #: 204988	General Supplies	$697.70
		100.132.0000.000.2620.610.10302.31.00 Check #: 204988	General Supplies	$16.99
		100.132.0000.100.1000.610.10302.20.00 Check #: 204988	General Supplies	$94.73
		100.133.0000.000.2410.610.10303.10.00 Check #: 204988	General Supplies	$63.67
		100.133.0000.000.2620.610.10303.10.00 Check #: 204988	General Supplies	$3,514.55

Voucher Supplement Account Summary

Voucher Batch Number: 1171 12/02/2021

Fiscal Year: 2021-2022

Vendor Remit Name	Vendor #	Account	Description	Amount
		100.134.0000.000.2410.610.10304.20.00 Check #: 204988	General Supplies	$115.99
		100.161.0000.000.2410.610.10601.32.00 Check #: 204988	General Supplies	$74.42
		100.161.0000.100.1000.610.10601.32.00 Check #: 204988	General Supplies	$254.29
		100.161.0000.196.1000.610.10601.32.00 Check #: 204988	General Supplies	$35.29
		100.162.0000.103.1000.610.10602.50.00 Check #: 204988	General Supplies	$17.86
		100.162.0000.170.1000.610.10602.50.00 Check #: 204988	General Supplies	$6.59
		100.163.0000.191.1000.610.10603.32.00 Check #: 204988	General Supplies	$72.00
		100.165.0000.000.2410.610.10605.32.00 Check #: 204988	General Supplies	$29.69
		100.165.0000.100.1000.610.10605.32.00 Check #: 204988	General Supplies	$37.57
		100.213.0000.100.1000.610.10000.00.00 Check #: 204988	General Supplies	$47.98
		250.123.0000.200.1000.610.10203.10.00 Check #: 204988	General Supplies	$110.46
		280.633.0000.000.2100.610.10211.10.00 Check #: 204988	General Supplies	$107.54
		280.633.0000.000.2100.610.10302.20.00 Check #: 204988	General Supplies	$1,282.63
		280.633.0000.000.2100.650.10205.10.00 Check #: 204988	Supplies-Information Technology-related	$1,584.64
			Vendor Total:	$9,636.83
AMAZON BUSINESS				
		100.136.0000.000.2410.610.10208.31.00 Check #: 204989	General Supplies	$11.99
			Vendor Total:	$11.99

Voucher Supplement Account Summary

Voucher Batch Number: 1171 12/02/2021

Fiscal Year: 2021-2022

Vendor Remit Name	Vendor #	Account	Description	Amount
			Grand Total:	$9,648.82

End of Report

LYON COUNTY SCHOOL DISTRICT VOUCHER

Voucher No: 1172 Voucher Date: 12/02/2021 Prepared By:

Printed: 01/12/2022 03:52:55 PM

LYON COUNTY SCHOOL DISTRICT is hereby authorized to draw warrants against LYON COUNTY SCHOOL DISTRICT funds for the sum of $1,135,362.85 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2021 to June 30, 2022 (period cannot overlap fiscal year end.)

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

Holly Villines	President
Phil Cowee	Clerk
Kimber LA Crabtree	Member
Barbara Jones	Member
Sherry Parsons	Member
Bridget Peterson	Member
Neal E. McIntyre	Member

LYON COUNTY SCHOOL DISTRICT

Fund		Amount
100	General Fund	$129,795.40
230	Adult Education	$1,632.11
240	State Grants	$2,250.00
250	Special Education	$641.18
280	Federal Funds	$677,348.04
285	Medicaid Funds	$62.00
290	Food Service Funds	$286.62
340	Governmental Services Tax (GST)	$100,500.00
360	Bond Issues	$222,847.50
		$1,135,362.85

Created By: dmcdonald Posted By: dmcdonald Date: 12/03/2021 12:33:15 Page: 1

Voucher Supplement Account Summary

Voucher Batch Number: 1172 12/02/2021

Fiscal Year: 2021-2022

Vendor Remit Name	Vendor #	Account	Description	Amount
A T & T MONTHLY STATEMENT	99712			
		230.231.0000.610.1000.533.10000.00.00 Check #: 204990	Telephone - Land Line phone services	$22.81
			Vendor Total:	$22.81
A T & T MONTHLY STATEMENT	99712			
		100.170.0000.000.2710.533.10000.00.00 Check #: 204991	Telephone - Land Line phone services	$142.16
			Vendor Total:	$142.16
A T & T MONTHLY STATEMENT	99712			
		100.164.0000.000.2410.533.10604.32.00 Check #: 204992	Telephone - Land Line phone services	$82.38
			Vendor Total:	$82.38
A T & T MONTHLY STATEMENT	99712			
		100.164.0000.000.2410.533.10604.32.00 Check #: 204993	Telephone - Land Line phone services	$20.86
			Vendor Total:	$20.86
A T & T MONTHLY STATEMENT	99712			
		100.121.0000.000.2410.533.10201.10.00 Check #: 204994	Telephone - Land Line phone services	$1,133.69
			Vendor Total:	$1,133.69
A T & T MONTHLY STATEMENT	99712			
		100.121.0000.000.2410.533.10201.10.00 Check #: 204995	Telephone - Land Line phone services	$41.83
			Vendor Total:	$41.83
AAA STATE OF PLAY				
		100.108.0000.000.2620.610.10206.10.00 Check #: 204996	General Supplies	$4,227.99
			Vendor Total:	$4,227.99
ADVANCED INTEGRATED PEST MANAGEMENT				
		100.121.0000.000.2620.422.10201.10.00 Check #: 204997	Janitorial / Custodial Services	$129.00

Voucher Supplement Account Summary

Voucher Batch Number: 1172 12/02/2021

Fiscal Year: 2021-2022

Vendor Remit Name	Vendor #	Account	Description		Amount
				Vendor Total:	$129.00
ALHAMBRA WATER	97540				
		100.101.0000.000.2500.615.10000.00.00 Check #: 204998	Snacks, Food & Beverages		$117.81
		100.107.0000.000.2580.615.10000.00.00 Check #: 204998	Snacks, Food & Beverages		$46.90
				Vendor Total:	$164.71
ALLIED TIRE & AUTO SERVICE					
		100.170.0000.000.2730.430.10000.00.00 Check #: 204999	Repairs and Maintenance Services		$45.00
				Vendor Total:	$45.00
ALPINE LOCK, INC	98481				
		100.121.0000.000.2620.610.10201.10.00 Check #: 205000	General Supplies		$352.00
				Vendor Total:	$352.00
ARAMARK UNIFORM SERVICES					
		100.132.0000.000.2620.422.10302.20.00 Check #: 205001	Janitorial / Custodial Services		$358.66
		100.170.0000.000.2730.619.10000.00.00 Check #: 205001	Uniforms		$836.28
				Vendor Total:	$1,194.94
AUTO & TRUCK ELECTRIC,INC	1382				
		100.170.0000.000.2730.617.10000.00.00 Check #: 205002	Batt & Antifreeze		$1,221.00
				Vendor Total:	$1,221.00
BATTERIES PLUS	98052				
		100.108.0000.000.2620.610.10209.10.00 Check #: 205003	General Supplies		$7.00
		100.164.0000.000.2620.610.10604.32.00 Check #: 205003	General Supplies		$81.80
				Vendor Total:	$88.80
BAUMBACK, SANDY	102125				

Voucher Supplement Account Summary

Voucher Batch Number: 1172 12/02/2021

Fiscal Year: 2021-2022

Vendor Remit Name	Vendor #	Account	Description	Amount
		100.170.0000.000.2710.519.10000.00.00 Check #: 205004	Student Transportation Purchased From Other Source	$180.00
			Vendor Total:	$180.00
BIG R FERNLEY				
		100.108.0000.000.2620.610.10604.32.00 Check #: 205005	General Supplies	$208.40
		100.108.0000.000.2630.610.10000.00.00 Check #: 205005	General Supplies	$637.52
		100.129.0000.000.2620.610.10209.10.00 Check #: 205005	General Supplies	$29.68
			Vendor Total:	$875.60
BLICK ART MATERIALS	5590			
		100.161.0000.196.1000.610.10601.32.00 Check #: 205006	General Supplies	$38.88
			Vendor Total:	$38.88
BRADY INDUSTRIES				
		100.123.0000.000.2620.610.10203.10.00 Check #: 205007	General Supplies	$1,475.58
		100.126.0000.000.2620.610.10206.10.00 Check #: 205007	General Supplies	$629.30
		100.136.0000.000.2620.612.10208.31.00 Check #: 205007	Inventoried Supplies/Equipment <$5000	$27.44
			Vendor Total:	$2,132.32
BROWN MILBERY INC	2280			
		100.108.0000.000.2620.430.10210.10.00 Check #: 205008	Repairs and Maintenance Services	$225.40
		100.108.0000.000.2620.430.10602.50.00 Check #: 205008	Repairs and Maintenance Services	$196.00
		100.108.0000.000.2620.430.10605.32.00 Check #: 205008	Repairs and Maintenance Services	$392.00
		100.108.0000.000.2620.610.10000.00.00 Check #: 205008	General Supplies	$1,820.00

Voucher Supplement Account Summary

Voucher Batch Number: 1172 12/02/2021

Fiscal Year: 2021-2022

Vendor Remit Name	Vendor #	Account	Description		Amount
		100.108.0000.000.2620.610.10210.10.00 Check #: 205008	General Supplies		$106.85
		100.108.0000.000.2620.610.10602.50.00 Check #: 205008	General Supplies		$57.73
		100.108.0000.000.2620.610.10605.32.00 Check #: 205008	General Supplies		$1,284.94
				Vendor Total:	$4,082.92
BRYSON SALES & SERVICE	2380				
		100.170.0000.000.2730.614.10000.00.00 Check #: 205009	Parts		$393.64
				Vendor Total:	$393.64
CARLSON, HEATHER					
		100.102.0000.000.2570.334.10000.00.00 Check #: 205010	Training & Development - Admin Non-Licensed		$450.00 97
				Vendor Total:	$450.00
CARSON VALLEY OIL	3380				
		100.170.0000.000.2730.626.10000.00.00 Check #: 205011	Gasoline		$9,967.11
				Vendor Total:	$9,967.11
CASHMAN EQUIPMENT CO.	99650				
		100.170.0000.000.2730.614.10000.00.00 Check #: 205012	Parts		$33.18
				Vendor Total:	$33.18
CLARK PEST CONTROL					
		100.108.0000.000.2630.340.10605.32.00 Check #: 205013	Other Professional Services		$108.00
				Vendor Total:	$108.00
CR ENGINEERING	102406				
		340.101.0000.000.4700.340.10000.00.00 Check #: 205014	Other Professional Services		$4,305.00
		340.101.0000.000.4700.430.10203.10.00 Check #: 205014	Repairs and Maintenance Services		$8,100.00

Voucher Supplement Account Summary

Voucher Batch Number: 1172 12/02/2021

Fiscal Year: 2021-2022

Vendor Remit Name	Vendor #	Account	Description		Amount
				Vendor Total:	$12,405.00
DAVIS, MARIA C.	102800				
		280.639.0000.200.2190.340.10000.00.00 Check #: 205015	Other Professional Services		$232.88
				Vendor Total:	$232.88
DAYTON AUTO PART-NAPA					
		100.164.0000.000.2620.610.10604.32.00 Check #: 205016	General Supplies		$19.34
				Vendor Total:	$19.34
DAYTON ELEMENTARY SCHOOL--STUDENT					
		100.121.0000.000.2410.615.10201.10.00 Check #: 205017	Snacks, Food & Beverages		$60.44
		100.121.0000.100.1000.610.10201.10.00 Check #: 205017	General Supplies		$29.74
		280.633.0000.000.2100.610.10201.10.00 Check #: 205017	General Supplies		$98.92
		280.633.0000.000.3300.610.10201.10.00 Check #: 205017	General Supplies		$117.83
				Vendor Total:	$300.93
DECKER, INC.	5403				
		100.164.0000.100.1000.610.10604.32.00 Check #: 205018	General Supplies		$4,055.55
				Vendor Total:	$4,055.55
DELL, INC USA					
		280.741.0000.000.2100.652.10000.00.00 Check #: 205019	Inventoried Supplies/Equipment - IT Related <$5000		$619,630.00
				Vendor Total:	$619,630.00
DELTA EDUCATION					
		100.135.0000.100.1000.610.10305.31.00 Check #: 205020	General Supplies		$37.90
				Vendor Total:	$37.90

Voucher Supplement Account Summary

Voucher Batch Number: 1172 12/02/2021

Fiscal Year: 2021-2022

Vendor Remit Name	Vendor #	Account	Description	Amount
DENTER, RANDY				
		100.170.0000.000.2710.519.10000.00.00 Check #: 205021	Student Transportation Purchased From Other Source	$180.00
			Vendor Total:	$180.00
DIDAX				
		100.162.0000.103.0000.610.10602.50.00 Check #: 205022	General Supplies	$52.35
			Vendor Total:	$52.35
E-RATE ELITE SERVICES INC	103130			
		100.101.0000.000.2320.340.10000.00.00 Check #: 205023	Other Professional Services	$15,598.00
			Vendor Total:	$15,598.00
EDUCATION WEEK	6200			
		100.104.0000.000.2210.810.10000.00.00 Check #: 205024	Dues and Fees	$79.00
			Vendor Total:	$79.00
EDUCATIONAL TESTING SERV	6385			
		100.101.0000.610.1000.351.10907.41.00 Check #: 205025	Data Processing and Coding Services	$301.00
			Vendor Total:	$301.00
FALLON GLASS & SIGN ,INC	102469			
		100.163.0000.100.1000.430.10603.32.00 Check #: 205026	Repairs and Maintenance Services	$1,000.00
		100.163.0000.196.1000.610.10603.32.00 Check #: 205026	General Supplies	$422.00
			Vendor Total:	$1,422.00
FATBEAM, LLC				
		100.107.0000.000.2580.535.10000.00.00 Check #: 205027	Data Communications, Internet, Video, T-lines, etc	$435.00
			Vendor Total:	$435.00
FRATTO, LORRAINE R				

Voucher Supplement Account Summary

Voucher Batch Number: 1172 12/02/2021

Fiscal Year: 2021-2022

Vendor Remit Name	Vendor #	Account	Description	Amount
		100.102.0000.000.2570.334.10000.00.00 Check #: 205028	Training & Development - Admin Non-Licensed	$1,550.00
			Vendor Total:	$1,550.00
FRONTIER	21702			
		100.101.0000.000.2320.533.10000.00.00 Check #: 205029	Telephone - Land Line phone services	$559.39
			Vendor Total:	$559.39
GENE WATSON	22210			
		100.108.0000.000.2620.422.10000.00.00 Check #: 205030	Janitorial / Custodial Services	$1,256.67
			Vendor Total:	$1,256.67
GEORGE, SARAH				
		280.688.0000.000.2700.510.10000.00.00 Check #: 205031	Student Transportation Services	$617.57
			Vendor Total:	$617.57
GILLESPIE, SCOTT				
		100.170.0000.000.2730.626.10000.00.00 Check #: 205032	Gasoline	$30.00
			Vendor Total:	$30.00
GOVCONNECTION, INC	8584			
		100.103.0000.300.1000.651.10601.32.00 Check #: 205033	Supplies - Technology - Software	$2,500.00
		100.103.0000.300.1000.651.10602.50.00 Check #: 205033	Supplies - Technology - Software	$2,500.00
		100.103.0000.300.1000.651.10603.32.00 Check #: 205033	Supplies - Technology - Software	$2,500.00
		100.103.0000.300.1000.651.10604.32.00 Check #: 205033	Supplies - Technology - Software	$2,500.00
		100.103.0000.300.1000.651.10605.32.00 Check #: 205033	Supplies - Technology - Software	$2,500.00
			Vendor Total:	$12,500.00
GRAINGER	99826			

Voucher Supplement Account Summary

Voucher Batch Number: 1172 12/02/2021

Fiscal Year: 2021-2022

Vendor Remit Name	Vendor #	Account	Description		Amount
		100.108.0000.000.2620.610.10209.10.00 Check #: 205034	General Supplies		$43.68
				Vendor Total:	$43.68
HEALTHY COMMUNITIES COALITION					
		280.742.0000.000.2100.340.10000.00.00 Check #: 205035	Other Professional Services		$27,888.00
				Vendor Total:	$27,888.00
HIRMAN, SHANNON					
		250.105.0000.000.2321.580.10000.00.00 Check #: 205036	Staff Travel		$134.96
				Vendor Total:	$134.96
HOME DEPOT	9654				
		100.164.0000.000.2620.610.10604.32.00 Check #: 205037	General Supplies		$126.61 101
				Vendor Total:	$126.61
HYPE SOCKS					
		280.633.0000.000.2100.610.10304.20.00 Check #: 205038	FY18 Title IA SSMS Budget Load		$998.81
				Vendor Total:	$998.81
IMAGING CONCEPTS NORTH	101833				
		100.122.0000.100.1000.430.10202.10.00 Check #: 205039	Repairs and Maintenance Services		$417.50
				Vendor Total:	$417.50
INLAND SUPPLY CO., INC.	10000				
		100.108.0000.000.2620.610.10000.00.00 Check #: 205040	General Supplies		$53.87
		100.129.0000.000.2620.610.10209.10.00 Check #: 205040	General Supplies		$74.67
		100.161.0000.000.2620.610.10601.32.00 Check #: 205040	General Supplies		$2,086.24
		280.742.0000.100.1000.610.10000.00.00 Check #: 205040	General Supplies		$7,470.60

Voucher Supplement Account Summary

Voucher Batch Number: 1172 12/02/2021

Fiscal Year: 2021-2022

Vendor Remit Name	Vendor #	Account	Description		Amount
				Vendor Total:	$9,685.38
JAMES LEONARD STUDER, INC					
		280.639.0000.200.1000.340.10000.00.00 Check #: 205041	Other Professional Services		$560.00
				Vendor Total:	$560.00
KARGES, INGRID					
		100.125.0000.100.1000.610.10205.10.00 Check #: 205042	General Supplies		$45.26
				Vendor Total:	$45.26
KNUTSON, JORDAN					
		280.633.0000.000.2100.610.10206.10.00 Check #: 205043	General Supplies		$58.98
				Vendor Total:	$58.98
LINDA K. RHODES	101515				
		100.108.0000.000.2620.340.10000.00.00 Check #: 205044	Other Professional Services		$584.70
				Vendor Total:	$584.70
LOWE'S BUSINESS ACCOUNT	11835				
		100.108.0000.000.2630.610.10000.00.00 Check #: 205045	General Supplies		$62.37
		100.135.0000.000.2620.610.10305.31.00 Check #: 205045	General Supplies		$735.45
		100.161.0000.000.2620.610.10601.32.00 Check #: 205045	General Supplies		$55.39
		100.164.0000.000.2620.610.10604.32.00 Check #: 205045	General Supplies		$171.77
		100.165.0000.000.2620.610.10605.32.00 Check #: 205045	General Supplies		$19.96
		100.165.0000.920.1000.610.10605.32.00 Check #: 205045	General Supplies		$72.32
				Vendor Total:	$1,117.26
LOWE, KEITH III					

Voucher Supplement Account Summary

Voucher Batch Number: 1172 12/02/2021

Fiscal Year: 2021-2022

Vendor Remit Name	Vendor #	Account	Description		Amount
		250.105.0000.000.2321.580.10000.00.00 Check #: 205046	Staff Travel		$70.17
				Vendor Total:	$70.17
LYON COUNTY SCHOOL DIST._12000	12000				
		280.688.0000.000.2700.510.10000.00.00 Check #: 205047	Student Transportation Services		$163.02
				Vendor Total:	$163.02
LYON COUNTY SCHOOL DIST._99346	99346				
		100.108.0000.000.2620.615.10000.00.00 Check #: 205048	Snacks, Food & Beverages		$140.00
		280.633.0000.000.2195.610.10000.00.00 Check #: 205048	General Supplies		$114.85
				Vendor Total:	$254.85
MAHAN, CRIZAN					103
		100.170.0000.000.2710.519.10000.00.00 Check #: 205049	Student Transportation Purchased From Other Source		$160.00
				Vendor Total:	$160.00
MALKOS'					
		280.741.0000.100.1000.612.10000.00.00 Check #: 205050	Inventoried Supplies/Equipment <$5000		$2,320.00
				Vendor Total:	$2,320.00
MCGRAW HILL SCHOOL EDUCATION HOLDINGS	101620				
		280.633.0000.000.2100.610.10304.20.00 Check #: 205051	FY18 Title IA SSMS Budget Load		$269.41
				Vendor Total:	$269.41
MILLER, VIRGINIA					
		250.105.0000.200.1000.580.10000.00.00 Check #: 205052	Staff Travel		$60.48
				Vendor Total:	$60.48
MOBILE DEFENDERS					

Voucher Supplement Account Summary

Voucher Batch Number: 1172 12/02/2021

Fiscal Year: 2021-2022

Vendor Remit Name	Vendor #	Account	Description		Amount
		100.135.0000.100.1000.430.10305.31.00 Check #: 205053	Repairs and Maintenance Services		$335.94
		100.164.0000.100.1000.610.10604.32.00 Check #: 205053	General Supplies		$223.96
				Vendor Total:	$559.90
MORROW, ANDREA					
		285.781.0000.200.2160.653.10000.00.00 Check #: 205054	Web-based and similar programs		$62.00
				Vendor Total:	$62.00
MUSIC & ARTS CENTER	99360				
		280.742.0000.440.1000.610.10302.20.00 Check #: 205055	General Supplies		$692.10
				Vendor Total:	$692.10
MYERS, BERNICE					104
		100.170.0000.000.2710.519.10000.00.00 Check #: 205056	Student Transportation Purchased From Other Source		$62.72
				Vendor Total:	$62.72
N N V O A, LLC	13590				
		100.101.0000.920.1000.340.10603.32.00 Check #: 205057	Other Professional Services		$3,760.52
				Vendor Total:	$3,760.52
NEVADA DEPT MOTOR VEHICLES	14491				
		100.170.0000.000.2710.810.10000.00.00 Check #: 205058	Dues and Fees		$114.50
				Vendor Total:	$114.50
NICE, STEPHANIE					
		100.104.0000.000.2210.651.10000.00.00 Check #: 205059	Supplies - Technology - Software		$60.00
				Vendor Total:	$60.00
NOMICOS, DAVID					

Voucher Supplement Account Summary

Voucher Batch Number: 1172 12/02/2021

Fiscal Year: 2021-2022

Vendor Remit Name	Vendor #	Account	Description	Amount
		280.639.0000.200.2213.331.10000.00.00 Check #: 205060	Training & Development-Instruct Licensed Personnel	$459.00
			Vendor Total:	$459.00
OASIS ONLINE				
		100.107.0000.000.2580.352.10000.00.00 Check #: 205061	Other Technical Services	$16,500.00
			Vendor Total:	$16,500.00
ORBIS TECH SERVICES LLC				
		100.128.0000.000.2410.430.10211.10.00 Check #: 205062	Repairs and Maintenance Services	$211.76
		280.742.0000.000.2660.652.10211.10.00 Check #: 205062	Inventoried Supplies/Equipment - IT Related <$5000	$8,025.82
			Vendor Total:	$8,237.58
ORDUNA, FELICIANA	101671			
		100.170.0000.000.2710.519.10000.00.00 Check #: 205063	Student Transportation Purchased From Other Source	$190.00
			Vendor Total:	$190.00
PACIFIC COAST BREAKER				
		100.108.0000.000.2620.610.10000.00.00 Check #: 205064	General Supplies	$0.00
		100.108.0000.000.2620.610.10604.32.00 Check #: 205064	General Supplies	$286.00
		100.162.0000.000.2620.610.10602.50.00 Check #: 205064	General Supplies	$248.00
			Vendor Total:	$534.00
PACIFIC STATES COMMUNICATIONS OF NV, INC				
		230.231.0000.610.1000.610.10601.41.00 Check #: 205065	General Supplies	$703.18
			Vendor Total:	$703.18
PARENT SQUARE, INC				

Voucher Supplement Account Summary

Voucher Batch Number: 1172 12/02/2021

Fiscal Year: 2021-2022

Vendor Remit Name	Vendor #	Account	Description		Amount
		280.633.0000.000.3300.610.10210.10.00 Check #: 205066	General Supplies		$3,500.00
				Vendor Total:	$3,500.00
PAUL CAVIN ARCHITECT LLC					
		360.021.0000.000.4300.340.10000.00.00 Check #: 205067	Other Professional Services		$18,000.00
		360.021.0000.000.4300.340.10601.32.00 Check #: 205067	Other Professional Services		$204,847.50
				Vendor Total:	$222,847.50
PETERSON, BRIDGET					
		100.101.0000.000.2310.580.10000.00.00 Check #: 205068	Staff Travel		$122.86
				Vendor Total:	$122.86
PROPIO LANGUAGE SERVICES, LLC					
		280.639.0000.200.2190.340.10000.00.00 Check #: 205069	Other Professional Services		$105.95
				Vendor Total:	$105.95
QUADIENT LEASING USA, INC					
		100.101.0000.000.2500.442.10000.00.00 Check #: 205070	Rental of Equipment and Vehicles		$352.26
				Vendor Total:	$352.26
REFRIGERATION SUPPLIES DISTRIBUTOR	96586				
		100.133.0000.000.2620.610.10303.10.00 Check #: 205071	General Supplies		$41.43
				Vendor Total:	$41.43
RGJ MEDIA	101626				
		100.103.0000.300.1000.610.10000.00.00 Check #: 205072	General Supplies		$129.08
				Vendor Total:	$129.08
RICOH AMERICAS CORP	102825				
		100.122.0000.100.1000.430.10202.10.00 Check #: 205073	Repairs and Maintenance Services		$588.48

Voucher Supplement Account Summary

Voucher Batch Number: 1172 12/02/2021

Fiscal Year: 2021-2022

Vendor Remit Name	Vendor #	Account	Description		Amount
		100.122.0000.100.1000.610.10202.10.00 Check #: 205073	General Supplies		$45.00
		100.125.0000.000.2410.430.10205.10.00 Check #: 205073	Repairs and Maintenance Services		$775.50
		100.129.0000.100.1000.430.10209.10.00 Check #: 205073	Repairs and Maintenance Services		$174.14
		100.132.0000.100.1000.430.10302.20.00 Check #: 205073	Repairs and Maintenance Services		$360.84
		100.135.0000.100.1000.430.10305.31.00 Check #: 205073	Repairs and Maintenance Services		$302.75
		100.163.0000.100.1000.430.10603.32.00 Check #: 205073	Repairs and Maintenance Services		$14.11
		100.164.0000.100.1000.430.10604.32.00 Check #: 205073	Repairs and Maintenance Services		$748.00
				Vendor Total:	107 $3,008.82
ROUTH, CINDY					
		280.633.0000.000.2213.580.10000.00.00 Check #: 205074	Staff Travel		$282.72
				Vendor Total:	$282.72
SCHOOL SPECIALTY_103213	103213				
		100.133.0000.920.1000.610.10303.10.00 Check #: 205075	General Supplies		$950.36
				Vendor Total:	$950.36
SHERWIN-WILLIAMS	18882				
		100.164.0000.000.2620.610.10604.32.00 Check #: 205076	General Supplies		$472.68
				Vendor Total:	$472.68
SHRED-IT USA					
		100.101.0000.610.1000.421.10000.00.00 Check #: 205077	Garbage / Disposal		$16.00
		100.106.0000.000.2515.421.10000.00.00 Check #: 205077	Garbage / Disposal		$168.00

Voucher Supplement Account Summary

Voucher Batch Number: 1172 12/02/2021

Fiscal Year: 2021-2022

Vendor Remit Name	Vendor #	Account	Description		Amount
		100.121.0000.000.2410.421.10201.10.00 Check #: 205077	Garbage / Disposal		$37.00
		100.161.0000.000.2410.421.10601.32.00 Check #: 205077	Garbage / Disposal		$100.00
		100.164.0000.000.2410.421.10604.32.00 Check #: 205077	Garbage / Disposal		$716.11
				Vendor Total:	$1,037.11
SINCLAIR, MICHELLE					
		100.102.0000.000.2570.334.10000.00.00 Check #: 205078	Training & Development - Admin Non-Licensed		$150.00
				Vendor Total:	$150.00
SINNING, MEGHAN					
		250.105.0000.000.2321.580.10000.00.00 Check #: 205079	Staff Travel		$206.08
				Vendor Total:	$206.08
SLAKEY BROTHERS INC.	19350				
		100.108.0000.000.2620.610.10203.10.00 Check #: 205080	General Supplies		$50.44
		100.108.0000.000.2620.610.10604.32.00 Check #: 205080	General Supplies		$51.80
				Vendor Total:	$102.24
SOLIANT HEALTH, LLC					
		280.639.0000.200.2140.340.10000.00.00 Check #: 205081	Other Professional Services		$2,639.00
				Vendor Total:	$2,639.00
SPRINTURF, LLC					
		100.108.0000.000.2620.430.10601.32.00 Check #: 205082	Repairs and Maintenance Services		$1,332.40
		100.108.0000.000.2620.430.10604.32.00 Check #: 205082	Repairs and Maintenance Services		$248.00
		340.101.0000.000.4600.450.10601.32.00 Check #: 205082	Construction Services		$42,465.00

Voucher Supplement Account Summary

Voucher Batch Number: 1172 12/02/2021

Fiscal Year: 2021-2022

Vendor Remit Name	Vendor #	Account	Description		Amount
		340.101.0000.000.4600.450.10604.32.00 Check #: 205082	Construction Services		$42,465.00
				Vendor Total:	$86,510.40
STAPLETON, SHANDALE					
		100.165.0000.000.2620.610.10605.32.00 Check #: 205083	General Supplies		$12.84
				Vendor Total:	$12.84
TAHOE FENCE CO., INC	101980				
		100.108.0000.000.2620.430.10000.00.00 Check #: 205084	Repairs and Maintenance Services		$2,080.00
		100.129.0000.000.2620.430.10209.10.00 Check #: 205084	Repairs and Maintenance Services		$2,080.00
		340.101.0000.000.4500.340.10601.32.00 Check #: 205084	Other Professional Services		$3,165.00 109
				Vendor Total:	$7,325.00
TERESITA TIBBETTS	103085				
		280.639.0000.200.2190.340.10000.00.00 Check #: 205085	Other Professional Services		$472.48
				Vendor Total:	$472.48
THE LIBRARY STORE, INC	11585				
		100.127.0000.000.2220.610.10210.10.00 Check #: 205086	General Supplies		$106.45
				Vendor Total:	$106.45
THE ORIGINAL SEAT SACK CO					
		280.633.0000.000.2100.610.10206.10.00 Check #: 205087	General Supplies		$298.75
				Vendor Total:	$298.75
TRUE VALUE HARDWARE_21030	21030				
		100.132.0000.000.2620.610.10302.31.00 Check #: 205088	General Supplies		$3.98
		100.163.0000.000.2620.610.10603.32.00 Check #: 205088	General Supplies		$37.94

Voucher Supplement Account Summary

Voucher Batch Number: 1172 12/02/2021

Fiscal Year: 2021-2022

Vendor Remit Name	Vendor #	Account	Description	Amount
		100.170.0000.000.2710.610.10000.00.00 Check #: 205088	General Supplies	$7.49
			Vendor Total:	$49.41
TUROS, CATHY				
		280.633.0000.000.2213.580.10000.00.00 Check #: 205089	Staff Travel	$291.12
			Vendor Total:	$291.12
U S POSTAL SERVICE_3478	3478			
		100.101.0000.000.2320.531.10000.00.00 Check #: 205090	Postage	$900.00
			Vendor Total:	$900.00
US FOODS CHEF'STORE				
		100.164.0000.320.1000.610.10604.32.00 Check #: 205091	General Supplies	$338.52 110
			Vendor Total:	$338.52
VERIZON WIRELESS_21703	21703			
		100.101.0000.000.2310.535.10000.00.00 Check #: 205092	Data Communications, Internet, Video, T-lines, etc	$200.05
		100.101.0000.000.2510.534.10000.00.00 Check #: 205092	Telephone - Cell phone services	$80.02
		100.101.0000.000.2520.534.10000.00.00 Check #: 205092	Telephone - Cell phone services	$37.15
		100.104.0000.000.2210.534.10000.00.00 Check #: 205092	Telephone - Cell phone services	$200.05
		100.104.0000.000.2210.535.10000.00.00 Check #: 205092	Data Communications, Internet, Video, T-lines, etc	$160.04
		100.107.0000.000.2580.534.10000.00.00 Check #: 205092	Telephone - Cell phone services	$504.48
		100.108.0000.000.2620.534.10000.00.00 Check #: 205092	Telephone - Cell phone services	$1,031.85
		100.125.0000.000.2410.533.10205.10.00 Check #: 205092	Telephone - Land Line phone services	$77.16

Voucher Supplement Account Summary

Voucher Batch Number: 1172 12/02/2021

Fiscal Year: 2021-2022

Vendor Remit Name	Vendor #	Account	Description	Amount
		100.170.0000.000.2710.534.10000.00.00 Check #: 205092	Telephone - Cell phone services	$3,418.10
		250.105.0000.000.2321.535.10000.00.00 Check #: 205092	Data Communications, Internet, Video, T-lines, etc	$160.04
		280.639.0000.200.1000.535.10000.00.00 Check #: 205092	Data Communications, Internet, Video, T-lines, etc	$40.23
		290.180.0000.000.3100.534.10000.00.00 Check #: 205092	Telephone - Cell phone services	$88.62
			Vendor Total:	$5,997.79
VEX ROBOTICS				
		100.135.0000.100.1000.610.10305.31.00 Check #: 205093	General Supplies	$401.51
			Vendor Total:	$401.51
VISIBLE BODY	103046			
		240.300.0000.330.1000.651.10601.32.00 Check #: 205094	Supplies - Technology - Software	$2,250.00
			Vendor Total:	$2,250.00
W I D A	103264			
		100.104.0000.000.2210.352.10000.00.00 Check #: 205095	Other Technical Services	$8.14
		100.104.0000.000.2210.650.10000.00.00 Check #: 205095	Supplies-Information Technology-related	$271.25
			Vendor Total:	$279.39
WALKER LAKE DISPOSAL INC.	102157			
		100.108.0000.000.2620.421.10305.31.00 Check #: 205096	Garbage / Disposal	$1,100.00
		290.180.0000.000.3100.421.10000.00.00 Check #: 205096	Garbage / Disposal	$198.00
			Vendor Total:	$1,298.00
WASTE MANAGEMENT	22180			
		100.164.0000.920.1000.421.10604.32.00 Check #: 205097	Garbage / Disposal	$88.67

Voucher Supplement Account Summary

Voucher Batch Number: 1172 12/02/2021

Fiscal Year: 2021-2022

Vendor Remit Name	Vendor #	Account	Description		Amount
				Vendor Total:	$88.67
WELCH, LAURA					
		250.165.0000.200.1000.610.10605.32.00 Check #: 205098	General Supplies		$9.45
				Vendor Total:	$9.45
WELLS FARGO VENDOR FINANCIAL SERVICES					
		100.121.0000.000.2410.442.10201.10.00 Check #: 205099	Rental of Equipment and Vehicles		$282.18
		100.127.0000.000.2410.442.10210.10.00 Check #: 205099	Rental of Equipment and Vehicles		$513.00
		100.127.0000.100.1000.430.10210.10.00 Check #: 205099	Repairs and Maintenance Services		$426.30
		100.128.0000.000.2410.430.10211.10.00 Check #: 205099	Repairs and Maintenance Services		$300.62
		100.129.0000.000.2410.442.10209.10.00 Check #: 205099	Rental of Equipment and Vehicles		$510.72
		100.129.0000.100.1000.430.10209.10.00 Check #: 205099	Repairs and Maintenance Services		$44.00
		100.132.0000.000.2410.442.10302.20.00 Check #: 205099	Rental of Equipment and Vehicles		$462.50
		100.133.0000.000.2410.442.10303.10.00 Check #: 205099	Rental of Equipment and Vehicles		$433.44
		100.135.0000.000.2410.442.10305.31.00 Check #: 205099	Rental of Equipment and Vehicles		$301.47
		100.135.0000.100.1000.430.10305.31.00 Check #: 205099	Repairs and Maintenance Services		$1,042.73
		100.161.0000.100.1000.430.10601.32.00 Check #: 205099	Repairs and Maintenance Services		$3,538.26
		100.161.0000.100.1000.442.10601.32.00 Check #: 205099	Rental of Equipment and Vehicles		$2,678.12
		100.162.0000.000.2410.430.10602.50.00 Check #: 205099	Repairs and Maintenance Services		$346.61

Voucher Supplement Account Summary

Voucher Batch Number: 1172 12/02/2021

Fiscal Year: 2021-2022

Vendor Remit Name	Vendor #	Account	Description		Amount
		100.163.0000.000.2410.442.10603.32.00 0 Check #: 205099	Rental of Equipment and Vehicles		$477.00
		100.163.0000.100.1000.430.10603.32.00 0 Check #: 205099	Repairs and Maintenance Services		$586.21
		100.164.0000.000.2410.430.10604.32.00 0 Check #: 205099	Repairs and Maintenance Services		$24.82
		100.164.0000.000.2410.442.10604.32.00 0 Check #: 205099	Rental of Equipment and Vehicles		$520.11
		100.164.0000.100.1000.430.10604.32.00 0 Check #: 205099	Repairs and Maintenance Services		$135.55
		100.165.0000.000.2410.442.10605.32.00 0 Check #: 205099	Rental of Equipment and Vehicles		$110.67
		100.165.0000.100.1000.430.10605.32.00 0 Check #: 205099	Repairs and Maintenance Services		$47.06
		230.231.0000.610.1000.443.10000.00.00 0 Check #: 205099	Copier Leases		$206.12
				Vendor Total:	$12,987.49
WESTERN GOVERNORS UNIVERSITY					
		100.101.0000.000.2213.810.10000.00.00 0 Check #: 205100	Dues and Fees		$3,770.00
				Vendor Total:	$3,770.00
WILD WEST MOTORS, INC	8442				
		100.170.0000.000.2730.614.10000.00.00 0 Check #: 205101	Parts		$41.52
				Vendor Total:	$41.52
YERINGTON THEATRE FOR THE ARTS	100157				
		230.231.0000.610.1000.441.10909.41.00 0 Check #: 205102	Renting Land and Buildings		$700.00
				Vendor Total:	$700.00
				Grand Total:	$1,135,362.85

End of Report

LYON COUNTY SCHOOL DISTRICT VOUCHER

Voucher No: 1175 Voucher Date: 12/07/2021 Prepared By:

Printed: 01/12/2022 03:53:53 PM

LYON COUNTY SCHOOL DISTRICT is hereby authorized to draw warrants against LYON COUNTY SCHOOL DISTRICT funds for the sum of $37,493.68 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2021 to June 30, 2022 (period cannot overlap fiscal year end.)

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

Holly Villines	President
Phil Cowee	Clerk
Kimber LA Crabtree	Member
Barbara Jones	Member
Sherry Parsons	Member
Bridget Peterson	Member
Neal E. McIntyre	Member

LYON COUNTY SCHOOL DISTRICT

Fund		Amount
100	General Fund	$37,493.68
		$37,493.68

Voucher Supplement Account Summary

Voucher Batch Number: 1175 12/07/2021

Fiscal Year: 2021-2022

Vendor Remit Name	Vendor #	Account	Description	Amount
DIVISION OF INDUSTRIAL RELATIONS	98670			
		100.102.0000.000.2329.210.10000.00.000	Group Insurance	$37,493.68
			Vendor Total:	$37,493.68
			Grand Total:	$37,493.68

End of Report

LYON COUNTY SCHOOL DISTRICT VOUCHER

Voucher No: 1176 Voucher Date: 12/08/2021 Prepared By:

Printed: 01/12/2022 03:54:44 PM

LYON COUNTY SCHOOL DISTRICT is hereby authorized to draw warrants against LYON COUNTY SCHOOL DISTRICT funds for the sum of $3,358.55 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2021 to June 30, 2022 (period cannot overlap fiscal year end.)

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

Holly Villines	President
Phil Cowee	Clerk
Kimber LA Crabtree	Member
Barbara Jones	Member
Sherry Parsons	Member
Bridget Peterson	Member
Neal E. McIntyre	Member

LYON COUNTY SCHOOL DISTRICT

Fund		Amount
100	General Fund	$2,365.87
280	Federal Funds	$974.69
290	Food Service Funds	$17.99
		$3,358.55

Voucher Supplement Account Summary

Voucher Batch Number: 1176 12/08/2021

Fiscal Year: 2021-2022

Vendor Remit Name	Vendor #	Account	Description	Amount
AMAZON BUSINESS				
		100.102.0000.000.2570.610.10000.00.00 Check #: 205185	General Supplies	$27.78
		100.121.0000.000.2410.610.10201.10.00 Check #: 205185	General Supplies	$148.22
		100.132.0000.100.1000.610.10302.20.00 Check #: 205185	General Supplies	$73.98
		100.134.0000.100.1000.610.10304.20.00 Check #: 205185	General Supplies	$303.03
		100.135.0000.000.2410.610.10305.31.00 Check #: 205185	General Supplies	$39.84
		100.135.0000.100.1000.610.10305.31.00 Check #: 205185	General Supplies	$37.47
		100.161.0000.100.1000.610.10601.32.00 Check #: 205185	General Supplies	$883.36
		100.161.0000.920.1000.610.10601.32.00 Check #: 205185	General Supplies	$58.00
		100.162.0000.000.2130.610.10602.50.00 Check #: 205185	General Supplies	$36.54
		100.162.0000.000.2410.610.10602.50.00 Check #: 205185	General Supplies	$114.99
		100.162.0000.000.2620.610.10602.50.00 Check #: 205185	General Supplies	$337.05
		100.162.0000.170.1000.610.10602.50.00 Check #: 205185	General Supplies	$50.62
		280.633.0000.000.2100.610.10302.20.00 Check #: 205185	General Supplies	$198.75
		280.633.0000.000.2100.610.10305.31.00 Check #: 205185	FY21 Grants Budget Loads-Title I	$148.73
		280.633.0000.000.3300.610.10201.10.00 Check #: 205185	General Supplies	$470.91
		290.180.0000.000.3100.610.10000.00.00 Check #: 205185	General Supplies	$17.99
			Vendor Total:	$2,947.26

Voucher Supplement Account Summary

Voucher Batch Number: 1176 12/08/2021

Fiscal Year: 2021-2022

Vendor Remit Name	Vendor #	Account	Description	Amount
OFFICE DEPOT	15366			
		100.125.0000.000.2410.610.10205.10.000 Check #: 205186	General Supplies	$254.99
		280.633.0000.000.2100.610.10205.10.000 Check #: 205186	General Supplies	$156.30
			Vendor Total:	$411.29
			Grand Total:	$3,358.55

End of Report

LYON COUNTY SCHOOL DISTRICT VOUCHER

Voucher No: 1188 Voucher Date: 12/10/2021 Prepared By:

Printed: 01/12/2022 03:55:46 PM

LYON COUNTY SCHOOL DISTRICT is hereby authorized to draw warrants against LYON COUNTY SCHOOL DISTRICT funds for the sum of $277,276.86 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2021 to June 30, 2022 (period cannot overlap fiscal year end.)

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

Holly Villines	President
Phil Cowee	Clerk
Kimber LA Crabtree	Member
Barbara Jones	Member
Sherry Parsons	Member
Bridget Peterson	Member
Neal E. McIntyre	Member

LYON COUNTY SCHOOL DISTRICT

Fund		Amount
100	General Fund	$88,856.07
230	Adult Education	$120.87
240	State Grants	$120.00
260	Gifts and Donations	$2,631.40
280	Federal Funds	$85,571.58
285	Medicaid Funds	$52,520.18
290	Food Service Funds	$1,452.67
330	Building and Sites (includes teacherages)	$3.26
340	Governmental Services Tax (GST)	$430.00
360	Bond Issues	$45,570.83

Voucher No: 1188 Voucher Date: 12/10/2021

Fund	Amount
	$277,276.86

Voucher Supplement Account Summary

Voucher Batch Number: 1188 12/10/2021

Fiscal Year: 2021-2022

Vendor Remit Name	Vendor #	Account	Description		Amount
A T & T MONTHLY STATEMENT	99712				
		100.127.0000.000.2410.533.10210.10.00 Check #: 205104	Telephone - Land Line phone services		$151.57
		100.170.0000.000.2710.533.10000.00.00 Check #: 205104	Telephone - Land Line phone services		$25.51
				Vendor Total:	$177.08
ACTION GLASS CARSON LLC	102563				
		100.170.0000.000.2730.430.10000.00.00 Check #: 205105	Repairs and Maintenance Services		$645.00
				Vendor Total:	$645.00
ADVANCED CLASSROOM TECH	102814				
		280.633.0000.000.2100.652.10203.10.00 Check #: 205106	Inventoried Supplies/Equipment - IT Related <$5000		$36,515.00
				Vendor Total:	$36,515.00
ALHAMBRA WATER	97540				
		100.170.0000.000.2730.411.10000.00.00 Check #: 205107	Water / Sewer		$389.38
				Vendor Total:	$389.38
ALLIED TIRE & AUTO SERVICE					
		100.170.0000.000.2710.430.10000.00.00 Check #: 205108	Repairs and Maintenance Services		$45.00
				Vendor Total:	$45.00
APEX CYBER SYSTEMS					
		280.742.0000.000.2670.734.10206.10.00 Check #: 205109	Technology-Related Hardware		$7,781.45
				Vendor Total:	$7,781.45
APGAR, JENNIFER					
		280.633.0000.000.2213.580.10000.00.00 Check #: 205110	Staff Travel		$172.00
				Vendor Total:	$172.00
ARAMARK UNIFORM SERVICES					

Voucher Supplement Account Summary

Voucher Batch Number: 1188 12/10/2021

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Vendor Remit Name	Vendor #	Account	Description		Amount
		100.136.0000.000.2620.422.10208.31.00 Check #: 205111	Janitorial / Custodial Services		$64.23
				Vendor Total:	$64.23
ASCD_99490	99490				
		100.127.0000.000.2410.810.10210.10.00 Check #: 205112	Dues and Fees		$89.00
				Vendor Total:	$89.00
AUTO & TRUCK ELECTRIC,INC	1382				
		100.170.0000.000.2730.614.10000.00.00 Check #: 205113	Parts		$750.00
		100.170.0000.000.2730.617.10000.00.00 Check #: 205113	Batt & Antifreeze		$860.00
				Vendor Total:	$1,610.00
BROWN MILBERY INC	2280				
		100.108.0000.000.2620.430.10202.10.00 Check #: 205114	Repairs and Maintenance Services		$147.00
		100.108.0000.000.2620.610.10202.10.00 Check #: 205114	General Supplies		$59.51
				Vendor Total:	$206.51
BUS PARTS WAREHOUSE	2534				
		100.170.0000.000.2730.614.10000.00.00 Check #: 205115	Parts		$624.25
				Vendor Total:	$624.25
BUSWEST					
		100.170.0000.000.2730.614.10000.00.00 Check #: 205116	Parts		$570.47
				Vendor Total:	$570.47
CARSON CITY TOYOTA					
		100.170.0000.000.2710.340.10000.00.00 Check #: 205117	Other Professional Services		$98.08
				Vendor Total:	$98.08
CARSON VALLEY OIL	3380				

Voucher Supplement Account Summary

Voucher Batch Number: 1188 12/10/2021

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Vendor Remit Name	Vendor #	Account	Description		Amount
		100.170.0000.000.2730.626.10000.00.00 Check #: 205118	Gasoline		$8,368.09
				Vendor Total:	$8,368.09
CITY OF FERNLEY_7501	7501				
		360.021.0000.000.4700.810.10601.32.00 Check #: 205119	Dues and Fees		$21,298.99
				Vendor Total:	$21,298.99
CLARK PEST CONTROL					
		100.108.0000.000.2630.340.10601.32.00 Check #: 205120	Other Professional Services		$108.00
		100.127.0000.000.2620.430.10210.10.00 Check #: 205120	Repairs and Maintenance Services		$179.00
				Vendor Total:	$287.00
CLARK-BENNETT, MATTHEW					123
		100.107.0000.000.2580.332.10000.00.00 Check #: 205121	Training & Development - Instruct Non-Licensed		$129.00
				Vendor Total:	$129.00
CONNECTIONS SPEECH&LANGUAGE SERVICES LLC					
		285.781.0000.200.2150.340.10000.00.00 Check #: 205122	Other Professional Services		$20,160.00
				Vendor Total:	$20,160.00
CREATIVE DOOR & MOLDING, LLC					
		340.101.0000.000.2620.610.10605.32.00 Check #: 205123	General Supplies		$430.00
				Vendor Total:	$430.00
D & S WASTE REMOVAL, INC	4960				
		100.108.0000.000.2620.421.10000.00.00 Check #: 205124	Garbage / Disposal		$217.80
		100.108.0000.000.2620.421.10202.10.00 Check #: 205124	Garbage / Disposal		$790.48

Voucher Supplement Account Summary

Voucher Batch Number: 1188 12/10/2021

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Vendor Remit Name	Vendor #	Account	Description		Amount
		100.108.0000.000.2620.421.10302.20.00 Check #: 205124	Garbage / Disposal		$527.00
		100.108.0000.000.2620.421.10602.50.00 Check #: 205124	Garbage / Disposal		$892.94
		100.108.0000.000.2620.421.10603.32.00 Check #: 205124	Garbage / Disposal		$1,369.77
		100.170.0000.000.2730.421.10000.00.00 Check #: 205124	Garbage / Disposal		$258.99
		290.182.0000.000.3100.421.10000.00.00 Check #: 205124	Garbage / Disposal		$1,317.40
				Vendor Total:	$5,374.38
DECKER, INC.	5403				
		100.164.0000.100.1000.610.10604.32.00 Check #: 205125	General Supplies		$2,209.02
					124
				Vendor Total:	$2,209.02
DEGRAW, JOHN					
		100.108.0000.000.2620.610.10000.00.00 Check #: 205126	General Supplies		$18.96
				Vendor Total:	$18.96
DEMCO LIBRARY SERVICES	5499				
		100.135.0000.100.1000.610.10305.31.00 Check #: 205127	General Supplies		$26.39
				Vendor Total:	$26.39
DEPARTMENT OF PUBLIC SAFETY	14394				
		100.102.0000.000.2570.340.10000.00.00 Check #: 205128	Other Professional Services		$402.50
				Vendor Total:	$402.50
ESGI	103143				
		100.104.0000.100.1000.653.10000.00.00 Check #: 205129	Web-based and similar programs		$639.00
		280.633.0000.000.2100.651.10202.10.00 Check #: 205129	Supplies - Technology - Software		$875.00

Voucher Supplement Account Summary

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Vendor Remit Name	Vendor #	Account	Description	Amount
			Vendor Total:	$1,514.00
FERNLEY CHIROPRACTIC, INC.				
		100.170.0000.000.2710.340.10000.00.00 Check #: 205130	Other Professional Services	$1,100.00
			Vendor Total:	$1,100.00
FLYERS ENERGY, LLC	102216			
		100.170.0000.000.2730.626.10000.00.00 Check #: 205131	Gasoline	$3,832.43
			Vendor Total:	$3,832.43
FRONTIER	21702			
		100.162.0000.000.2410.533.10602.50.00 Check #: 205132	Telephone - Land Line phone services	$165.88
			Vendor Total:	$165.88
FRONTIER	21702			
		100.163.0000.000.2410.533.10603.32.00 Check #: 205133	Telephone - Land Line phone services	$254.44
			Vendor Total:	$254.44
GRAINGER	99826			
		100.108.0000.000.2620.610.10601.32.00 Check #: 205134	General Supplies	$503.46
		100.108.0000.000.2620.610.10602.50.00 Check #: 205134	General Supplies	$31.44
		100.163.0000.000.2620.610.10603.32.00 Check #: 205134	General Supplies	$35.57
			Vendor Total:	$570.47
HOME DEPOT	9654			
		100.121.0000.000.2620.610.10201.10.00 Check #: 205135	General Supplies	$167.63
			Vendor Total:	$167.63
IML SECURITY SUPPLY				
		100.108.0000.000.2620.610.10000.00.00 Check #: 205136	General Supplies	$1,732.50

Voucher Supplement Account Summary

Voucher Batch Number: 1188 12/10/2021

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Vendor Remit Name	Vendor #	Account	Description		Amount
				Vendor Total:	$1,732.50
INTERSTATE OIL COMPANY	10210				
		100.170.0000.000.2730.626.10000.00.00 Check #: 205137	Gasoline		$12,674.15
				Vendor Total:	$12,674.15
JAY BETZ MD CONSULTING CORP	3972				
		100.170.0000.000.2710.340.10000.00.00 Check #: 205138	Other Professional Services		$930.00
				Vendor Total:	$930.00
JIM MENESINI PETROLEUM					
		100.170.0000.000.2730.626.10000.00.00 Check #: 205139	Gasoline		$311.25
				Vendor Total:	$311.25
KIMBALL MIDWEST	96824				
		100.170.0000.000.2730.614.10000.00.00 Check #: 205140	Parts		$711.56
				Vendor Total:	$711.56
LARKINS, KAYLEEN					
		280.633.0000.000.2213.580.10000.00.00 Check #: 205141	Staff Travel		$216.13
				Vendor Total:	$216.13
LOWE'S BUSINESS ACCOUNT	11835				
		100.108.0000.000.2620.610.10000.00.00 Check #: 205142	General Supplies		$357.28
		100.108.0000.000.2620.610.10203.10.00 Check #: 205142	General Supplies		$409.79
		100.108.0000.000.2620.610.10303.10.00 Check #: 205142	General Supplies		$21.46
		100.108.0000.000.2620.610.10601.32.00 Check #: 205142	General Supplies		$127.30
		100.123.0000.000.2620.610.10203.10.00 Check #: 205142	General Supplies		$301.38

Voucher Supplement Account Summary

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Vendor Remit Name	Vendor #	Account	Description		Amount
		100.126.0000.000.2620.610.10206.10.00 Check #: 205142	General Supplies		$84.34
		100.127.0000.000.2620.610.10210.10.00 Check #: 205142	General Supplies		$30.69
		100.128.0000.000.2620.610.10211.10.00 Check #: 205142	General Supplies		$66.30
		100.133.0000.000.2620.610.10303.10.00 Check #: 205142	General Supplies		$522.46
		100.135.0000.000.2620.610.10305.31.00 Check #: 205142	General Supplies		$314.11
				Vendor Total:	$2,235.11
LYON COUNTY PLANNING DEPT	100668				
		360.021.0000.000.4700.810.10604.32.00 Check #: 205143	Dues and Fees		$12,852.68
					127
				Vendor Total:	$12,852.68
LYON COUNTY PLANNING DEPT	100668				
		360.021.0000.000.4700.810.10603.32.00 Check #: 205144	Dues and Fees		$11,419.16
				Vendor Total:	$11,419.16
LYON COUNTY SCHOOL DIST._12000	12000				
		280.688.0000.000.2700.510.10000.00.00 Check #: 205145	Student Transportation Services		$326.31
				Vendor Total:	$326.31
LYON COUNTY SCHOOL DIST._99346	99346				
		100.135.0000.100.1000.610.10305.31.00 Check #: 205146	General Supplies		$265.68
				Vendor Total:	$265.68
LYON COUNTY SHERIFF	P101				
		280.742.0000.000.2100.340.10000.00.00 Check #: 205147	Other Professional Services		$23,083.13
				Vendor Total:	$23,083.13
M.F. BARCELLOS, INC	1560				

Voucher Supplement Account Summary

Voucher Batch Number: 1188 12/10/2021

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Vendor Remit Name	Vendor #	Account	Description		Amount
		100.108.0000.000.2620.623.10602.50.00 Check #: 205148	Bottled Gas		$539.78
				Vendor Total:	$539.78
MATTICE, CRYSTAL					
		100.163.0000.197.1000.610.10603.32.00 Check #: 205149	General Supplies		$54.40
				Vendor Total:	$54.40
MOBILE DEFENDERS					
		100.135.0000.100.1000.430.10305.31.00 Check #: 205150	Repairs and Maintenance Services		$55.99
				Vendor Total:	$55.99
N Z N M E A	98575				
		100.132.0000.910.1000.810.10302.20.00 Check #: 205151	Dues and Fees		$200.00
				Vendor Total:	$200.00
NAPA AUTO & TRUCK PARTS_99614	99614				
		100.135.0000.000.2620.610.10305.31.00 Check #: 205152	General Supplies		$118.99
		100.170.0000.000.2730.614.10000.00.00 Check #: 205152	Parts		$412.38
				Vendor Total:	$531.37
NEVADA CTSO					
		240.300.0000.330.2213.330.10603.32.00 Check #: 205153	Professional Employee Training & Development Serv		$120.00
				Vendor Total:	$120.00
NEVADA DRUG & ALCOHOL TESTING INC	101753				
		100.170.0000.000.2710.340.10000.00.00 Check #: 205154	Other Professional Services		$107.00
				Vendor Total:	$107.00
OSKAR SEPTIC SERVICES, LLC					
		100.108.0000.000.2620.430.10201.10.00 Check #: 205155	Repairs and Maintenance Services		$700.00

Voucher Supplement Account Summary

Voucher Batch Number: 1188 12/10/2021

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Vendor Remit Name	Vendor #	Account	Description		Amount
				Vendor Total:	$700.00
PACIFIC STATES COMMUNICATIONS OF NV, INC					
		100.107.0000.000.2580.350.10000.00.00 Check #: 205156	Technical Services		$3,234.64
				Vendor Total:	$3,234.64
PAPE KENWORTH	103203				
		100.170.0000.000.2730.614.10000.00.00 Check #: 205157	Parts		$1,056.91
				Vendor Total:	$1,056.91
PARTS TOWN LLC					
		100.108.0000.000.2620.610.10601.32.00 Check #: 205158	General Supplies		$523.34
				Vendor Total:	$523.34
PITTMAN, RICHARD					
		330.108.0000.000.2620.610.10000.00.00 Check #: 205159	General Supplies		$3.26
				Vendor Total:	$3.26
PRESENCE LEARNING, INC					
		280.639.0000.200.2140.340.10000.00.00 Check #: 205160	Other Professional Services		$9,775.00
		285.781.0000.200.2150.340.10000.00.00 Check #: 205160	Other Professional Services		$27,000.00
				Vendor Total:	$36,775.00
PROCARE THERAPY					
		280.639.0000.200.1000.340.10305.31.00 Check #: 205161	Other Professional Services		$4,278.00
		285.781.0000.200.2150.340.10211.10.00 Check #: 205161	Other Professional Services		$5,360.18
				Vendor Total:	$9,638.18
PROJECT LEAD THE WAY, INC.					

Voucher Supplement Account Summary

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Vendor Remit Name	Vendor #	Account	Description		Amount
		100.104.0000.000.2213.330.10000.00.00 Check #: 205162	Professional Employee Training & Development Serv		$4,750.00
				Vendor Total:	$4,750.00
RALEY'S					
		290.180.0000.000.3100.630.10000.00.00 Check #: 205163	Food		$41.61
				Vendor Total:	$41.61
RENNER EQUIPMENT COMPANY	17400				
		100.108.0000.000.2620.610.10602.50.00 Check #: 205164	General Supplies		$24.99
		100.108.0000.000.2630.610.10000.00.00 Check #: 205164	General Supplies		$32.49
		100.162.0000.000.2620.610.10602.50.00 Check #: 205164	General Supplies		$219.62
		100.170.0000.000.2730.614.10000.00.00 Check #: 205164	Parts		$15.58
				Vendor Total:	$292.68
RICOH AMERICAS CORP	102825				
		100.101.0000.610.1000.430.10909.41.00 Check #: 205165	Repairs and Maintenance Services		$24.02
		100.136.0000.000.2410.430.10208.31.00 Check #: 205165	Repairs and Maintenance Services		$340.57
		100.136.0000.100.1000.430.10208.31.00 Check #: 205165	Repairs and Maintenance Services		$1,329.74
				Vendor Total:	$1,694.33
RICOH USA, INC					
		100.126.0000.000.2410.442.10206.10.00 Check #: 205166	Rental of Equipment and Vehicles		$202.49
		100.135.0000.100.1000.430.10305.31.00 Check #: 205166	Repairs and Maintenance Services		$36.65
		100.136.0000.000.2410.430.10208.31.00 Check #: 205166	Repairs and Maintenance Services		$73.24

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Voucher Supplement Account Summary

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Vendor Remit Name	Vendor #	Account	Description		Amount
				Vendor Total:	$312.38
SHRED-IT USA					
		100.136.0000.000.2410.421.10208.31.00 Check #: 205167	Garbage / Disposal		$94.00
				Vendor Total:	$94.00
SILVER SPRINGS G.I.D	19181				
		100.108.0000.000.2620.411.10205.10.00 Check #: 205168	Water / Sewer		$779.00
		100.108.0000.000.2620.411.10304.20.00 Check #: 205168	Water / Sewer		$512.50
		100.108.0000.000.2620.411.10605.32.00 Check #: 205168	Water / Sewer		$676.50
				Vendor Total:	$1,968.00
SILVER SPRINGS MUTUAL WATER CO	19183				131
		100.108.0000.000.2620.411.10205.10.00 Check #: 205169	Water / Sewer		$1,256.56
		100.108.0000.000.2620.411.10304.20.00 Check #: 205169	Water / Sewer		$789.28
		100.108.0000.000.2620.411.10605.32.00 Check #: 205169	Water / Sewer		$5,661.72
		100.170.0000.000.2730.411.10000.00.00 Check #: 205169	Water / Sewer		$63.00
				Vendor Total:	$7,770.56
SLAKEY BROTHERS INC.	19350				
		100.108.0000.000.2620.610.10000.00.00 Check #: 205170	General Supplies		$1,766.00
				Vendor Total:	$1,766.00
SOLIANT HEALTH, LLC					
		280.639.0000.200.2140.340.10000.00.00 Check #: 205171	Other Professional Services		$1,683.50
				Vendor Total:	$1,683.50
STICKS & STONES BLDG. MATERIALS					

Voucher Supplement Account Summary

Voucher Batch Number: 1188 12/10/2021

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Vendor Remit Name	Vendor #	Account	Description		Amount
		100.108.0000.000.2620.610.10302.20.00 Check #: 205172	General Supplies		$69.95
		100.122.0000.000.2620.610.10202.10.00 Check #: 205172	General Supplies		$143.29
				Vendor Total:	$213.24
SUMMIT COMPANIES					
		100.133.0000.000.2620.430.10303.10.00 Check #: 205173	Repairs and Maintenance Services		$284.00
		100.136.0000.000.2620.430.10208.31.00 Check #: 205173	Repairs and Maintenance Services		$457.75
		100.164.0000.000.2620.430.10604.32.00 Check #: 205173	Repairs and Maintenance Services		$364.00
				Vendor Total:	$1,105.75
SWANK MOVIE LICENSING USA					132
		280.633.0000.000.3300.610.10203.10.00 Check #: 205174	General Supplies		$571.00
				Vendor Total:	$571.00
TUROS, CATHY					
		280.633.0000.000.2195.580.10000.00.00 Check #: 205175	Staff Travel		$132.72
		280.688.0000.000.2100.610.10000.00.00 Check #: 205175	General Supplies		$162.34
				Vendor Total:	$295.06
US FOODS CHEF'STORE					
		100.164.0000.320.1000.610.10604.32.00 Check #: 205176	General Supplies		$461.15
				Vendor Total:	$461.15
WALKER LAKE DISPOSAL INC.	102157				
		100.108.0000.000.2620.421.10305.31.00 Check #: 205177	Garbage / Disposal		$1,050.00
				Vendor Total:	$1,050.00

Voucher Supplement Account Summary

Voucher Batch Number: 1188 12/10/2021

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Vendor Remit Name	Vendor #	Account	Description	Amount
WELLS FARGO VENDOR FINANCIAL SERVICES				
		100.104.0000.000.2210.430.10000.00.00 Check #: 205178	Repairs and Maintenance Services	$67.54
		100.104.0000.000.2210.442.10000.00.00 Check #: 205178	Rental of Equipment and Vehicles	$26.12
		100.122.0000.000.2410.442.10202.10.00 Check #: 205178	Rental of Equipment and Vehicles	$556.40
		100.123.0000.000.2410.442.10203.10.00 Check #: 205178	Rental of Equipment and Vehicles	$212.01
		100.123.0000.100.1000.430.10203.10.00 Check #: 205178	Repairs and Maintenance Services	$335.53
		100.125.0000.000.2410.442.10205.10.00 Check #: 205178	Rental of Equipment and Vehicles	$474.72
		100.126.0000.000.2410.442.10206.10.00 Check #: 205178	Rental of Equipment and Vehicles	$305.43
		100.126.0000.100.1000.430.10206.10.00 Check #: 205178	Repairs and Maintenance Services	$961.30
		100.134.0000.000.2410.442.10304.20.00 Check #: 205178	Rental of Equipment and Vehicles	$769.74
		100.136.0000.000.2410.442.10208.31.00 Check #: 205178	Rental of Equipment and Vehicles	$174.34
		290.180.0000.000.3100.430.10000.00.00 Check #: 205178	Repairs and Maintenance Services	$67.54
		290.180.0000.000.3100.442.10000.00.00 Check #: 205178	Rental of Equipment and Vehicles	$26.12
			Vendor Total:	$3,976.79
WILLIAM N. PENNINGTON FOUNDATION				
		260.099.1920.000.0000.000.10000.00.00 Check #: 205179	Contributions and Donations From Private Sources	$2,631.40
			Vendor Total:	$2,631.40
XCAST LABS, INC.				

Voucher Supplement Account Summary

Voucher Batch Number: 1188 12/10/2021

Fiscal Year: 2021-2022

Vendor Remit Name	Vendor #	Account	Description	Amount
		100.107.0000.000.2580.533.10000.00.00 Check #: 205180	Telephone - Land Line phone services	$40.24
		100.121.0000.000.2410.533.10201.10.00 Check #: 205180	Telephone - Land Line phone services	$40.29
		100.122.0000.000.2410.533.10202.10.00 Check #: 205180	Telephone - Land Line phone services	$40.29
		100.123.0000.000.2410.533.10203.10.00 Check #: 205180	Telephone - Land Line phone services	$40.29
		100.125.0000.000.2410.533.10205.10.00 Check #: 205180	Telephone - Land Line phone services	$40.29
		100.126.0000.000.2410.533.10206.10.00 Check #: 205180	Telephone - Land Line phone services	$40.29
		100.127.0000.000.2410.533.10210.10.00 Check #: 205180	Telephone - Land Line phone services	$40.29
		100.128.0000.000.2410.533.10211.10.00 Check #: 205180	Telephone - Land Line phone services	$40.29
		100.129.0000.000.2410.533.10209.10.00 Check #: 205180	Telephone - Land Line phone services	$40.29
		100.132.0000.000.2410.533.10302.20.00 Check #: 205180	Telephone - Land Line phone services	$40.29
		100.133.0000.000.2410.533.10303.10.00 Check #: 205180	Telephone - Land Line phone services	$40.29
		100.134.0000.000.2410.533.10304.20.00 Check #: 205180	Telephone - Land Line phone services	$40.29
		100.135.0000.000.2410.533.10305.31.00 Check #: 205180	Telephone - Land Line phone services	$40.29
		100.136.0000.000.2410.533.10208.31.00 Check #: 205180	Telephone - Land Line phone services	$40.29
		100.161.0000.000.2410.533.10601.32.00 Check #: 205180	Telephone - Land Line phone services	$40.29
		100.162.0000.000.2410.533.10602.50.00 Check #: 205180	Telephone - Land Line phone services	$40.29
		100.163.0000.000.2410.533.10603.32.00 Check #: 205180	Telephone - Land Line phone services	$40.29

Voucher Supplement Account Summary

Voucher Batch Number: 1188 12/10/2021

Fiscal Year: 2021-2022

Vendor Remit Name	Vendor #	Account	Description	Amount
		100.164.0000.000.2410.533.10604.32.00 Check #: 205180	Telephone - Land Line phone services	$40.29
		100.165.0000.000.2410.533.10605.32.00 Check #: 205180	Telephone - Land Line phone services	$40.29
		100.170.0000.000.2710.533.10000.00.00 Check #: 205180	Telephone - Land Line phone services	$40.29
		230.231.0000.610.1000.533.10601.41.00 Check #: 205180	Telephone - Land Line phone services	$40.29
		230.231.0000.610.1000.533.10907.41.00 Check #: 205180	Telephone - Land Line phone services	$40.29
		230.231.0000.610.1000.533.10909.41.00 Check #: 205180	Telephone - Land Line phone services	$40.29
			Vendor Total:	$926.62
XEROX CORPORATION				135
		100.101.0000.000.2500.442.10000.00.00 Check #: 205181	Rental of Equipment and Vehicles	$85.34
		100.101.0000.000.2510.430.10000.00.00 Check #: 205181	Repairs and Maintenance Services	$139.70
		100.106.0000.000.2515.442.10000.00.00 Check #: 205181	Rental of Equipment and Vehicles	$42.68
		100.107.0000.000.2580.430.10000.00.00 Check #: 205181	Repairs and Maintenance Services	$0.37
		100.107.0000.000.2580.442.10000.00.00 Check #: 205181	Rental of Equipment and Vehicles	$22.19
			Vendor Total:	$290.28
XEROX FINANCIAL SERVICES				
		100.104.0000.000.2210.442.10000.00.00 Check #: 205182	Rental of Equipment and Vehicles	$22.19
			Vendor Total:	$22.19
YERINGTON AUTO PARTS	23100			
		100.170.0000.000.2730.613.10000.00.00 Check #: 205183	Oil & Lubricants	$131.88

Voucher Supplement Account Summary

Voucher Batch Number: 1188 12/10/2021

Fiscal Year: 2021-2022

Vendor Remit Name	Vendor #	Account	Description	Amount
		100.170.0000.000.2730.614.10000.00.00 Check #: 205183	Parts	$1,592.11
			Vendor Total:	$1,723.99
YERINGTON HIGH SCHOOL_23200	23200			
		100.101.0000.920.1000.519.10603.32.00 Check #: 205184	Student Transportation Purchased From Other Source	$8,042.17
			Vendor Total:	$8,042.17
			Grand Total:	$277,276.86

End of Report

LYON COUNTY SCHOOL DISTRICT VOUCHER

Voucher No: 1206 Voucher Date: 12/15/2021 Prepared By:

Printed: 01/12/2022 03:56:46 PM

LYON COUNTY SCHOOL DISTRICT is hereby authorized to draw warrants against LYON COUNTY SCHOOL DISTRICT funds for the sum of $160,128.43 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2021 to June 30, 2022 (period cannot overlap fiscal year end.)

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

Holly Villines	President
Phil Cowee	Clerk
Kimber LA Crabtree	Member
Barbara Jones	Member
Sherry Parsons	Member
Bridget Peterson	Member
Neal E. McIntyre	Member

LYON COUNTY SCHOOL DISTRICT

Fund		Amount
100	General Fund	$74,553.39
230	Adult Education	$207.03
250	Special Education	$309.49
260	Gifts and Donations	$3,700.00
273	Insurance Loss	$4,461.62
280	Federal Funds	$62,641.18
285	Medicaid Funds	$5,517.00
290	Food Service Funds	$41.38
330	Building and Sites (includes teacherages)	$1,041.77
340	Governmental Services Tax (GST)	$6,180.00

Fund		Amount
830	Private-Purpose Trust Funds	$1,475.57
		$160,128.43

LYON COUNTY SCHOOL DISTRICT VOUCHER

Voucher No: 1207 Voucher Date: 12/16/2021 Prepared By:

Printed: 01/12/2022 03:57:58 PM

LYON COUNTY SCHOOL DISTRICT is hereby authorized to draw warrants against LYON COUNTY SCHOOL DISTRICT funds for the sum of $4,182.50 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2021 to June 30, 2022 (period cannot overlap fiscal year end.)

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

Holly Villines	President
Phil Cowee	Clerk
Kimber LA Crabtree	Member
Barbara Jones	Member
Sherry Parsons	Member
Bridget Peterson	Member
Neal E. McIntyre	Member

LYON COUNTY SCHOOL DISTRICT

Fund		Amount
100	General Fund	$3,890.15
250	Special Education	$42.50
280	Federal Funds	$249.85
		$4,182.50

Voucher Supplement Account Summary

Voucher Batch Number: 1207 12/16/2021

Fiscal Year: 2021-2022

Vendor Remit Name	Vendor #	Account	Description	Amount
AMAZON BUSINESS				
		100.101.0000.000.2510.610.10000.00.00 Check #: 205328	General Supplies	$84.48
		100.104.0000.000.2210.610.10000.00.00 Check #: 205328	General Supplies	$34.99
		100.104.0000.000.2213.610.10000.00.00 Check #: 205328	General Supplies	$23.46
		100.104.0000.000.2220.651.10000.00.00 Check #: 205328	Supplies - Technology - Software	$199.99
		100.107.0000.000.2580.610.10000.00.00 Check #: 205328	General Supplies	$143.60
		100.121.0000.000.2410.610.10201.10.00 Check #: 205328	General Supplies	$11.99
		100.121.0000.000.2410.615.10201.10.00 Check #: 205328	Snacks, Food & Beverages	$119.95
		100.123.0000.000.2410.610.10203.10.00 Check #: 205328	General Supplies	$99.59
		100.123.0000.100.1000.610.10203.10.00 Check #: 205328	General Supplies	$54.98
		100.126.0000.000.2410.615.10206.10.00 Check #: 205328	Snacks, Food & Beverages	$49.60
		100.127.0000.100.1000.615.10210.10.00 Check #: 205328	Snacks, Food & Beverages	$99.95
		100.128.0000.000.2410.640.10211.10.00 Check #: 205328	Books and Periodicals	$230.40
		100.128.0000.000.2620.610.10211.10.00 Check #: 205328	General Supplies	$40.57
		100.128.0000.100.1000.610.10211.10.00 Check #: 205328	General Supplies	$606.26
		100.128.0000.100.1000.650.10211.10.00 Check #: 205328	Supplies-Information Technology-related	$102.77
		100.133.0000.000.2410.610.10303.10.00 Check #: 205328	General Supplies	$237.76

Voucher Supplement Account Summary

Voucher Batch Number: 1207 12/16/2021

Fiscal Year: 2021-2022

Vendor Remit Name	Vendor #	Account	Description	Amount
		100.133.0000.000.2620.610.10303.10.00 Check #: 205328	General Supplies	$262.99
		100.133.0000.100.1000.610.10303.10.00 Check #: 205328	General Supplies	$29.77
		100.134.0000.100.1000.610.10304.20.00 Check #: 205328	General Supplies	$30.70
		100.135.0000.000.2410.610.10305.31.00 Check #: 205328	General Supplies	$75.82
		100.135.0000.100.1000.610.10305.31.00 Check #: 205328	General Supplies	$114.00
		100.162.0000.000.2410.610.10602.50.00 Check #: 205328	General Supplies	$27.98
		100.162.0000.000.2620.610.10602.50.00 Check #: 205328	General Supplies	$296.84
		100.163.0000.000.2410.610.10603.32.00 Check #: 205328	General Supplies	$187.89
		100.170.0000.000.2700.610.10000.00.00 Check #: 205328	General Supplies	$25.90
		100.170.0000.000.2710.610.10000.00.00 Check #: 205328	General Supplies	$257.52
		250.129.0000.200.1000.610.10209.10.00 Check #: 205328	General Supplies	$42.50
		280.633.0000.000.2100.610.10303.10.00 Check #: 205328	General Supplies	$209.86
		280.633.0000.000.3300.610.10201.10.00 Check #: 205328	General Supplies	$39.99
			Vendor Total:	$3,742.10
OFFICE DEPOT	15366			
		100.101.0000.000.2320.610.10000.00.00 Check #: 205329	General Supplies	$89.98
		100.126.0000.100.1000.610.10206.10.00 Check #: 205329	General Supplies	$214.80
		100.127.0000.100.1000.610.10210.10.00 Check #: 205329	General Supplies	$60.90

Voucher Supplement Account Summary

Voucher Batch Number: 1207 12/16/2021

Fiscal Year: 2021-2022

Vendor Remit Name	Vendor #	Account	Description	Amount
		100.162.0000.103.0000.610.10602.50.00 0 Check #: 205329	General Supplies	($0.18)
		100.164.0000.360.1000.610.10604.32.00 0 Check #: 205329	General Supplies	$74.90
			Vendor Total:	$440.40
			Grand Total:	$4,182.50

End of Report

LYON COUNTY SCHOOL DISTRICT VOUCHER

Voucher No: 1209 Voucher Date: 12/20/2021 Prepared By:

Printed: 01/12/2022 03:58:55 PM

LYON COUNTY SCHOOL DISTRICT is hereby authorized to draw warrants against LYON COUNTY SCHOOL DISTRICT funds for the sum of $38,891.25 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2021 to June 30, 2022 (period cannot overlap fiscal year end.)

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

Holly Villines	President
Phil Cowee	Clerk
Kimber LA Crabtree	Member
Barbara Jones	Member
Sherry Parsons	Member
Bridget Peterson	Member
Neal E. McIntyre	Member

LYON COUNTY SCHOOL DISTRICT

Fund		Amount
100	General Fund	$3,166.66
250	Special Education	$20,182.12
290	Food Service Funds	$15,542.47
		$38,891.25

Voucher Supplement Account Summary

Voucher Batch Number: 1209 12/20/2021

Fiscal Year: 2021-2022

Vendor Remit Name	Vendor #	Account	Description		Amount
CHARTWELLS					
		290.182.0000.000.3100.610.10000.00.000	General Supplies		$15,287.67
		290.184.0000.000.3100.610.10000.00.000	General Supplies		$254.80
				Vendor Total:	$15,542.47
CLARK & ASSOCIATES OF NEVADA, INC.					
		100.102.0000.000.2570.340.10000.00.000	Other Professional Services		$3,166.66
				Vendor Total:	$3,166.66
STATE OF NV DIVISION OF HEALTH CARE	102723				
		250.781.0000.000.0000.000.10000.00.191	Deposits		$20,182.12
				Vendor Total:	$20,182.12
				Grand Total:	$38,891.25

End of Report

LYON COUNTY SCHOOL DISTRICT VOUCHER

Voucher No: 1210 Voucher Date: 12/20/2021 Prepared By:

Printed: 01/12/2022 03:59:43 PM

LYON COUNTY SCHOOL DISTRICT is hereby authorized to draw warrants against LYON COUNTY SCHOOL DISTRICT funds for the sum of $19,943.15 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2021 to June 30, 2022 (period cannot overlap fiscal year end.)

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

Holly Villines	President
Phil Cowee	Clerk
Kimber LA Crabtree	Member
Barbara Jones	Member
Sherry Parsons	Member
Bridget Peterson	Member
Neal E. McIntyre	Member

LYON COUNTY SCHOOL DISTRICT

Fund		Amount
100	General Fund	$19,465.32
280	Federal Funds	$482.48
290	Food Service Funds	($4.65)
		$19,943.15

Voucher Supplement Account Summary

Voucher Batch Number: 1210 12/20/2021

Fiscal Year: 2021-2022

Vendor Remit Name	Vendor #	Account	Description		Amount
CAROLINA BIOLOGICAL SUPPLY	3000	P-Card Payee: COMMERCE BANK			
		100.163.0000.192.1000.610.10603.32.000	General Supplies		$713.11
				Vendor Total:	$713.11
GOPHER SPORT	8661	P-Card Payee: COMMERCE BANK			
		280.639.0000.200.1000.610.10000.00.000	General Supplies		$364.48
				Vendor Total:	$364.48
LEARNING A-Z	100607	P-Card Payee: COMMERCE BANK			
		280.633.0000.000.2100.653.10206.10.000	Web-based and similar programs		$118.00
				Vendor Total:	$118.00
MYBINDING	102768	P-Card Payee: COMMERCE BANK			
		100.133.0000.100.1000.610.10303.10.000	General Supplies		$316.14
				Vendor Total:	$316.14
PETERBILT TRUCK PARTS & EQUIPMENT LLC	21060	P-Card Payee: COMMERCE BANK			
		100.170.0000.000.2730.614.10000.00.000	Parts		$841.19
				Vendor Total:	$841.19
SAFETY-KLEEN SYSTEMS, INC	18119	P-Card Payee: COMMERCE BANK			
		100.170.0000.000.2730.430.10000.00.000	Repairs and Maintenance Services		$551.88
				Vendor Total:	$551.88
SCHOLASTIC CLASSROOM MAGAZINES	102740	P-Card Payee: COMMERCE BANK			
		100.129.0000.100.1000.640.10209.10.000	Books and Periodicals		$2,069.49
				Vendor Total:	$2,069.49
SOLARWINDS		P-Card Payee: COMMERCE BANK			
		100.107.0000.000.2580.350.10000.00.000	Technical Services		$7,715.00
				Vendor Total:	$7,715.00

Voucher Supplement Account Summary

Voucher Batch Number: 1210 12/20/2021

Fiscal Year: 2021-2022

Vendor Remit Name	Vendor #	Account	Description	Amount
STAPLES ADVANTAGE	99736	P-Card Payee: COMMERCE BANK		
		100.106.0000.000.2515.610.10000.00.000	General Supplies	$150.42
		100.122.0000.100.1000.610.10202.10.000	General Supplies	$839.77
		100.125.0000.000.2410.610.10205.10.000	General Supplies	$402.72
		100.125.0000.100.1000.610.10205.10.000	General Supplies	$90.32
		100.133.0000.000.2410.610.10303.10.000	General Supplies	$181.12
		100.135.0000.000.2410.610.10305.31.000	General Supplies	$28.83
		100.135.0000.100.1000.610.10305.31.000	General Supplies	$387.01
		100.136.0000.100.1000.610.10208.31.000	General Supplies	$671.47
		100.163.0000.000.2120.610.10603.32.000	General Supplies	$78.59
		290.180.0000.000.3100.610.10000.00.000	General Supplies	($4.65)
			Vendor Total:	$2,827.62
TAHOE SUPPLY CO.	11238	P-Card Payee: COMMERCE BANK		
		100.125.0000.000.2620.610.10205.10.000	General Supplies	$2,041.61
		100.127.0000.000.2620.610.10210.10.000	General Supplies	$374.25
		100.128.0000.000.2620.610.10211.10.000	General Supplies	$270.55
			Vendor Total:	$2,686.41
WESTERN NEVADA SUPPLY	22580	P-Card Payee: COMMERCE BANK		
		100.108.0000.000.2620.610.10202.10.000	General Supplies	$319.26
		100.122.0000.000.2620.610.10202.10.000	General Supplies	$539.93
		100.123.0000.000.2620.610.10203.10.000	General Supplies	$643.02

Voucher Supplement Account Summary

Voucher Batch Number: 1210 12/20/2021

Fiscal Year: 2021-2022

Vendor Remit Name	Vendor #	Account	Description		Amount
		100.132.0000.000.2620.422.10302.20.000	Janitorial / Custodial Services		$59.53
				Vendor Total:	$1,561.74
WILLIAM V. MACGILL & CO.	22793	P-Card Payee: COMMERCE BANK			
		100.121.0000.000.2130.610.10201.10.000	General Supplies		$91.84
		100.125.0000.000.2130.610.10205.10.000	General Supplies		$86.25
				Vendor Total:	$178.09
				Grand Total:	$19,943.15

End of Report

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Lyon County School District
Board Memo

Date: January 25, 2022

To: Board of Trustees

From: Wayne Workman, Superintendent

Re: Restroom Renovations Probable Cost and Updated Professional Design Services Proposal

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Recommendation

That the Board of Trustees approve the opinion of probable cost and updated professional design services proposal submitted by Paul Cavin Architect LLC regarding the district wide restroom renovations project. Project has an estimated cost of $1,469,098 and updated professional services cost of $304,960.

Background Information

February 2021, the Board of Trustees approved the district wide project recommendations made by the district facilities committee. One of the projects approved was the renovation of district wide restrooms from gender specific to family style.

March 2021, Board of Trustees approved Paul Cavin Architect for the professional design services to renovate district wide restrooms. Originally, Paul Cavin Architect scope of work included 36 restrooms, 1-3 locker rooms, and a GMP (guaranteed maximum price) of $400,000. This was also initially planned to be a CMAR (construction manager at risk) project. Unfortunately, the 2021 Legislative Session changes now prohibits this project from becoming a CMAR project and therefore must be a Design-Bid-Build project by Paul Cavin Architect. All these changes are reflected in the updated fee proposal of $304,960 from Paul Cavin Architect.

Since March 2021, Paul Cavin Architect and district facilities team have been working closely in developing an opinion of a probable cost and schematic design for this project. All school plans were carefully analyzed, and some necessary site visits were also conducted to determine feasible and useful locations for each school's restroom renovation. Locations for new or renovated restrooms have been determined along with an estimated project cost of $1,469,098. Restrooms Renovations project is a Board approved future Bond Funded project. If project is approved district will include project cost within Series 2022B Bond Funding.

Budget Considerations

Restroom renovations project is a future bond funded project. If approved, project will be included within the School Improvement Bond Series 2022B.
Paul Cavin Architect LLC proposal fees are to be paid from School Improvement Bond Series 2021.

Discussed at Prior Meetings

October 2021
March 2021
February 2021

Attachment

Opinion of Probable Cost and Schematic Design (High Schools)
Opinion of Probable Cost and Schematic Design (Elementary and Intermediate)
Revised Proposal District Wide Restroom Improvements

Respectfully Submitted,
Wayne Workman, Superintendent

Paul Cavin Architect LLC

Client Lyon County School District 1/20/22
Project Name Restroom Improvements - High Schools
Opinion of Probable Cost - Schematic Design Submittal

	Quantity	Unit	Cost/Unit	Line Total	Subtotals
Fernley High School					
Architectural					
Architectural Restroom Demolition	2	EA	$5,500.00	11,000.00	
Interior Walls and Framing	2	EA	$3,500.00	7,000.00	
Concrete Sawcut and Repair	1	LS	$5,000.00	5,000.00	
Interior Flush Solid Core Wood Door	2	EA	$800.00	1,600.00	
Restroom Door Hardware	2	EA	$1,250.00	2,500.00	
Hollow Metal Door Frames	2	EA	$800.00	1,600.00	
Transition Strips	2	EA	$60.00	120.00	
Gypsum Board Ceiling	120	SF	$9.20	1,104.00	
Lay-in Ceiling patch, repair	25	SF	$7.50	187.50	
Floor Tile and Cove Base	120	SF	$10.50	1,260.00	
Wall Patch and Repair	1	LS	$2,000.00	2,000.00	
Wall Tile	360	SF	$10.00	3,600.00	
Restroom Accessories	2	LS	$2,500.00	5,000.00	
Resilient Base	1	LS	$1,000.00	1,000.00	
Interior Painting	2	LS	$1,500.00	3,000.00	
Interior Signage	2	EA	$50.00	100.00	
Wood Panel Modification	1	LS	$1,200.00	1,200.00	
Miscellaneous Architectural	1	LS	$1,500.00	1,500.00	
				Subtotal Architectural	**48,771.50**
Mechanical/Plumbing					
Mechanical/Plumbing	1	LS	$24,000.00	24,000.00	
				Subtotal Mechanical/Plumbing	**24,000.00**
Electrical					
Electrical	1	LS	$30,000.00	30,000.00	
				Subtotal Electrical	**30,000.00**
Subtotal - Fernley High School					**102,771.50**
Dayton High School					
Architectural					
Architectural Restroom Demolition	2	EA	$5,500.00	11,000.00	
Interior Walls and Framing	2	EA	$3,500.00	7,000.00	
Concrete Sawcut and Repair	1	LS	$5,000.00	5,000.00	
Interior Flush Solid Core Wood Door	2	EA	$800.00	1,600.00	
Restroom Door Hardware	2	EA	$1,250.00	2,500.00	
Hollow Metal Door Frames	2	EA	$800.00	1,600.00	
Transition Strips	2	EA	$60.00	120.00	
Gypsum Board Ceiling	120	SF	$9.20	1,104.00	
Lay-in Ceiling patch, repair	25	SF	$7.50	187.50	
Floor Tile and Cove Base	120	SF	$10.50	1,260.00	
Wall Patch and Repair	1	LS	$2,000.00	2,000.00	
Wall Tile	360	SF	$10.00	3,600.00	
Restroom Accessories	2	LS	$2,500.00	5,000.00	
Resilient Base	1	LS	$1,000.00	1,000.00	
Interior Painting	2	LS	$1,500.00	3,000.00	
Interior Signage	2	EA	$50.00	100.00	
Wood Panel Modifications	1	LS	$1,200.00	1,200.00	

	Miscellaneous Architectural	1	LS	$1,500.00	1,500.00	
					Subtotal Architectural	**48,771.50**
Mechanical/Plumbing						
	Mechanical/Plumbing	1	LS	$24,000.00	24,000.00	
					Subtotal Mechanical/Plumbing	**24,000.00**
Electrical						
	Electrical	1	LS	$30,000.00	30,000.00	
					Subtotal Electrical	**30,000.00**
Subtotal - Dayton High School						**102,771.50**
Silver Stage High School						
Architectural						
	Architectural Restroom Demolition	1	LS	$3,000.00	3,000.00	
	Interior Walls and Framing	2	EA	$3,500.00	7,000.00	
	Concrete Sawcut and Repair	2	LS	$4,000.00	8,000.00	
	Interior Flush Solid Core Wood Door	2	EA	$800.00	1,600.00	
	Restroom Door Hardware	2	EA	$1,250.00	2,500.00	
	Hollow Metal Door Frames	2	EA	$800.00	1,600.00	
	Transition Strips	2	EA	$60.00	120.00	
	Gypsum Board Ceiling	120	SF	$9.20	1,104.00	
	Lay-in Ceiling patch, repair	50	SF	$7.50	375.00	
	Floor Tile and Cove Base	120	SF	$10.50	1,260.00	
	Wall Patch and Repair	1	LS	$2,000.00	2,000.00	
	Wall Tile	380	SF	$10.00	3,800.00	
	Restroom Accessories	2	LS	$2,500.00	5,000.00	
	Resilient Base	1	LS	$1,000.00	1,000.00	
	Interior Painting	2	EA	$3,000.00	6,000.00	
	Interior Signage	2	EA	$50.00	100.00	
	Solid Surface Countertop and Backsplash	8	LF	$150.00	1,200.00	
	Casework	1	LS	$5,000.00	5,000.00	
					Subtotal Architectural	**50,659.00**
Structural						
	Structural	1	LS	$19,000.00	19,000.00	
					Subtotal Structural	**19,000.00**
Mechanical/Plumbing						
	Mechanical/Plumbing	1	LS	$24,000.00	24,000.00	
					Subtotal Mechanical/Plumbing	**24,000.00**
Electrical						
	Electrical	1	LS	$30,000.00	30,000.00	
					Subtotal Electrical	**30,000.00**
Subtotal - Silver Stage High School						**123,659.00**
Yerington High School						
Architectural						
	Architectural Restroom Demolition	1	LS	$12,500.00	12,500.00	
	Interior Walls and Framing	3	EA	$3,500.00	10,500.00	
	Concrete Sawcut and Repair	3	LS	$2,500.00	7,500.00	
	Interior Flush Solid Core Wood Door	3	EA	$800.00	2,400.00	
	Restroom Door Hardware	3	EA	$1,250.00	3,750.00	
	Hollow Metal Door Frames	3	EA	$800.00	2,400.00	
	Transition Strips	3	EA	$60.00	180.00	
	Gypsum Board Ceiling	170	SF	$9.20	1,564.00	
	Floor Tile and Cove Base	170	SF	$10.50	1,785.00	

	Wall Patch and Repair	1	LS	$2,000.00	2,000.00	
	Wall Tile	532	SF	$10.00	5,320.00	
	Restroom Accessories	3	LS	$2,500.00	7,500.00	
	Resilient Base	1	LS	$1,000.00	1,000.00	
	Interior Painting	1	LS	$6,500.00	6,500.00	
	Interior Signage	3	EA	$50.00	150.00	
	Miscellaneous Architectural	1	LS	$1,500.00	1,500.00	
					Subtotal Architectural	**66,549.00**
Mechanical/Plumbing						
	Mechanical/Plumbing	1	LS	$24,000.00	24,000.00	
					Subtotal Mechanical/Plumbing	**24,000.00**
Electrical						
	Electrical	1	LS	$30,000.00	30,000.00	
					Subtotal Electrical	**30,000.00**
Subtotal - Yerington High School						**120,549.00**
Total Construction Cost						**449,751.00**
	Insurance and Bonds	3.0%	of construction			13,492.53
Subtotal						**463,243.53**
	Overhead and Profit	12.0%	of construction			55,589.22
Subtotal						**518,832.75**
Design Contingency		15.0%				77,824.91
Total Opinion of Probable Cost						**$596,657.67**

The Opinion of Probable Cost is a good faith, preliminary estimate of probable construction costs. It is the Architects and/or Engineers best judgement as professionals in the design field familiar with this construction type. Please note that the design professionals do not have control over market conditions, construction costs, legislation and laws, material availability, and/or construction methods and do not guarantee or warrant that proposals, bids, or actual construction costs will not vary from the Opinion of Probable Cost.

Client Lyon County School District 1/20/22
Project Name Restroom Improvements - Elementary and Intermediate Schools
Opinion of Probable Cost - Schematic Design Submittal

		Quantity	Unit	Cost/Unit	Line Total	Subtotals
Sutro Elementary School						
Architectural						
	Architectural Restroom Demolition	1	LS	$7,500.00	7,500.00	
	Interior Walls and Framing	1	EA	$3,500.00	3,500.00	
	Concrete Sawcut and Repair	1	LS	$4,000.00	4,000.00	
	Interior Flush Solid Core Wood Door	1	EA	$800.00	800.00	
	Restroom Door Hardware	1	EA	$1,250.00	1,250.00	
	Hollow Metal Door Frames	1	EA	$800.00	800.00	
	Transition Strips	1	EA	$60.00	60.00	
	Gypsum Board Ceiling	68	SF	$9.20	625.60	
	Lay-in Ceiling patch, repair	60	SF	$7.50	450.00	
	Floor Tile and Cove Base	68	SF	$10.50	714.00	
	Wall Patch and Repair	1	LS	$2,000.00	2,000.00	
	Wall Tile	158	SF	$10.00	1,580.00	
	Restroom Accessories	1	LS	$2,500.00	2,500.00	
	Resilient Base	1	LS	$1,000.00	1,000.00	
	Interior Painting	1	LS	$3,500.00	3,500.00	
	Interior Signage	1	EA	$50.00	50.00	
	Miscellaneous Architectural	1	LS	$1,500.00	1,500.00	
					Subtotal Architectural	**31,829.60**
Structural						
	Structural	1	LS	$9,000.00	9,000.00	
					Subtotal Structural	**9,000.00**
Mechanical/Plumbing						
	Mechanical/Plumbing	1	LS	$12,000.00	12,000.00	
					Subtotal Mechanical/Plumbing	**12,000.00**
Electrical						
	Electrical	1	LS	$15,000.00	15,000.00	
					Subtotal Electrical	**15,000.00**
Subtotal - Sutro Elementary School						**67,829.60**
Dayton Intermediate School						
Architectural						
	Architectural Restroom Demolition	2	EA	$5,500.00	11,000.00	
	Interior Walls and Framing	2	EA	$3,500.00	7,000.00	
	Concrete Sawcut and Repair	2	LS	$2,500.00	5,000.00	
	Interior Flush Solid Core Wood Door	2	EA	$800.00	1,600.00	
	Restroom Door Hardware	2	EA	$1,250.00	2,500.00	
	Hollow Metal Door Frames	2	EA	$800.00	1,600.00	
	Transition Strips	2	EA	$60.00	120.00	
	Gypsum Board Ceiling	240	SF	$9.20	2,208.00	
	Floor Tile and Cove Base	240	SF	$10.50	2,520.00	
	Wall Patch and Repair	1	LS	$2,000.00	2,000.00	
	Wall Tile	510	SF	$10.00	5,100.00	
	Restroom Accessories	2	LS	$2,500.00	5,000.00	
	Resilient Base	1	LS	$1,000.00	1,000.00	
	Interior Painting	2	LS	$1,500.00	3,000.00	

	Interior Signage	2	EA	$50.00	100.00	
	Miscellaneous Architectural	1	LS	$2,500.00	2,500.00	
					Subtotal Architectural	**52,248.00**
Structural						
	Structural	1	LS	$14,000.00	14,000.00	
					Subtotal Structural	**14,000.00**
Mechanical/Plumbing						
	Mechanical/Plumbing	1	LS	$24,000.00	24,000.00	
					Subtotal Mechanical/Plumbing	**24,000.00**
Electrical						
	Electrical	1	LS	$30,000.00	30,000.00	
					Subtotal Electrical	**30,000.00**
Subtotal - Dayton Intermediate School						**120,248.00**
Fernley Elementary School						
Architectural						
	Architectural Restroom Demolition	1	LS	$7,500.00	7,500.00	
	Interior Walls and Framing	1	EA	$3,500.00	3,500.00	
	Concrete Sawcut and Repair	1	LS	$4,000.00	4,000.00	
	Interior Flush Solid Core Wood Door	1	EA	$800.00	800.00	
	Restroom Door Hardware	1	EA	$1,250.00	1,250.00	
	Hollow Metal Door Frames	1	EA	$800.00	800.00	
	Transition Strips	1	EA	$60.00	60.00	
	Gypsum Board Ceiling	68	SF	$9.20	625.60	
	Lay-in Ceiling patch, repair	60	SF	$7.50	450.00	
	Floor Tile and Cove Base	68	SF	$10.50	714.00	
	Wall Patch and Repair	1	LS	$2,000.00	2,000.00	
	Wall Tile	158	SF	$10.00	1,580.00	
	Restroom Accessories	1	LS	$2,500.00	2,500.00	
	Resilient Base	1	LS	$1,000.00	1,000.00	
	Interior Painting	1	LS	$3,500.00	3,500.00	
	Interior Signage	1	EA	$50.00	50.00	
	Miscellaneous Architectural	1	LS	$1,500.00	1,500.00	
					Subtotal Architectural	**31,829.60**
Structural						
	Structural	1	LS	$9,000.00	9,000.00	
					Subtotal Structural	**9,000.00**
Mechanical/Plumbing						
	Mechanical/Plumbing	1	LS	$12,000.00	12,000.00	
					Subtotal Mechanical/Plumbing	**12,000.00**
Electrical						
	Electrical	1	LS	$15,000.00	15,000.00	
					Subtotal Electrical	**15,000.00**
Subtotal - Fernley Elementary School						**67,829.60**
Fernley Intermediate School						
Architectural						
	Architectural Restroom Demolition	2	EA	$5,500.00	11,000.00	
	Interior Walls and Framing	2	EA	$3,500.00	7,000.00	
	Concrete Sawcut and Repair	2	LS	$2,500.00	5,000.00	
	Interior Flush Solid Core Wood Door	2	EA	$800.00	1,600.00	

	Restroom Door Hardware	2	EA	$1,250.00	2,500.00	
	Hollow Metal Door Frames	2	EA	$800.00	1,600.00	
	Transition Strips	2	EA	$60.00	120.00	
	Gypsum Board Ceiling	240	SF	$9.20	2,208.00	
	Floor Tile and Cove Base	240	SF	$10.50	2,520.00	
	Wall Patch and Repair	1	LS	$2,000.00	2,000.00	
	Wall Tile	510	SF	$10.00	5,100.00	
	Restroom Accessories	2	LS	$2,500.00	5,000.00	
	Resilient Base	1	LS	$1,000.00	1,000.00	
	Interior Painting	2	LS	$2,000.00	4,000.00	
	Interior Signage	2	EA	$50.00	100.00	
	Miscellaneous Architectural	1	LS	$2,500.00	2,500.00	
					Subtotal Architectural	**53,248.00**
Structural						
	Structural	1	LS	$14,000.00	14,000.00	
					Subtotal Structural	**14,000.00**
Mechanical/Plumbing						
	Mechanical/Plumbing	1	LS	$24,000.00	24,000.00	
					Subtotal Mechanical/Plumbing	**24,000.00**
Electrical						
	Electrical	1	LS	$30,000.00	30,000.00	
					Subtotal Electrical	**30,000.00**
Subtotal - Fernley Intermediate School						**121,248.00**
Silver Stage Intermediate School						
Architectural						
	Architectural Restroom Demolition	1	LS	$3,000.00	3,000.00	
	Interior Walls and Framing	2	EA	$3,500.00	7,000.00	
	Concrete Sawcut and Repair	1	LS	$4,000.00	4,000.00	
	Interior Flush Solid Core Wood Door	2	EA	$800.00	1,600.00	
	Restroom Door Hardware	2	EA	$1,250.00	2,500.00	
	Hollow Metal Door Frames	2	EA	$800.00	1,600.00	
	Transition Strips	2	EA	$60.00	120.00	
	Gypsum Board Ceiling	110	SF	$9.20	1,012.00	
	Floor Tile and Cove Base	110	SF	$10.50	1,155.00	
	Wall Patch and Repair	1	LS	$1,000.00	1,000.00	
	Wall Tile	350	SF	$10.00	3,500.00	
	Restroom Accessories	2	LS	$2,500.00	5,000.00	
	Resilient Base	1	LS	$500.00	500.00	
	Interior Painting	1	LS	$3,000.00	3,000.00	
	Interior Signage	2	EA	$50.00	100.00	
	Miscellaneous Architectural	1	LS	$1,500.00	1,500.00	
					Subtotal Architectural	**36,587.00**
Structural						
	Structural	1	LS	$19,000.00	19,000.00	
					Subtotal Structural	**19,000.00**
Mechanical/Plumbing						
	Mechanical/Plumbing	1	LS	$24,000.00	24,000.00	
					Subtotal Mechanical/Plumbing	**24,000.00**
Electrical						
	Electrical	1	LS	$30,000.00	30,000.00	
					Subtotal Electrical	**30,000.00**

Subtotal - Silver Stage Intermediate School						**109,587.00**
Yerington Elementary School						
Architectural						
	Architectural Restroom Demolition	1	LS	$9,500.00	9,500.00	
	Interior Walls and Framing	1	EA	$3,500.00	3,500.00	
	Concrete Sawcut and Repair	1	LS	$4,000.00	4,000.00	
	Interior Flush Solid Core Wood Door	1	EA	$800.00	800.00	
	Restroom Door Hardware	1	EA	$1,250.00	1,250.00	
	Hollow Metal Door Frames	1	EA	$800.00	800.00	
	Transition Strips	1	EA	$60.00	60.00	
	Gypsum Board Ceiling	60	SF	$9.20	552.00	
	Lay-in Ceiling patch, repair	50	SF	$7.50	375.00	
	Floor Tile and Cove Base	60	SF	$10.50	630.00	
	Wall Patch and Repair	1	LS	$1,000.00	1,000.00	
	Wall Tile	200	SF	$10.00	2,000.00	
	Restroom Accessories	1	LS	$2,500.00	2,500.00	
	Resilient Base	1	LS	$1,000.00	1,000.00	
	Interior Painting	1	LS	$3,500.00	3,500.00	
	Interior Signage	1	EA	$50.00	50.00	
	Miscellaneous Architectural	1	LS	$2,500.00	2,500.00	
					Subtotal Architectural	**34,017.00**
Mechanical/Plumbing						
	Mechanical/Plumbing	1	LS	$19,000.00	19,000.00	
					Subtotal Mechanical/Plumbing	**19,000.00**
Electrical						
	Electrical	1	LS	$15,000.00	15,000.00	
					Subtotal Electrical	**15,000.00**
Subtotal - Yerington Elementary School						**68,017.00**
Yerington Intermediate School						
Architectural						
	Architectural Restroom Demolition	2	EA	$5,500.00	11,000.00	
	Interior Walls and Framing	2	EA	$3,500.00	7,000.00	
	Concrete Sawcut and Repair	2	LS	$2,500.00	5,000.00	
	Interior Flush Solid Core Wood Door	2	EA	$800.00	1,600.00	
	Restroom Door Hardware	2	EA	$1,250.00	2,500.00	
	Hollow Metal Door Frames	2	EA	$800.00	1,600.00	
	Transition Strips	2	EA	$60.00	120.00	
	Gypsum Board Ceiling	160	SF	$9.20	1,472.00	
	Floor Tile and Cove Base	160	SF	$10.50	1,680.00	
	Wall Patch and Repair	1	LS	$2,000.00	2,000.00	
	Wall Tile	430	SF	$10.00	4,300.00	
	Restroom Accessories	2	LS	$2,500.00	5,000.00	
	Resilient Base	1	LS	$1,000.00	1,000.00	
	Interior Painting	2	LS	$1,500.00	3,000.00	
	Interior Signage	2	EA	$50.00	100.00	
	Miscellaneous Architectural	1	LS	$1,500.00	1,500.00	
					Subtotal Architectural	**48,872.00**
Mechanical/Plumbing						
	Mechanical/Plumbing	1	LS	$24,000.00	24,000.00	
					Subtotal Mechanical/Plumbing	**24,000.00**

Electrical						
	Electrical	1	LS	$30,000.00	30,000.00	
					Subtotal Electrical	**30,000.00**
Subtotal - Yerington Intermediate School						**102,872.00**
Total Construction Cost						**657,631.20**
	Insurance and Bonds	3.0%	of construction			19,728.94
Subtotal						**677,360.14**
	Overhead and Profit	12.0%	of construction			81,283.22
Subtotal						**758,643.35**
Design Contingency		15.0%				113,796.50
Total Opinion of Probable Cost						**$872,439.86**

The Opinion of Probable Cost is a good faith, preliminary estimate of probable construction costs. It is the Architects and/or Engineers best judgement as professionals in the design field familiar with this construction type. Please note that the design professionals do not have control over market conditions, construction costs, legislation and laws, material availability, and/or construction methods and do not guarantee or warrant that proposals, bids, or actual construction costs will not vary from the Opinion of Probable Cost.

Paul Cavin Architect LLC

January 18, 2022 P21012R2

Harman Bains
Lyon County School District
25 East Goldfield Avenue
Yerington, Nevada 89447

Re: Revised Proposal for the Lyon County School District: District Wide Restroom Improvements

Dear Mr. Bains,

Thank you for the opportunity to present this proposal for professional design services to Lyon County School District. Paul Cavin Architect LLC is pleased to present the following revised fee proposal for your consideration.

It is understood that the Lyon County School District would like professional design services for District Wide Restroom Improvements project. ~~This project will be a CMAR project delivery method and the design team will coordinate with the selected CMAR contractor. The goal is to provide 2 "family style" restrooms in each school throughout the district.~~ The project will utilize a Design-Bid-Build project delivery method. The goal is to provide "family style" or "gender neutral" restrooms in the following locations: Four High Schools – 8 Restrooms, Eight Intermediate Schools – 8 Restrooms, Three Elementary Schools – 3 Restrooms.

The following is an outline of the scope of work and professional services:

- ~~18~~ 11 Schools, ~~36~~ 19 Restrooms ~~(2 restrooms per school)~~.
- All restrooms to be family style or "gender neutral" and ADA compliant.
- To include new fixtures, finishes, and accessories depending on the needs of each location.
- Each restroom may have a different design depending on the context of the existing conditions.
- Finishes, fixtures, and accessories to be consistent as much as possible for each restroom.
- ~~1-3 Locker room improvements to include minor reconfiguration and finishes upgrades.~~
- One project with multiple document packages per ~~plan review jurisdiction~~. per school location.
- Upon conclusion of the Schematic Design phase and construction estimate from the ~~CMAR~~ design team, a possible reduction of design fees will be reviewed and discussed with LCSD. The reduction of design fees will be based upon the scope of work and number of restrooms that can be designed and constructed within the project construction budget.

Design Submittal Phases:
- Schematic Design
- Design Development
- 100% Construction Documents / Plan Review Submittal – stamped and signed
- Bid Documents

Deliverables for each submittal phase:
- Electronic Drawings (1 hard copy at SD, DD, CD phases, and hard copies for plan review)
- Electronic Project Manual with 3 Part Specifications (1 hard copy at SD, DD, CD phases, and hard copies for plan review)
- Opinion of Probable Cost at SD, DD, and CD phases

Bidding Assistance:
- Bid Documents: to include comments/revisions from plan review (drawings and specifications).
- Bid RFI responses.
- Prepare and issue addenda as needed.
- ~~Attend~~ Conduct pre-bid job walk.
- Procure PWP Number.
- Contractor solicitation.
- Bidding Requirements to be included in the Project Manual.
- Prepare Bid Schedule.

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- Manage and issue bid advertisements.
- Host the bid opening.
- Bid Analysis and recommendation.

Construction Administration:

- Attend OAC meetings as necessary.
- RFI responses.
- Review of submittals and shop drawings.
- Assist Contractor and Sub-Contractors with questions during construction.
- Issue Clarifications and/or Supplemental information as needed.
- Review Change Orders and Change Order Requests.
- Perform Final Job Walks and issue Punch Lists.
- Assist with and issue Proposal Requests as needed.
- Project close-out assistance.
- Perform on-site viewing as needed.

Anticipated Project Design Schedule:

- To be determined with LCSD staff and the design team upon issuance of a Purchase Order and/or Agreement.

The following design professionals will be involved: CFBR Structural Group for Structural Engineering and documentation, Ainsworth Associates Mechanical Engineers for plumbing and mechanical design and documentation, PK Electrical, Inc. for Electrical engineering, design, and documentation, Paul Cavin Architect LLC will produce necessary Architectural drawings, details, and manage the design team and design process from schematic design through construction completion. Please see each consultant's attached proposal for a more detailed description of their Scope of Work and exclusions.

The proposed Schematic Design fee includes:		
Mechanical Engineering (Ainsworth Associates Mechanical Engineers):	~~$36,000.00~~	$23,400.00
Electrical Engineering (PK Electrical, Inc.):	~~$24,000.00~~	$15,600.00
Architecture and Project Management (Paul Cavin Architect LLC):	~~$60,000.00~~	$45,000.00
Total Schematic Design Fee:	**~~$120,000.00~~**	**$84,000.00**
The proposed Design and Construction Documents fee includes:		
Structural Engineering (CFBR Structural Group):		$5,250.00
Mechanical Engineering (Ainsworth Associates Mechanical Engineers):	~~$56,400.00~~	$36,660.00
Electrical Engineering (PK Electrical, Inc.):	~~$40,000.00~~	$26,000.00
Architecture and Project Management (Paul Cavin Architect LLC):	~~$92,000.00~~	$69,000.00
Total Design and Construction Documents Fee:	**~~$188,400.00~~**	**$136,910.00**
The proposed Bidding Assistance fee includes:		
Structural Engineering (CFBR Structural Group):		$250.00
Mechanical Engineering (Ainsworth Associates Mechanical Engineers):	$3,600.00	
Electrical Engineering (PK Electrical, Inc.):	$2,000.00	
Architecture and Project Management (Paul Cavin Architect LLC):	~~$8,000.00~~	$22,000.00
Total Bidding Assistance Fee:	**~~$13,600.00~~**	**$27,850.00**
The proposed Construction Administration fee includes:		
Structural Engineering (CFBR Structural Group):		$1,500.00
Mechanical Engineering (Ainsworth Associates Mechanical Engineers):	~~$24,000.00~~	$15,600.00
Electrical Engineering (PK Electrical, Inc.):	~~$14,000.00~~	$9,100.00
Architecture and Project Management (Paul Cavin Architect LLC):	~~$40,000.00~~	$30,000.00
Total Construction Administration Fee:	**~~$78,000.00~~**	**$56,200.00**
Total Revised Professional Services Fee ~~(not to exceed)~~:	**~~$400,000.00~~**	**$304,960.00**

Specific exclusions include: LEED or other "green building" requirements/certifications, Printing (other than plan review submittal), ~~Cost Estimating, Bidding Requirements,~~ Civil Engineering, ~~Structural Engineering,~~ Fire Protection Engineering, Virtual Reality, Renderings, Hazardous Material surveys, Hazardous Material documentation (drawings and

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specifications), Hazardous Material abatement, other design consultants, specialty consultants, Special Inspections, and Record Documents, as these services are not anticipated to be needed for this project. If these services are needed or required, they will be discussed with LCSD and the design team prior to an endorsement of the contract. Agency applications and review fees, if necessary, will be the responsibility of LCSD.

In light of the COVID-19 (novel coronavirus) pandemic, the effects of which cannot be foreseen, Paul Cavin Architect LLC shall be entitled a reasonable extension of time to deliver and perform work describe in the proposal above to the extent Paul Cavin Architect LLC's delivery and performance, or the delivery and performances of sub-consultants, is in any way delayed, hindered or otherwise affected due to the COVID-19 pandemic and/or other recommendations, mandates, etc. by federal, state, and local authorities due to the COVID-19 pandemic.

Please let me know if you have any questions or modifications to the scope of work.

With much appreciation,

Paul Cavin, AIA
Nevada License #6284

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Lyon County School District
Board Memo

Date: January 25, 2022

To: Board of School Trustees

From: Wayne Workman, Superintendent

Re: Bond Resolution Series 2022A

Recommendation

The Board of Trustees approve resolution designated as the "2022A 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 (PSF Guaranteed), Series 2022A, in the maximum aggregate principal amount of $27,660,000; 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 bond funding for three significant district projects. The Fernley Gymnasium/Kitchen/Commons, district wide restroom renovations, and outdoor stadium upgrades. All projects are to be funded though future bond funding. Projects have a combined estimated cost of $32million.

Budget Considerations

Lyon CSD has DMC authorization of $35 million. Due to volatile construction market and early stages of both Restroom Renovations and FHS Gym project the district plans to bond for all $35 million. Series 2012 bonds are also planned to be refunded within Series 2022A, allowing the district to take advantage of favorable rates resulting in approximately $225,000 savings for the district.

Discussed at Prior Meetings

November 2021

Attachments:

Bond Resolution 2022A

Respectfully Submitted,
Wayne Workman, Superintendent

RESOLUTION

A RESOLUTION DESIGNATED AS THE "2022A 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 (PSF GUARANTEED), SERIES 2022A; PROVIDING THE TERMS AND CONDITIONS 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) Improvement and Refunding Bonds (PSF Guaranteed), Series 2012A (the "2012 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"), NRS 350.020(4) and the Bond Question (defined below), 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 defease and refund 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, 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; 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 the date of the expiration of the 10-year period approved by voters in the Bond Question (i.e., November 7, 2016 through November 7, 2026), 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 legislation enacted by the Nevada Legislature at its 81st Session (2021), such approval of the Bond Question 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 March 4, 2025, 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 (i.e., March 4, 2025 through March 4, 2035); 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, concurrently with the issuance of the Bonds (as defined below), the District plans to issue its Lyon County School District, Nevada, General Obligation (Limited Tax) School Improvement Bonds, Series 2022B (the "2022B Bonds"), for the Improvement Project; and

WHEREAS, the aggregate principal amount of the 2022B Bonds plus the aggregate principal amount of the Bonds (as defined below) allocable to the Improvement Project shall not exceed $35,000,000; 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, the 2022B Bonds 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 Operations, as the chief financial officer of the District (the "Director of Operations"), 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 Escrow Agreement (defined below) which maturities of the 2012 Bonds, if any, will be defeased and/or refunded (collectively, 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 (PSF Guaranteed), Series 2022A" (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 Operations 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 $25,500,000 for the Improvement Project and not to exceed $2,300,000 for the Refunding Project; notwithstanding the foregoing, the aggregate principal amount of the Bonds shall not exceed $27,660,000), plus accrued interest to the date of delivery of the Bonds, plus a premium or less a discount not exceeding 9% of the principal amount thereof, all as specified by the Director of Operations, 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 Operations"); and

WHEREAS, NRS 387.513 to 387.528, inclusive (the "Guarantee Act") authorizes the use of money in the State Permanent School Fund to guarantee certain bonds issued by Nevada school districts; and

WHEREAS, pursuant to the Guarantee Act, the Board has applied to the State Treasurer for a guarantee of the Bonds, in the maximum aggregate principal amount of $27,660,000; 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 "2022A School Improvement and Refunding Bond Resolution" (the "Resolution").

Section 2. **Acceptance of Purchase Proposal; Approval of Official Statement**. The Director of Operations, 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") is hereby authorized and the Director of Operations, 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 Operations or Superintendent shall approve (the "Official Statement") and the distribution of the Official Statement are hereby authorized, directed and approved. The Director of Operations or Superintendent is hereby authorized and directed to affix his signature to the Official Statement for and on behalf of the Board.

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 Operations, 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 21 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 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 (PSF Guaranteed), Series 2022A," in the aggregate principal amount to be specified in the Certificate of the Director of Operations (not to exceed the aggregate principal amount of $25,500,000 for the Improvement Project plus the amount necessary to effect the Refunding Project, not to exceed $2,300,000). Notwithstanding the foregoing, the aggregate principal amount of the Bonds specified in the Certificate of the Director of Operations shall not exceed $27,660,000.

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 Operations, 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 which is at least 90 days after the date of 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 Operations (not to exceed 21 years from the date of the Bonds).

Except as otherwise provided in the Guarantee Agreement (as defined below), the principal of any Bond shall be payable to the registered owner thereof as shown on the registration records kept by Computershare Trust Company, N.A or any successor thereof (the "Registrar"), upon maturity thereof and upon presentation and surrender at the office of Computershare Trust Company,

N.A 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 and except as otherwise provided in the Guarantee Agreement (as defined below), 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. As provided in the agreement between the State Treasurer and the District relating to the Bonds pursuant to the Guarantee Act (the "Guarantee Agreement"), the Paying Agent shall immediately notify the State Treasurer if the Paying Agent has not received the scheduled debt service payment on the Bonds at least 5 business days prior to the scheduled debt service payment date. 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, maturing on and after the date set forth in the Certificate of the Director of Operations 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 Operations, 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 Operations.

B. Mandatory Sinking Fund Redemption. The Bonds maturing on the dates specified in the Certificate of the Director of Operations (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 Operations, 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 Operations.

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 and to the State Treasurer, 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, 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 State Treasurer 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 the State Treasurer; 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
(PSF GUARANTEED)
SERIES 2022A

NO. ____ $_____

Interest Rate	Maturity Date	Dated As Of	CUSIP
_____% per annum	_____ 1, _____	_____ , 2022	

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 December 1, 2022, 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 Computershare Trust Company, N.A, 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 25, 2022 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 25, 2022, 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 Operations.

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. The payment of installments of principal and interest on the Bond, when due, has been guaranteed by the State Permanent School Fund pursuant to the provisions of NRS 387.513 through 387.528.

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 _____ , 2022.

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.

COMPUTERSHARE TRUST COMPANY, N.A.
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, there shall be deposited into a special account hereby created and designated as the "Lyon County School District, Series 2022A, 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 funds for the 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 defeasing to maturity the 2012 Bonds maturing on June 1, 2022, and paying the Bond Requirements of the Refunded Bonds as provided in the Escrow Agreement.

C. Third, the balance remaining after the deposits required by subsections A and B, as provided above, shall be set aside in a special account designated as the "Lyon County School District, Nevada 2022A 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), 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 (PSF Guaranteed), Series 2022A Interest Account" (the "Interest Account") and the "Lyon County School District, Nevada, General Obligation (Limited Tax) School Improvement and Refunding Bonds (PSF Guaranteed), Series 2022A 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 2022, 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 Refunded Bonds, both accrued and not accrued, as the same become due up to and including the applicable maturity or redemption date for the Refunded Bonds; and to redeem, on such date the Refunded Bonds then outstanding, in accordance with the resolution of the Board authorizing the issuance of the 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 Refunded Bonds. Any moneys remaining in the Escrow Account after provision shall have been made for the defeasance to maturity and redemption in full of the Refunded Bonds shall be applied to any lawful purpose of the District as the District 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 Refunded Bonds as herein provided.

Section 39. **Redemption of Refunded Bonds**. Upon the issuance of the Bonds, the District hereby irrevocably elects to call for prior redemption the Refunded Bonds set forth in the Escrow Agreement on the redemption dates as provided in the Escrow Agreement, at the price equal to the principal amount of each Refunded Bond, or portion thereof, so redeemed, and premium, if any, as set forth in the Escrow Agreement and in accordance with this Resolution and the resolutions authorizing the Refunded Bonds. The registrar for the Refunded Bonds is authorized to give notices of prior redemption and defeasance of the Refunded Bonds (conditional or otherwise) in accordance with the terms of the Escrow Agreement, this Resolution and the resolutions authorizing the issuance of the Refunded 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 Operations, 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 of any Bond to the State Treasurer.

Section 42. **Replacement of Registrar or Paying Agent**. If the Registrar and Paying Agent hereunder shall resign, or if the Director of Operations shall reasonably determine, with the consent of the State Treasurer, 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 Operations may, upon notice to the State Treasurer and to 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 electronically or otherwise of such certificates 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 Guarantee Agreement, the Escrow Agreement, the Certificate of the Director of Operations and the Continuing Disclosure Certificate.

Section 44. **Guarantee Agreement**. The Board hereby approves and authorizes the President to execute the State Permanent School Fund Guarantee Agreement between the District and the State Treasurer in substantially the form on file with the Clerk with such changes, amendments or modifications as are approved by the State Treasurer and the Superintendent.

Section 45. **Amendments**.

A. This Resolution may be amended by the Board:

(1) Without the consent of or notice to the holders of the Bonds for the purpose of curing any ambiguity or formal defect or omission herein; and

(2) With the consent of the holders of the Bonds and the State Treasurer 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 the State Treasurer must be sent to S&P Global Ratings.

Section 46. **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 State Treasurer 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 State Treasurer and the registered owners of the Bonds.

Section 47. **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 48. **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 49. **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 50. **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 51. **Effective Date**. This Resolution shall be in effect from and after its adoption.

ADOPTED on this January 25, 2022.

_____
President, Board of Trustees
Lyon County School District

Attest:

_____
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 25, 2022; 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 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. 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 at least three (3) other separate, prominent places within the jurisdiction of the Board.

5. At least 3 working days before such meeting, such notice was given to each member of the Board and to each person, if any, who has requested notice of meetings of the Board in accordance with the provisions of Chapter 241 of NRS.

IN WITNESS WHEREOF, I have hereunto set my hand this January 25, 2022.

_____

Clerk

EXHIBIT A

(Attach Copy of Notice of Meeting)

PRELIMINARY OFFICIAL STATEMENT DATED FEBRUARY 11, 2022

LYON COUNTY SCHOOL DISTRICT, NEVADA

$27,660,000*
GENERAL OBLIGATION (LIMITED TAX)
SCHOOL IMPROVEMENT AND
REFUNDING BONDS (PSF GUARANTEED)
SERIES 2022A

$9,660,000*
GENERAL OBLIGATION (LIMITED TAX)
SCHOOL IMPROVEMENT BONDS
SERIES 2022B

BOND SALE DATE: TUESDAY, FEBRUARY 23, 2022

*Preliminary; subject to change.

This Preliminary Official Statement and the information contained herein are subject to completion or amendment. These securities may not be sold nor may offers to buy be accepted prior to the time the Official Statement is delivered in final form. Under no circumstances shall this Preliminary Official Statement constitute an offer to sell or a solicitation of an offer to buy, nor shall there be any sale of these securities, in any jurisdiction in which such offer, solicitation or sale would be unlawful prior to registration, qualification or filing under the securities laws of such

PRELIMINARY OFFICIAL STATEMENT DATED FEBRUARY 11, 2022

NEW ISSUE
BOOK-ENTRY ONLY

UNDERLYING RATING: S&P: __
PSF RATING: S&P __
See "RATINGS"

In the opinion of Sherman & Howard L.L.C., Bond Counsel, assuming continuous compliance with certain covenants described herein, interest on the Bonds is excluded from gross income under federal income tax laws pursuant to Section 103 of the Internal Revenue Code of 1986, as amended to the date of delivery of the Bonds (the "Tax Code"), and interest on the Bonds is excluded from alternative minimum taxable income as defined in Section 55(b)(2) of the Tax Code. See "TAX MATTERS."

LYON COUNTY SCHOOL DISTRICT, NEVADA

$27,660,000*
GENERAL OBLIGATION (LIMITED TAX)
SCHOOL IMPROVEMENT AND
REFUNDING BONDS (PSF GUARANTEED)
SERIES 2022A

$9,660,000*
GENERAL OBLIGATION (LIMITED TAX)
SCHOOL IMPROVEMENT BONDS
SERIES 2022B

Dated: Date of Delivery **Due: June 1, as shown herein**

The Bonds are issued as fully registered bonds in denominations of $5,000 or any integral multiple thereof. The Bonds initially will be registered in the name of Cede & Co., as nominee of The Depository Trust Company, New York, New York ("DTC"), securities depository for the Bonds. Purchases of the Bonds are to be made in book-entry form only. Purchasers will not receive certificates representing their beneficial ownership interest in the Bonds. See "THE BONDS - Book-Entry Only System." The Bonds bear interest at the rates set forth on the inside cover hereof, payable semiannually on June 1 and December 1 of each year, commencing December 1, 2022, to and including the maturity dates shown on the inside cover hereof, to the registered owners of the Bonds (initially Cede & Co.). The principal of the 2022A Bonds will be payable upon presentation and surrender at the corporate trust offices of Computershare Trust Company, N.A., or its successor as the paying agent for the 2022A Bonds. The principal of the 2022B Bonds will be payable upon presentation and surrender at the corporate trust offices of U.S. Bank National Association, or its successor as the paying agent for the 2022B Bonds. See "THE BONDS - Payment Provisions." Capitalized terms used on this cover page and not otherwise defined have the meanings set forth in "INTRODUCTION" herein.

The maturity schedule for each series of Bonds appears on the inside cover page of this Official Statement.

The 2022A Bonds are subject to redemption prior to maturity at the option of the District as described in "THE BONDS – Redemption Provisions – Optional Redemption of 2022A Bonds." At the option of the winning bidder, certain of the 2022A BONDS may also be subject to mandatory sinking fund redemption. See "APPENDIX G - Official Notice of Bond Sale." The 2022B Bonds are **not** subject to optional redemption prior to maturity. See "THE BONDS – Redemption Provisions - No Optional Redemption of 2022B Bonds."

Proceeds of the 2022A Bonds will be used to: (i) refund certain outstanding bonds of the District more particularly described herein; (ii) finance the acquisition, construction, improvement and equipping of school facilities; and (iii) pay the costs of issuing the 2022A Bonds. Proceeds of the 2022B Bonds will be used to (i) finance the acquisition, construction, improvement and equipping of school facilities; and (ii) pay the costs of issuing the 2022B Bonds. See "SOURCES AND USES OF FUNDS."

The Bonds constitute direct and general obligations of the District. The full faith and credit of the District is pledged for the payment of principal and interest on the Bonds, subject to State constitutional and statutory limitations on the aggregate amount of ad valorem taxes. See "SECURITY FOR THE BONDS - General Obligations." The payment of the principal and interest on the 2022A Bonds, when due, is guaranteed by the State of Nevada Permanent School Fund. See "SECURITY FOR THE BONDS--State Guarantee of Debt Service Payments."

This cover page contains certain information for quick reference only. It is *not* a summary of the issue. Investors must read the entire Official Statement to obtain information essential to making an informed investment decision.

The Bonds are offered when, as, and if issued by the District, subject to the approval of legality of the Bonds by Sherman & Howard L.L.C., Reno, Nevada, and the satisfaction of certain other conditions. Sherman & Howard L.L.C., has also acted as special counsel to the District in connection with this Official Statement. Certain legal matters will be passed upon for the District by its General Counsel. JNA Consulting Group, LLC, Boulder City, Nevada, is acting as the Municipal Advisor to the District in connection with the issuance of the Bonds. It is expected that the Bonds will be available for delivery through the facilities of DTC, on or about March 10, 2022.*

This Official Statement is dated February __, 2022.

*Preliminary; subject to change.

MATURITY SCHEDULES
(CUSIP© 6-digit issuer number: _____)

LYON COUNTY SCHOOL DISTRICT, NEVADA

$27,660,000*
GENERAL OBLIGATION (LIMITED TAX) SCHOOL IMPROVEMENT AND REFUNDING BONDS (PSF GUARANTEED)
SERIES 2022A

Maturing (June 1)	Principal Amount*	Interest Rate	Price or Yield	CUSIP© Issue Number	Maturing (June 1)	Principal Amount*	Interest Rate	Price of Yield	CUSIP© Issue Number
2023	$ 645,000				2033	$1,825,000			
2024	150,000				2034	1,880,000			
2025	400,000				2035	1,940,000			
2026	400,000				2036	1,975,000			
2027	800,000				2037	2,015,000			
2028	900,000				2038	2,055,000			
2029	1,000,000				2039	2,100,000			
2030	1,000,000				2040	2,140,000			
2031	1,000,000				2041	2,185,000			
2032	1,000,000				2042	2,225,000			

$9,660,000*
GENERAL OBLIGATION (LIMITED TAX) SCHOOL IMPROVEMENT BONDS
SERIES 2022B

Maturing (June 1)	Principal Amount*	Interest Rate	Price or Yield	CUSIP© Issue Number	Maturing (June 1)	Principal Amount*	Interest Rate	Price of Yield	CUSIP© Issue Number
2023	$ 500,000				2028	$1,005,000			
2024	680,000				2029	1,000,000			
2025	500,000				2030	1,100,000			
2026	1,340,000				2031	1,200,000			
2027	1,015,000				2032	1,320,000			

* Preliminary; subject to change.

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USE OF INFORMATION IN THIS OFFICIAL STATEMENT

This Official Statement, which includes the cover page and the appendices, does not constitute an offer to sell or the solicitation of an offer to buy any of the Bonds (defined herein) in any jurisdiction in which it is unlawful to make such offer, solicitation, or sale. No dealer, salesperson, or other person has been authorized to give any information or to make any representations other than those contained in this Official Statement in connection with the offering of the Bonds, and if given or made, such information or representations must not be relied upon as having been authorized by District. The District maintains an internet website; however, the information presented there is not a part of this Official Statement and should not be relied upon in making an investment decision with respect to the Bonds.

The information set forth in this Official Statement has been obtained from the District and from the sources referenced throughout this Official Statement, which the District believe to be reliable. No representation is made by the District, however, as to the accuracy or completeness of information provided from sources other than the District. This Official Statement contains, in part, estimates and matters of opinion which are not intended as statements of fact, and no representation or warranty is made as to the correctness of such estimates and opinions, or that they will be realized.

The information, estimates, and expressions of opinion contained in this Official Statement are subject to change without notice, and neither the delivery of this Official Statement nor any sale of the Bonds shall, under any circumstances, create any implication that there has been no change in the affairs of the District, or in the information, estimates, or opinions set forth herein, since the date of this Official Statement.

This Official Statement has been prepared only in connection with the original offering of the Bonds and may not be reproduced or used in whole or in part for any other purpose.

The Bonds have not been registered with the Securities and Exchange Commission due to certain exemptions contained in the Securities Act of 1933, as amended. The Bonds have not been recommended by any federal or state securities commission or regulatory authority, and the foregoing authorities have neither reviewed nor confirmed the accuracy of this document.

THE PRICES AT WHICH THE BONDS OF EACH SERIES ARE OFFERED TO THE PUBLIC BY THE RESPECTIVE INITIAL PURCHASER (AND THE YIELDS RESULTING THEREFROM) MAY VARY FROM THE INITIAL PUBLIC OFFERING PRICES OR YIELDS APPEARING ON THE INSIDE COVER PAGE HEREOF. IN ADDITION, THE INITIAL PURCHASER OF EACH SERIES OF BONDS MAY ALLOW CONCESSIONS OR DISCOUNTS FROM SUCH INITIAL PUBLIC OFFERING PRICES TO DEALERS AND OTHERS. IN ORDER TO FACILITATE DISTRIBUTION OF THE BONDS, THE INITIAL PURCHASER OF EACH SERIES OF BONDS MAY ENGAGE IN TRANSACTIONS INTENDED TO STABILIZE THE PRICE OF THE BONDS OF SUCH SERIES AT A LEVEL ABOVE THAT WHICH MIGHT OTHERWISE PREVAIL IN THE OPEN MARKET. SUCH STABILIZING, IF COMMENCED, MAY BE DISCONTINUED AT ANY TIME.

LYON COUNTY SCHOOL DISTRICT, NEVADA

BOARD OF TRUSTEES

Holly Villines, President
Phil Cowee, Clerk
Neal E. McIntyre
Sherry Parsons
Bridget Peterson
Barbara Jones

ADMINISTRATIVE OFFICIALS

Wayne Workman, Superintendent
Tim Logan, Deputy Superintendent
Harman Bains, Director of Operations
Spencer Winward, Finance Manager/Comptroller

MUNICIPAL ADVISOR

JNA Consulting Group, LLC
Boulder City, Nevada

BOND AND SPECIAL COUNSEL

Sherman & Howard L.L.C.
Reno, Nevada

REGISTRAR AND PAYING AGENT FOR 2022A BONDS

Computershare Trust Company, National Association
Minneapolis, Minnesota

REGISTRAR AND PAYING AGENT FOR 2022B BONDS

U.S. Bank National Association
Phoenix, Arizona

ESCROW BANK FOR 2022A BONDS

U.S. Bank National Association
Phoenix, Arizona

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OFFICIAL STATEMENT

LYON COUNTY SCHOOL DISTRICT, NEVADA

$27,660,000*
GENERAL OBLIGATION (LIMITED TAX) SCHOOL IMPROVEMENT AND REFUNDING BONDS (PSF GUARANTEED) SERIES 2022A

$9,660,000*
GENERAL OBLIGATION (LIMITED TAX) SCHOOL IMPROVEMENT BONDS SERIES 2022B

INTRODUCTION

General

This Official Statement, including the cover page, the inside cover page and the appendices is furnished by Lyon County School District, Nevada (the "District"), to provide information about the District's $27,660,000* General Obligation (Limited Tax) School Improvement and Refunding Bonds (PSF Guaranteed), Series 2022A (the "2022A Bonds") and the District's $9,660,000 General Obligation (Limited Tax) School Improvement Bonds, Series 2022B (the "2022B Bonds," and together with the 2022A Bonds, the "Bonds"). The 2022A Bonds will be issued pursuant to a resolution adopted by the District's Board of Trustees (the "Board") on January 25, 2022 (the "2022A Bond Resolution"). The 2022B Bonds will be issued pursuant to a resolution adopted by the Board on January 25, 2022 (the "2022B Bond Resolution," and together with the 2022A Bond Resolution, the "Bond Resolutions").

The offering of the Bonds is made only by way of this Official Statement, which supersedes any other information or materials used in connection with the offer or sale of the Bonds. The following introductory material is only a brief description of and is qualified by the more complete information contained throughout this Official Statement. A full review should be made of the entire Official Statement and the documents summarized or described herein. Detachment or other use of this "INTRODUCTION" without the entire Official Statement, including the cover page, the inside cover page and the appendices, is unauthorized.

The Issuer

The District is a political subdivision of the State organized pursuant to legislation enacted in 1956. The District's boundaries are coterminous with those of Lyon County (the "County"). The District covers an area of approximately 1,994 square miles in the northwest central portion of the State of Nevada (the "State"). The District serves the residents of the County, including the communities of Yerington, Fernley, Dayton, Silver Springs and Stagecoach. See "LYON COUNTY SCHOOL DISTRICT."

The Bonds; Prior Redemption

The Bonds are issued solely as fully registered certificates in denominations of $5,000, or any integral multiple thereof. The Bonds initially will be registered in the name of Cede & Co., as nominee of The Depository Trust Company, New York, New York ("DTC"), the

*Preliminary; subject to change.

securities depository for the Bonds. Purchases of the Bonds are to be made in book-entry form only. Purchasers will not receive certificates representing their beneficial ownership interest in the Bonds. See "THE BONDS - Book-Entry Only System." The Bonds are dated as of the date of their delivery and mature and bear interest (calculated based on a 360-day year consisting of twelve 30-day months) as set forth on the inside cover page hereof. The payment of principal and interest on the Bonds is described in "THE BONDS - Payment Provisions."

The 2022A Bonds are subject to redemption prior to maturity at the option of the District as described in "THE BONDS – Redemption Provisions – Optional Redemption of 2022A Bonds." At the option of the winning bidder, certain of the 2022A BONDS may also be subject to mandatory sinking fund redemption. See "APPENDIX G - Official Notice of Bond Sale." The 2022B Bonds are **not** subject to optional redemption prior to maturity. See "THE BONDS – Redemption Provisions - No Optional Redemption of 2022B Bonds."

Authority for Issuance

The Bonds are being issued pursuant to the constitution and laws of the State, particularly Nevada Revised Statues ("NRS") 350.500 through 350.720, as amended, designated as the "Local Government Securities Law" (the "Bond Act"), NRS 387.335 (the "Project Act"), NRS Chapter 348, and the Bond Resolutions.

Purpose

Proceeds of the 2022A Bonds will be used to: (i) refund, on a current refunding basis, $2,730,000* aggregate principal amount of the District's General Obligation (Limited Tax) Improvement and Refunding Bonds (PSF Guaranteed), Series 2012A (the "Refunded Bonds") (the "Refunding Project"); (ii) finance the acquisition, construction, improvement and equipping of school facilities (the "2022A Improvement Project"); and (iii) pay the costs of issuing the 2022A Bonds. See "SOURCES AND USES OF FUNDS."

Proceeds of the 2022B Bonds will be used to: (i) finance the acquisition, construction, improvement and equipping of school facilities (the "2022B Improvement Project," and together with the 2022A Improvement Project, the "Improvement Project"); and (ii) pay the costs of issuing the 2022B Bonds. See "SOURCES AND USES OF FUNDS."

Security

General. The Bonds constitute direct and general obligations of the District. The full faith and credit of the District is pledged for the payment of the principal of and interest on the Bonds (the "Bond Requirements"), subject to State constitutional and statutory limitations on the aggregate amount of ad valorem property taxes. See "SECURITY FOR THE BONDS - General Obligations."

Including the issuance of the Bonds and the effect of the Refunding Project, the District has $85,170,000* aggregate principal amount of general obligation bonds outstanding as of February 1, 2022. See "DEBT STRUCTURE - Outstanding Debt and Other Obligations."

* Preliminary; subject to change.

State Guarantee of Debt Service Payments on 2022A Bonds. The payment of the principal of and interest on the 2022A Bonds, when due, is guaranteed by the State of Nevada Permanent School Fund (the "PSF"). See "SECURITY FOR THE BONDS--State Guarantee of Debt Service Payments."

Professionals

Sherman & Howard L.L.C., Reno, Nevada, has acted as Bond Counsel in connection with the Bonds and has also acted as special counsel to the District in connection with this Official Statement. Certain legal matters will be passed upon for the District by its General Counsel. JNA Consulting Group, LLC, Boulder City, Nevada, is providing financial advisory services to the District. See "MUNICIPAL ADVISOR." The fees being paid to the Municipal Advisor are contingent upon the execution and delivery of the Bonds. The audited basic financial statements of the District, attached to this Official Statement as APPENDIX A, include the report of Silva, Sceirine & Associates, LLC, certified public accountants, Reno, Nevada. See "INDEPENDENT AUDITORS." Computershare Trust Company, N.A., Minneapolis, Minnesota, will act as registrar and paying agent for the 2022A Bonds (the "2022A Registrar" and "2022A Paying Agent"). U.S. Bank National Association, Phoenix, Arizona, will act as registrar and paying agent for the Bonds (the "2022B Registrar" and the "2022B Paying Agent"). U.S. Bank National Association, Phoenix, Arizona, will also act as the Escrow Bank for the 2022A Bonds (the "Escrow Bank") pursuant to an Escrow Agreement established in connection with the refunding of the Refunded Bonds. Certain mathematical computations regarding the Escrow Account (defined below) will be verified by Causey Demgen & Moore Inc., certified public accountants, Denver, Colorado. See "SOURCES AND USES OF FUNDS."

Tax Matters

In the opinion of Bond Counsel, assuming continuous compliance with certain covenants described herein, interest on the Bonds is excluded from gross income under federal income tax laws pursuant to Section 103 for the Internal Revenue Code of 1986, as amended to the date of delivery of the Bonds (the "Tax Code"), and interest on the Bonds is excluded from alternative minimum taxable income as defined in Section 55(b)(2) of the Tax Code. See "TAX MATTERS - Federal Tax Matters."

Under the laws of the State in effect as of the date of delivery of the Bonds, the Bonds, their transfer, and the income therefrom, are free and exempt from taxation by the State or any subdivision thereof except for the tax on estates imposed pursuant to Chapter 375A of NRS and the tax on generation-skipping transfers imposed pursuant to Chapter 375B of NRS. See "TAX MATTERS - State Tax Exemption."

Continuing Disclosure Undertaking

The District will execute a continuing disclosure certificate (the "Disclosure Certificate") for the Bonds at the time of the closing for the Bonds. The Disclosure Certificate will be executed for the benefit of the beneficial owners of the Bonds and the District will covenant in the Bond Resolutions to comply with its terms. The Disclosure Certificate will provide that so long as the Bonds remains outstanding, the District will provide the following information to the Municipal Securities Rulemaking Board ("MSRB"), through its Electronic Municipal Market Access System ("EMMA"): (i) annually, certain financial information and

operating data; and (ii) notice of the occurrence of certain material events; all as more particularly described in the District Certificate.

For its fiscal year ended June 30, 2015, the District failed to include updates to one table relating to overlapping indebtedness required by the undertaking for its 2004 bonds that matured on April 1, 2016. On May 20, 2016, the District made a remedial filing on EMMA to bring such information current.

Except as set forth in the immediately preceding paragraph, the District has not failed to materially comply with any prior continuing disclosure undertakings previously entered into pursuant to Rule 15c2-12 promulgated under the Securities Exchange Act of 1934 (the "Rule") during the last five years.

Certain Bondholder Risks

General. The purchase of the Bonds involves certain investment risks that are discussed throughout this Official Statement. Accordingly, each prospective purchaser of the Bonds should make an independent evaluation of all of the information presented in this Official Statement in order to make an informed investment decision.

Cybersecurity. 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 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 District employees, including its business and finance department, from completing certain day-to-day tasks. District payments to vendors were temporarily disrupted. The District's insurance carrier negotiated a ransom and the District regained access to its systems approximately 10 days later.

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.

Certain Risks Related to Property Taxes. Numerous factors over which the District has no control may impact the timely receipt of ad valorem property tax revenues in the

future. These include the valuation of property within the District, the number of homes which are in foreclosure, bankruptcy proceedings of property taxpayers or their lenders, and the ability or willingness of property owners to pay taxes in a timely manner.

The District's ability to retire the indebtedness created by the issuance of the Bonds is dependent, in part, upon the maintenance of an adequate tax base against which the District may levy and collect property tax revenues. The amount of ad valorem property taxes (sometimes referred to herein as "General Taxes") collected will be dependent upon the assessed valuation of land within the District. As illustrated in "PROPERTY TAX INFORMATION," the assessed valuation of the property (inclusive of the net proceeds of mines) in the District increased 9.3%, 12.2%, 10.1%, and 6.4% respectively, in fiscal years 2019, 2020, 2021, and 2022.

However, it is not possible to predict whether property values in the District will continue to increase in the future, whether foreclosure rates will rise or fall or whether any increase in foreclosures will cause significant delinquencies in property tax payments or the realization of property tax revenues by the District.

For more information, see "PROPERTY TAX INFORMATION - Property Tax Limitations" and "PROPERTY TAX INFORMATION - Required Property Tax Abatements."

Changes in Law.

General. Various State laws apply to the imposition, collection, and expenditure of General Taxes as well as to the operation and finances of the District, including State funding of education. The Nevada Legislature (the "Legislature") determines the amount of State funds that will be distributed to school districts in each year pursuant to statutory funding formulas. There is no assurance that there will not be any change in, interpretation of, or addition to the applicable laws, provisions, and regulations which would have a material effect, directly or indirectly, on the affairs of the District and the imposition, collection, and expenditure of its revenues, including General Taxes.

2022 Initiative Petition. In January 2022, the Statewide Statutory Initiative Petition – Identifier: S-01-2022 (the "2022 Initiative Petition") was filed with the Nevada Secretary of State. The 2022 Initiative Petition proposes to amend NRS Chapter 386 to give any incorporated city the ability to opt out of a county school district and to create a new "community-based" city school district (a "Community School District"). Petitioners must obtain 140,777 necessary signatures by November 23, 2022 in order for the 2022 Initiative Petition to be considered by the 2023 Nevada Legislature. If sufficient signatures are obtained, and if the 2023 Nevada Legislature rejects the 2022 Initiative Petition or fails to consider it, the 2022 Initiative Petition would be submitted to a Statewide vote at the next succeeding general election.

Future actions to be taken by the Nevada Legislature or voters, including any changes in law in connection with the 2022 Initiative Petition, cannot be determined at this time. The 2022 Initiative Petition states that "no existing school bonds will be affected." Further, the State Constitution and State statutes presently prohibit the passage of any law that impairs any outstanding municipal securities, including the Bonds (once issued). It is not possible to predict at this time what impact, if any, the 2022 Initiative Petition may have on

the District's future finances but, under present law, the 2022 initiative Petition may not impact the District's debt rate of $0.585 imposed for debt repayment purposes (including repayment of the Bonds).

Forward-Looking Statements

This Official Statement, particularly (but not limited to) the sections entitled "DISTRICT FINANCIAL INFORMATION - General Fund History of Revenues, Expenditures and Changes in Fund Balance," "DISTRICT FINANCIAL INFORMATION - Debt Service Fund History of Revenues, Expenditures and Changes in Fund Balance," and "DISTRICT FINANCIAL INFORMATION - Management's Discussion and Analysis," and any statements throughout this Official Statement referring to estimated, budgeted, unaudited or interim results for fiscal year 2022 or future years, contain statements relating to future results that are "forward-looking statements" as defined in the Private Securities Litigation Reform Act of 1995. When used in this Official Statement, the words "estimate," "forecast," "intend," "expect" and similar expressions identify forward-looking statements. Any forward-looking statement is subject to uncertainty. Accordingly, such statements are subject to risks that could cause actual results to differ, possibly materially, from those contemplated in such forward-looking statements. Inevitably, some assumptions used to develop forward-looking statements will not occur as assumed or unanticipated events and circumstances may occur. Therefore, investors should be aware that there are likely to be differences between forward-looking statements and actual results. Those differences could be materially adverse to the owners of the Bonds.

Secondary Market

No guarantee can be made that a secondary market for the Bonds will develop or be maintained by the initial purchaser of the Bonds or others. Thus, prospective investors should be prepared to hold their Bonds to maturity.

Additional Information

This introduction is only a brief summary of the provisions of the Bonds and the Bond Resolutions; a full review of the entire Official Statement should be made by potential investors. Brief descriptions of the Bonds, the Bond Resolutions, the Improvement Project, the Refunding Project, and the District are included in this Official Statement. All references herein to the Bonds, the Bond Resolutions and other documents are qualified in their entirety by reference to such documents. *This Official Statement speaks only as of its date and the information contained herein is subject to change.*

Additional information and copies of the documents referred to herein are available from the District and the Municipal Advisor at the addresses set forth as follows:

Lyon County School District
Attn: Director of
Business Services
25 East Goldfield Avenue
Yerington, Nevada 89447
Telephone: 775.463.6800

JNA Consulting Group, LLC
410 Nevada Way, Suite 200
Boulder City, Nevada 89005
Telephone: 702.294.5100

SOURCES AND USES OF FUNDS

Sources and Uses of Funds of Bonds

The proceeds of the Bonds, together with certain other legally available monies, are expected to be applied in the manner set forth in the following table.

Sources and Uses of Funds of Bonds

SOURCES:	
Principal amount	
Plus/(less): net original issue premium/(discount)	
Debt service fund contribution	
Total	
USES:	
Refunding Project	
Improvement Project	
Costs of Issuance (including underwriting discount)	
Total	

Source: The Municipal Advisor.

The Improvement Project

The District intends to utilize a portion of the net proceeds of the 2022A Bonds and the net proceeds of the 2022B Bonds to finance various capital improvements to school facilities.

The Refunding Project

General. To accomplish the Refunding Project, the District will deposit a portion of the 2022A Bond proceeds, together with other legally available monies of the District, into an escrow account established for the refunding of the Refunded Bonds (the "Escrow Account") pursuant to an Escrow Agreement dated as of the date of delivery of the Bonds between the District and the Escrow Bank (the "Escrow Agreement"). Pursuant to the Escrow Agreement, the amount deposited into the Escrow Account will be invested in federal securities maturing at such times and in such amounts as are required to pay, together with an initial cash balance, the principal of the Refunded Bonds upon maturity or prior redemption on June 1, 2022.

Verification of Mathematical Computations. The accuracy of the mathematical computations of the adequacy of the maturing principal of and interest on the federal securities and cash deposited into the Escrow Account to provide for the payment of the principal of the Refunded Bonds maturing or coming due upon prior redemption on June 1, 2022 and the interest coming due on the Refunded Bonds on June 1, 2022, which computations support the conclusion of Bond Counsel that the Bonds are not "arbitrage bonds" under Section 148 of the Tax Code will be verified by Causey Demgen & Moore Inc., certified public accountants, Denver, Colorado.

THE BONDS

General

The Bonds will be issued as fully registered bonds in denominations of $5,000 and any integral multiple thereof. The Bonds will be dated as of their date of delivery and will mature and bear interest (calculated on the basis of a 360-day year of twelve 30-day months) as set forth on the inside cover page of this Official Statement. The Bonds initially will be registered in the name of "Cede & Co.," as nominee for DTC, the securities depository for the Bonds. Purchases of the Bonds are to be made in book-entry only form. Purchasers will not receive certificates evidencing their beneficial ownership interest in the Bonds. See "Book-Entry Only System" below.

Payment Provisions

General. Interest on the Bonds is payable on June 1 and December 1 (each an interest payment date), commencing June 1, 2022, by check or draft mailed by the 2022A Paying Agent or the 2022B Paying Agent, as applicable, 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 (i.e., Cede & Co.) at the address shown on the registration records kept by the 2022A Registrar or 2022B Registrar, as applicable, 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"). The Special Record Date shall be fixed by the 2022A Registrar or 2022B Registrar, as applicable, 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 2022A Registrar's or 2022B Registrar's, as applicable, registration records on a date selected by the 2022A Registrar or 2022B Registrar, as applicable, stating the date of the Special Record Date and the date fixed for the payment of such defaulted interest. As provided in the agreement between the State Treasurer and the District relating to the 2022A Bond pursuant to the Guarantee Act (the "Guarantee Agreement"), the 2022A Paying Agent shall immediately notify the State Treasurer if the 2022A Paying Agent has not received the scheduled debt service payment on the Bonds at least five business days prior to the scheduled debt service payment date. The 2022A Paying Agent or the 2022B Paying Agent, as applicable, 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 2022A Paying Agent or the 2022B Paying Agent, as applicable (provided, however, that the District shall not be required to make funds available to the 2022A Paying Agent or the 2022B Paying Agent, as applicable, prior to the due dates of interest and principal, respectively). Principal on the Bonds will be payable at maturity and upon presentation and surrender at the corporate trust offices of the 2022A Paying Agent or the 2022B Paying Agent, as applicable (or at such other office designated by the 2022A Paying Agent or the 2022B Paying Agent, as applicable). Any Bond not paid upon presentation and surrender at or after maturity shall continue to draw interest at the rate stated in the Bond until the principal is

paid in full. All such payments of principal and interest shall be made in lawful money of the United States of America.

Notwithstanding the foregoing, payments of the principal of and interest on the Bonds will be made directly to DTC or its nominee, Cede & Co., by the 2022A Paying Agent or the 2022B Paying Agent, as applicable, so long as DTC or Cede & Co. is the registered owner of the Bonds. Disbursement of such payments to DTC's Participants (defined in APPENDIX B) is the responsibility of DTC, and disbursements of such payments to the Beneficial Owners (defined in APPENDIX B) is the responsibility of DTC's Participants and the Indirect Participants (defined in APPENDIX B), as more fully described herein. See "Book-Entry Only System" below.

Additional Provisions for the 2022A Bonds. As provided in the State Permanent School Fund Guarantee Agreement (the "Guarantee Agreement") to be entered into between the District and the State Treasurer of the State of Nevada (the "Treasurer") with respect to the 2022A Bonds, the 2022A Paying Agent shall immediately notify the State Treasurer if the 2022A Paying Agent has not received the scheduled debt service payment on the 2022A Bonds at least 5 business days prior to the scheduled debt service payment date. See APPENDIX E - List of PSF Participants and Form of State Permanent School Fund Guarantee Agreement.

Redemption Provisions

Optional Redemption of 2022A Bonds. The 2022A Bonds, or portions thereof, maturing on and after June 1, 2033* are subject to redemption prior to their respective maturities, at the option of the District, on or after June 1, 2032*, 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 2022A Bonds of a maturity are to be redeemed, the 2022A Bonds of such maturity are to redeemed by lot within a maturity (giving proportionate weight to 2022A Bonds in denominations larger than $5,000), in such other manner as the 2022A Paying Agent may determine, for the principal amount of each 2022A Bond or portion thereof so redeemed and accrued interest thereon to the redemption date.

No Optional Redemption of 2022B Bonds. The 2022B Bonds are **not** subject to optional redemption prior to maturity.

Mandatory Sinking Fund Redemption*.

The 2022A Bonds maturing on June 1, ____ (the "Term Bonds"), if any, are subject to mandatory sinking fund redemption at a 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 created in the 2022A Bond Resolution, on or before the dates shown below, a sum which, together with other moneys available therein, is sufficient to redeem the Term Bonds maturing on June 1, ___, on the dates and in the principal amounts shown below.

* Preliminary; subject to change.

Redemption Date (June 1)	Principal Amount

Not more than 60 days nor less than 30 days prior to the sinking fund payment dates for the Term Bonds, the 2022A 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 described in " - Notice of Prior Redemption for Bonds" below.

At the option of the Board to be exercised by delivery of a written certificate to the 2022A Registrar not less than sixty days next preceding any sinking fund redemption date, it may (i) deliver to the 2022A 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 2022A 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 2022A 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.

Notice of Prior Redemption for Bonds. Unless waived by any registered owner of a Bond to be redeemed, notice of prior redemption shall be given by the 2022A 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 2022A Registrar and to the State Treasurer with respect to the 2022A Bonds, 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 2022A Paying Agent (accrued interest to the Redemption Date being payable by mail or as otherwise provided in the Bond Resolutions), 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, 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 State Treasurer, with respect to the 2022A Bonds, 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 2022A Registrar that notice of call and redemption has been given as provided in the Bond Resolutions shall be conclusive as against all parties and the State Treasurer, with respect to the 2022A Bonds; 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 described above, any notice of redemption may contain a statement that the redemption is conditioned upon the receipt by the 2022A 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.

Tax Covenant

In the Bond Resolutions, 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 covenant described above 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.

Defeasance

When all Bond Requirements of any Bond have been duly paid, the pledge and lien and all obligations under the Bond Resolutions as to that Bond shall thereby be discharged and the Bond shall no longer be deemed to be outstanding within the meaning of the Bond Resolutions. 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 purposes described in the prior paragraph, 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 of any 2022A Bond to the State Treasurer.

Replacement of Registrar or Paying Agent

If the 2022A Registrar or the 2022B Registrar, as applicable, and the 2022A Paying Agent or the 2022B Paying Agent, as applicable, under the applicable Bond Resolution shall resign, or if the Director of Operations shall reasonably determine, with the consent of the

State Treasurer with respect to the 2022A Bonds, to replace said 2022A Registrar or 2022B Registrar, as applicable, or 2022A Paying Agent or 2022B Paying Agent, as applicable, or that it would be in the best interests of the District to appoint a new 2022A Registrar or 2022B Registrar, as applicable, or 2022A Paying Agent or 2022B Paying Agent, as applicable, under the applicable Bond Resolution, the Director of Operations may, upon notice to the State Treasurer with respect to the 2022A Bonds, and to each registered owner of any 2022A Bond or 2022 Bond, as applicable, at his address last shown on the registration records, appoint a successor 2022A Registrar or 2022B Registrar, as applicable, or 2022A Paying Agent or 2022B Paying Agent, as applicable, or both. No resignation or dismissal may take effect until a successor is appointed. Every such successor 2022A Registrar or 2022B Registrar, as applicable, or 2022A Paying Agent or 2022B Paying Agent, as applicable, 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 2022A Registrar or 2022B Registrar, as applicable, or 2022A Paying Agent or 2022B Paying Agent, as applicable under the applicable Bond Resolution but the District shall have the right to have the same institution serve as both 2022A Registrar or 2022B Registrar, as applicable, and 2022A Paying Agent or 2022B Paying Agent, as applicable, under the applicable Bond Resolution. Any corporation or association into which the 2022A Registrar or 2022B Registrar, as applicable, or 2022A Paying Agent or 2022B Paying Agent, as applicable, 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 2022A Registrar or 2022B Registrar, as applicable, or 2022A Paying Agent or 2022B Paying Agent, as applicable, under the applicable Bond 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 the Bond Resolutions to the contrary notwithstanding.

Amendment of the Bond Resolutions

The Bond Resolutions may be amended by the Board without the consent of or notice to the holders of the Bonds for the purpose of curing any ambiguity or formal defect or omission in the Bond Resolutions.

Notwithstanding the foregoing, no such amendment, unless consented to by the holders of the Bonds and the State Treasurer, with respect to the 2022A Bonds, shall permit: (i) a change in the maturity or in the terms of redemption of the principal of any outstanding Bond or any installment of interest thereon; (ii) a reduction in the principal amount of any Bond, the rate of interest thereon, or any prior redemption premium payable in connection therewith; or (iii) the establishment of priorities as between Bonds issued and outstanding under the provisions of the Bond Resolutions.

Book-Entry Only System

The Bonds will be available only in book-entry form in the principal amount of $5,000 or any integral multiple thereof. DTC will act as the initial securities depository for the Bonds. The ownership of one fully registered Bond for each maturity, as set forth on the inside cover page of this Official Statement, each in the aggregate principal amount of such maturity, will be registered in the name of Cede & Co., as nominee for DTC. See "APPENDIX B - Book-Entry Only System."

SO LONG AS CEDE & CO, AS NOMINEE OF DTC, IS THE REGISTERED OWNER OF THE BONDS, REFERENCES IN THIS OFFICIAL STATEMENT TO THE OWNERS WILL MEAN CEDE & CO. AND WILL NOT MEAN THE BENEFICIAL OWNERS.

None of the District, the 2022A Registrar or 2022B Registrar, as applicable, or 2022A Paying Agent or 2022B Paying Agent, as applicable, will have any responsibility or obligation to DTC's Direct Participants or Indirect Participants (each as defined in APPENDIX B), or the persons for whom they act as nominees, with respect to the payments to or the providing of notice for the Direct Participants, the Indirect Participants or the beneficial owners of the Bonds as further described in APPENDIX B to this Official Statement.

Debt Service Requirements

The following table sets forth the debt service requirements for the 2022A Bonds in each fiscal year. See "DEBT STRUCTURE - Total Debt Service Requirements - General Obligation Bonds" for information on the debt service due on all of the District's outstanding general obligation bonds (including the Bonds and the effect of the Refunding Project).

2022A Bond Debt Service Requirements[(1)(2)*]

Fiscal Year	Principal	Interest	Total
2023	$ 645,000	$995,027	$1,640,027
2024	150,000	776,350	926,350
2025	400,000	768,850	1,168,850
2026	400,000	748,850	1,148,850
2027	800,000	728,850	1,528,850
2028	900,000	688,850	1,588,850
2029	1,000,000	643,850	1,643,850
2030	1,000,000	593,850	1,593,850
2031	1,000,000	543,850	1,543,850
2032	1,000,000	493,850	1,493,850
2033	1,825,000	443,850	2,268,850
2034	1,880,000	389,100	2,269,100
2035	1,940,000	332,700	2,272,700
2036	1,975,000	293,900	2,268,900
2037	2,015,000	254,400	2,269,400
2038	2,055,000	214,100	2,269,100
2039	2,100,000	173,000	2,273,000
2040	2,140,000	131,000	2,271,000
2041	2,185,000	88,200	2,273,200
2042	2,225,000	44,500	2,269,500

(1) Totals may not sum due to rounding.
(2) Interest at rates estimated by the Municipal Advisor.

*Preliminary; subject to change.

Source: The Municipal Advisor.

The following table sets forth the debt service requirements for the 2022B Bonds in each fiscal year. See "DEBT STRUCTURE - Total Debt Service Requirements - General Obligation Bonds" for information on the debt service due on all of the District's outstanding general obligation bonds (including the Bonds and the effect of the Refunding Project).

2022B Bond Debt Service Requirements[(1)(2)*]

Fiscal Year	Principal	Interest	Total
2023	$ 500,000	$594,358	$1,094,358
2024	680,000	458,000	1,138,000
2025	500,000	424,000	924,000
2026	1,340,000	399,000	1,739,000
2027	1,015,000	332,000	1,347,000
2028	1,005,000	281,250	1,286,250
2029	1,000,000	231,000	1,231,000
2030	1,100,000	181,000	1,281,000
2031	1,200,000	126,000	1,326,000
2032	1,320,000	66,000	1,386,000

(1) Totals may not sum due to rounding.

(2) Interest at rates estimated by the Municipal Advisor.

*Preliminary; subject to change.

Source: The Municipal Advisor.

SECURITY FOR THE BONDS

General Obligations

General. The Bonds are direct and general obligations of the District, and the full faith and credit of the District is pledged for the payment of the principal of and the interest on the Bonds, subject to State constitutional and statutory limitations on the aggregate amount of ad valorem taxes. See "PROPERTY TAX INFORMATION - Property Tax Limitations." The Bonds are payable by the District from any source legally available therefor at the times such payments are due, including the General Fund of the District. In the event, however, that such legally available sources of funds are insufficient, the District is obligated to levy a general (ad valorem) tax on all taxable property within the District for payment of the Bonds, subject to the limitations provided in the constitution and laws of the State.

Limitations on Property Tax Revenues. The constitution and laws of the State limit the total ad valorem property taxes that may be levied by all overlapping taxing units within each county (including the State, the District, the County, the cities within the County or any special taxing district) in each year. Those limitations are described in "PROPERTY TAX INFORMATION - Property Tax Limitations." In any year in which the total property taxes levied within the County by all applicable taxing units exceed such property tax limitations, the reduction to be made by those units must be in taxes levied for purposes other than the payment of their bonded indebtedness, including interest on such indebtedness. See "PROPERTY TAX INFORMATION - Property Tax Limitations."

State Guarantee of Debt Service Payments on 2022A Bonds

General. Payment of the principal of and interest on the 2022A Bonds, when due, will be guaranteed by the State pursuant to the provisions of the Guarantee Act. If the District fails to make a timely payment on the debt service of the 2022A Bonds no later than five business days prior to each scheduled debt service payment date, the 2022A Paying Agent shall immediately notify the State Treasurer and the State Treasurer shall (i) withdraw from the PSF the amount of money due for the payment on the debt service; (ii) transfer to the 2022A Paying Agent, no later than one business day prior to the scheduled debt service payment date, a sufficient amount of money to make the payment on the debt service when due; and (iii) report the payment to the Executive Director of the State Department of Taxation.

The amount of money withdrawn by the State Treasurer to make the payment shall be deemed a loan to the District. If the District is not able to repay fully the loan, including any accrued interest, in a timely manner, the State Treasurer shall withhold the payments of money that would otherwise be distributed to the District from: (i) the interest earned on the PSF; (ii) distributions of the local school support tax (described in "DISTRICT FINANCIAL INFORMATION"); and (iii) distributions from the State Distributive School Account (described in "DISTRICT FINANCIAL INFORMATION") until the loan is repaid. Upon receipt of notice that such a loan has been made to the District by the State Treasurer, the Executive Director of the State Department of Taxation shall proceed pursuant to the provisions of NRS 354.685 relating to severe financial emergencies.

The form of the State Permanent School Fund Guarantee Agreement between the District and the State is attached hereto as APPENDIX E.

Information About the Permanent School Fund. The Permanent School Fund is funded primarily by escheated estates, gifts and proceeds from the sale of federal lands. Interest on the fund is used to support education in the State. As of 06/30/2021, the State Controller reported that the value of the total assets of the PSF, including all investments reported at fair value, was $493,505,219.

The PSF is an asset allocation portfolio which invests in a combination of U.S. Treasury and Agency fixed income securities with maturities no longer than 10 years, and private equity and public equity investments. As of December 31, 2021 the fund has $11.7 million in private equity investments, received $36.2million in private equity distributions, and has committed $50 million to private equity investments. In addition, as of September 30, 2021, the State Treasurer made investments totaling $139.27 million in domestic public equities (institutional mutual funds). The market value of these investments as of December 31, 2021 was $$245,688,668. As of December 31, 2021, the distributions received from public equity investment dividends and income was $$24,685,024.

Pursuant to the passage of Senate Bill 68 in the 2021 Legislative Session, effective upon passage and approval, the maximum amount of principal that can be guaranteed by the State for any school district is limited to $60,000,000. Further, pursuant to NRS §387.522.1(a), the total amount of bonds that can be guaranteed by the State is limited to 250% of the lower of the cost or fair market value of the assets in the PSF. Based on the current balance of the PSF, the maximum principal that can be guaranteed is more than $800 million. As of 01/01/2022, $172,688,000 in bonds has been guaranteed, or authorized by the State Board of Finance to be guaranteed, by the PSF. See "APPENDIX E--List of PSF Participants and Form of State Permanent School Fund Guarantee Agreement."

Debt Service Tax Levy

The District currently expects to repay the Bonds without increasing its debt rate of $0.5867. However, if necessary, the District may increase that rate to pay debt service on the Bonds, subject to the State constitutional and statutory limitations discussed throughout this Official Statement.

Reserve Account

Pursuant to NRS 350.020(5) the Board established a reserve account (the "Reserve Account") within its Debt Service Fund for payment of the outstanding general obligation bonds of the District (excluding medium-term bonds) and, if then permitted by the statutes of the State (currently only when amounts in the Reserve Account exceed the amount of the Reserve Requirement, described below), amounts in the Reserve Account may be withdrawn and used for purposes other than payment of debt service on outstanding District bonds. The Reserve Account must be established and maintained in an amount at least equal to the lesser of: (i) 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 (ii) 10% of the outstanding principal amount of the District's bonds (the "Reserve Requirement"). If the amount in the Reserve Account falls below the Reserve Requirement, NRS 350.020(5) provides that: (a) the Board shall not issue additional bonds pursuant to NRS 350.020(4) until the Reserve Account is restored to an amount equal to the Reserve Requirement; and (b) the Board shall apply all of the taxes levied by the District for

payment of bonds of the District that are not needed for payment of the principal and interest on bonds of the District in the current fiscal year to restore the Reserve Account to an amount equal to the Reserve Requirement.

Upon the issuance of the Bonds, the amount required to be on deposit in the Reserve Account is $9,436,686*, which has been funded with available funds of the District. The amounts on deposit in the Reserve Account are not directly pledged to pay debt service on the Bonds or the other general obligation bonds of the District.

Additional Bonds

Pursuant to NRS 350.020(4) and an election held within the District on November 7, 2006 (the "Election"), the District received voter approval to issue general obligation bonds until November 7, 2016, provided the Board makes a finding that the proposed bonds can paid within a $0.5867 property tax rate for debt service and the Lyon County Debt Management Commission subsequently approves such finding. In order to issue any of the bonds permitted by the Election, the District must also be in compliance with the Reserve Account requirements described above under " – Reserve Account." In 2015, the State Legislature enacted legislation that extended the District's authority (granted by the Election) to issue general obligation bonds until November 7, 2026. In 2021, the State legislature enacted SB 450 that extended the District's authority (granted by the Election) until March 3, 2035. The Bonds are being issued pursuant to such authorization. If bonding authority is not renewed either by the State Legislature or Nye County voters by March 3, 2035, the District would not be able to issue new rollover bonds beyond that date without additional authorization.

Subject to Board approval, and upon the issuance of the Bonds, the District currently has authorization from the Lyon County Debt Management Commission to issue up to $_____* in additional general obligation bonds to finance additional capital projects for the District. The District reserves the right to issue additional bonds at any time legal requirements are met.

Bond Resolutions Irrepealable

After any of the Bonds are issued, the applicable Bond Resolution shall constitute an irrevocable contract between the District and the registered owner or owners of the Bonds; and the applicable Bond 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 provided in the applicable Bond Resolution.

Other Security Matters

No Repealer. State statutes provide that no act concerning the Bonds or their security may be repealed, amended, or modified in such a manner as to impair adversely the Bonds or their security until all of the Bonds have been discharged in full or provision for their payment and redemption has been fully made.

* Preliminary; subject to change.

No Pledge of Property. The payment of the Bonds is not secured by an encumbrance, mortgage or other pledge of property of the District, except the proceeds of the General Taxes and any other monies pledged under the Bond Resolutions for the payment of the of Bonds. No property of the District, subject to that exception, shall be liable to be forfeited or taken in payment of the Bonds.

No Recourse. No recourse shall be had for the payment of the Bond Requirements of the Bonds or for any claim based thereon or otherwise upon the Bond Resolutions or any other instrument relating thereto, against any individual member of the Board or any officer or other agent of the Board or District, past, present or future, either directly or indirectly through the Board or the District, or otherwise, whether by virtue of any constitution, statute or rule of law, or by the enforcement of any penalty or otherwise.

Limitations on Remedies

No Acceleration. There is no provision for acceleration of maturity of the principal of the Bonds in the event of a default in the payment of principal of or interest on the Bonds. Consequently, remedies available to the owners of the Bonds may have to be enforced from year to year.

Bankruptcy, Federal Lien Power and Police Power. The enforceability of the rights and remedies of the owners of the Bonds and the obligations incurred by the District in issuing the Bonds are subject to the federal bankruptcy code and applicable bankruptcy, insolvency, reorganization, moratorium, or similar laws relating to or affecting the enforcement of creditors' rights generally, now or hereafter in effect; usual equity principles which may limit the specific enforcement under State law of certain remedies; the exercise by the United States of America of the powers delegated to it by the federal Constitution; the power of the federal government to impose liens in certain situations; and the reasonable and necessary exercise, in certain exceptional situations, of the police power inherent in the sovereignty of the State and its governmental bodies in the interest of serving a significant and legitimate public purpose. Bankruptcy proceedings or the exercise of powers by the federal or State government (including the imposition of tax liens by the federal government), if initiated, could subject the owners of the Bonds to judicial discretion and interpretation of their rights in bankruptcy or otherwise, and consequently may entail risks of delay, limitation or modification of their rights.

PROPERTY TAX INFORMATION

Property Tax Base

General. The State Department of Taxation reports the total assessed valuation of property within the District for the fiscal year ending June 30, 2022, to be $2,417,992,311 (inclusive of the net proceeds of mines), which represents a 6.4% increase from the assessed valuation (inclusive of the net proceeds of mines) for fiscal year 2021.

State law requires that the County Assessor reappraise, at least once every five years, all real and secured personal property (other than certain utility owned property which is centrally appraised and assessed by the Nevada Tax Commission). State law provides that in years in which the property is not reappraised, the County Assessor is to apply a factor representing typical changes in value in the area since the preceding year. The law requires that property be assessed at 35% of taxable value; that percentage may be adjusted upward or downward by the Legislature. Based on the assessed valuation of the District for its fiscal year 2022 (inclusive of the net proceeds of mines), the taxable value of all taxable property within the District is $6,908,549,460.

"Taxable value" is defined in the statutes as the full cash value in the case of land, as the replacement cost less applicable straight-line depreciation and obsolescence in the case of improvements to land, and as the replacement cost less applicable depreciation and obsolescence (determined in accordance with the regulations of the Nevada Tax Commission) with respect to taxable personal property; but the computed taxable value of any property must not exceed its full cash value. Depreciation of improvements to real property must be calculated at 1.5% of the cost of replacement for each year of adjusted actual age up to a maximum of 50 years. Adjusted actual age is actual age adjusted for any addition or replacement. The maximum depreciation allowed is 75% of the cost of replacement. When a substantial addition or replacement is made to depreciable property, its "actual age" is adjusted (i.e., reduced) to reflect the increased useful term of the structure. The adjusted actual age has been used on appraisals for taxes since 1986-87.

In Nevada, county assessors are responsible for assessments in the counties except for certain properties centrally assessed by the State, which include property owned by railroads, airlines, and utility companies.

History of Assessed Value

The following table sets forth a history of the assessed valuation in the District. Due to property tax abatement laws enacted in 2005 (described in "Required Property Tax Abatements" below) the taxes collected by taxing entities within the District are capped and there is no longer a direct correlation between changes in assessed value and property tax revenue.

History of Assessed Valuation

Fiscal Year Ending June 30	Assessed Valuation	Net Proceeds of Mines	Total Assessed Valuation	Percent Change
2018	$1,678,550,218	$4,210,787	$1,682,761,005	--
2019	1,832,932,709	5,895,406	1,838,828,115	9.3%
2020	2,057,984,244	6,026,479	2,064,010,723	12.2
2021	2,271,246,893	1,774,499	2,273,021,391	10.1
2022	2,411,108,022	6,884,289	2,417,992,311	6.4

Source: Nevada Department of Taxation, *Local Government Finance, Property Tax Rates for Nevada Local Governments*, FY 2017-18 through 2021-22.

Property Tax Collections

In Nevada, county treasurers are responsible for the collection of property taxes, and forwarding the allocable portions thereof to the overlapping taxing units within the counties.

A history of the County's tax roll collection record appears in the following table. *This table reflects all amounts collected by the County, including amounts levied by the District, the County, the cities within the County and certain special taxing districts. The figures in the following table include property taxes that are not available to pay debt service on the Bonds.* The table below provides information with respect to the historic collection rates for the District, but may not be relied upon to depict the amounts of ad valorem property taxes available to the District in each year. There is no assurance that collection rates will be similar to the historic collection rates depicted below.

Property Tax Levies, Collections and Delinquencies

Fiscal Year Ending June 30	Original Levy Roll	Net Levy Roll[(1)]	Current Tax Collections	% of Net Levy Collected	Delinquent Tax Collected	Cumulative Tax Collections[(2)]	Collected Tax as % of Net Levy Roll[(3)]
2017	$34,233,063	$34,221,447	$33,794,267	98.75%	$424,685	$34,218,952	99.99%
2018	35,931,640	35,737,477	35,264,233	98.68	470,379	35,734,612	99.99
2019	37,874,080	37,837,073	37,414,261	98.88	413,213	37,827,474	99.97
2020	40,699,687	40,752,375	40,277,582	98.83	424,971	40,702,553	99.88
2021	43,777,086	43,743,351	43,279,548	98.94	282,326	43,561,873	99.59
2022[(5)]	47,108,280	46,957,424	30,663,284	65.30	n/a[(4)]	30,663,284	65.30

(1) Represents the real property tax roll levies and collections; levy does not include centrally assessed property.
(2) All collections as of June 30, 2021 (unaudited).
(3) Figured on collections to net levy (actual levy less stricken taxes).
(4) Collections in progress.
(5) Collections as of December 31, 2021.

Source: Lyon County Clerk/Treasurer's Office.

Taxes on real property are due on the third Monday in August unless the taxpayer elects to pay in installments on or before the third Monday in August and the first Mondays in October, January, and March of each fiscal year. Penalties are assessed if any taxes are not paid within 10 days of the due date as follows: 4% of the delinquent amount if one installment is

delinquent, 5% of the delinquent amount plus accumulated penalties if two installments are delinquent, 6% of the delinquent amount plus accumulated penalties if three installments are delinquent and 7% of the delinquent amount plus accumulated penalties if four installments are delinquent. In the event of nonpayment, the county treasurer is authorized to hold the property for two years, subject to redemption upon payment of taxes, penalties and costs, together with interest at the rate of 10% per year from the date the taxes were due until paid. If delinquent taxes are not paid within the two-year redemption period, the county treasurer obtains a deed to the property free of all encumbrances. Upon receipt of a deed, the county treasurer may sell the property to satisfy the tax lien and assessments by local governments for improvements to the property. State law provides alternative remedies for the collection of taxes in certain instances, including judicial foreclosure (which may take place before the expiration of the two-year redemption period) and the issuance of a tax lien to the county treasurer which may be sold before the expiration of the two-year redemption period (but remains subject to redemption).

Highest Assessed Taxpayers in the District

The following table represents the ten highest assessed property-owning taxpayers in the District based on fiscal year 2021-22 assessed valuations. The assessed valuations in this table represent both the secured tax roll (real property) and the unsecured tax roll (generally personal property). No independent investigation has been made of, and consequently there can be no representation as to, the financial conditions of the taxpayers listed, or that any such taxpayer will continue to maintain its status as a major taxpayer based on the assessed valuation of its property in the District.

Ten Highest Assessed Taxpayers in the District
Fiscal Year 2021-22

Taxpayer	Type of Business	Assessed Value	% of Total Assessed Value[(1)]
Nevada Copper Inc.	Mining	$104,761,719	4.33%
NV Energy Combined	Utility	57,740,382	2.39
M4 New Fernley LLC	Developer	16,679,960	0.69
Union Pacific Railroad	Railroad	16,197,141	0.67
Apple Inc.	Technology	14,565,210	0.60
Peri & Peri LLC	Agriculture	12,031,643	0.50
Trex Company LLC	Manufacturing	10,565,819	0.44
Nevada Cement Company	Construction materials	10,282,493	0.43
Polaris Sales Inc.	Distribution center	10,007,318	0.41
Southern California Edison Company	Utility	9,404,163	0.39
Total		$262,235,848	10.85%

(1) Based on the total 2021-2022 assessed valuation for the District of $2,417,992,311, exclusive of the net proceeds of mines.

Source: Nevada Department of Taxation, *Ten Highest Assessed Taxpayers Statewide and All Counties, 2021-2022 Secured Roll / 2020-2021 Unsecured Roll*.

Property Tax Limitations

Overlapping Property Tax Caps. Article X, Section 2, of the State constitution limits the total ad valorem property taxes levied by all overlapping governmental units within the boundaries of any county (*i.e.*, the State, and any county, city, town, school district or special district) to an amount not to exceed five cents per dollar of assessed valuation ($5.00 per $100 of assessed valuation) of the property being taxed. Further, the combined overlapping tax rate is limited by statute to $3.64 per $100 of assessed valuation in all counties of the State with certain exceptions that (a) permit a combined overlapping tax rate of up to $4.50 per $100 of assessed valuation in the case of certain entities that are in financial difficulties (or require a combined overlapping tax rate of $5.00 per $100 of assessed valuation in certain circumstances of severe financial emergency); and (b) require that $0.02 of the statewide property tax rate of $0.17 per $100 of assessed valuation is not included in computing compliance with this $3.64 cap. (This $0.02 is, however, counted against the $5.00 cap.) State statutes provide a priority for taxes levied for the payment of general obligation bonded indebtedness in any year in which the proposed tax rate to be levied by overlapping units within a county exceeds any rate limitation; a reduction must be made by those units for purposes other than the payment of general obligation bonded indebtedness, including interest thereon.

Local Government Property Tax Revenue Limitation. State statutes limit the revenues school districts may receive from ad valorem property taxes for operating purposes. Pursuant to NRS 387.195, each board of county commissioners levies a tax of $0.75 per $100 of assessed valuation for school district operating purposes. This limitation does not apply to ad valorem taxes levied to repay the Bonds. School districts are also allowed additional levies for voter-approved debt service and voter-approved tax overrides for capital projects.

State statutes also limit the revenues local governments, other than school districts, may receive from ad valorem property taxes for purposes other than paying certain general obligation indebtedness which is exempt from such ad valorem revenue limits. This rate is generally limited as follows. The assessed value of property is first differentiated between that for property existing on the assessment rolls in the prior year (old property) and new property. Second, the property tax revenue derived in the prior year is increased by no more than 6% and the tax rate to generate the increase is determined against the current assessed value of the old property. Finally, this tax rate is applied against all taxable property to produce the allowable property tax revenues. This cap operates to limit property tax revenue dependent upon changes in the value of old property and the growth and value of new property.

A local government, other than a school district, may exceed the property tax revenue limitation if the proposal is approved by its electorate at a general or special election. In addition, the Executive Director of the Department of Taxation will add to the allowed revenue from ad valorem taxes, the amount approved by the legislature for the costs to a local government of any substantial programs or expenses required by legislative enactment. Nevada local governments receiving certain sales tax revenues also may levy a property tax to make up any shortfalls between sales tax revenues estimated by the Nevada Department of Taxation and actual sales tax revenues available to local governments.

Various entities within the County are levying a tax override as allowed or required by State statutes.

The Nevada Tax Commission monitors the impact of tax legislation on local government services.

Constitutional Amendment - Abatement of Taxes for Severe Economic Hardship. At the November 5, 2002 election, the State's voters approved an amendment to the State constitution authorizing the State Legislature to enact a law providing for an abatement of the tax upon or an exemption of part of the assessed value of an owner-occupied single-family residence to the extent necessary to avoid severe economic hardship to the owner of that residence.

The legislation implementing that amendment provides that the owner of a single-family residence may file a claim with the county treasurer to postpone the payment of all or part of the property tax due against the residence if (among other requirements): the residence has an assessed value of not more than $175,000; the property owner does not own any other real property in the State with an assessed value of more than $30,000; the residence has been occupied by the owner for at least 6 months; the owner is not in bankruptcy; the owner owes no delinquent property taxes on the residence; the owner has suffered severe economic hardship caused by circumstances beyond his control (such as illness or disability expected to last for at least 12 continuous months); and the total annual income of the owner's household is at or below the federally designated poverty level. The amount of tax that may be postponed may not exceed the amount of property tax that will accrue against the residence in the succeeding three fiscal years. Any postponed property tax (and any penalties and the interest that accrue as provided in the statue) constitutes a perpetual lien against the residence until paid. The postponed tax becomes due and payable if: the residence ceases to be occupied by the claimant or is sold; any non-postponed property tax becomes delinquent; if the claimant dies; or on the date upon which the postponement expires, as determined by the county treasurer.

Required Property Tax Abatements

General. In 2005, the Legislature approved the Abatement Act (NRS 361.471 to 361.4735), which established formulas to determine whether tax abatements are required for property owners in each year. The general impact of the Abatement Act is to limit increases in ad valorem property tax revenues owed by taxpayers to a maximum of 3% per year for owner-occupied residential properties (and low-income housing properties) and to 8% (or a lesser amount equal to the average annual change in taxable values over the last ten years, as determined by a formula) per year for all other properties. The Abatement Act limits do not apply to new construction. The Abatement Act formulas are applied on a parcel-by-parcel basis each year.

Generally, reductions in the amount of ad valorem property tax revenues levied in the County are required to be allocated among all of the taxing entities in the County in the same proportion as the rate of ad valorem taxes levied for that taxing entity bears to the total combined rate of all ad valorem taxes levied for that fiscal year. However, abatements caused by tax rate increases are to be allocated against the entity that would benefit from the tax increase rather than among all entities uniformly. Revenues realized from new or increased ad valorem taxes that are required by any legislative act that was effective after April 6, 2005, generally are *not* exempt from the abatement formulas. The Abatement Act provides for the recapture of previously abated property tax revenues in certain limited situations.

Levies for Debt Service. Revenues resulting from increases in the rate of ad valorem taxes for the payment of tax-secured obligations are exempt from the Abatement Act formulas if increased rates are necessary to pay debt service on the related obligation in any fiscal year if (i) the tax-secured obligations were issued before July 1, 2005; or (ii) the governing body of the taxing entity and the Lyon County Debt Management Commission make findings that no increase in the rate of an ad valorem tax is anticipated to be necessary for payment of the obligations during their term. Ad valorem tax rate increases to pay debt service on the Bonds are *not* exempt from the Abatement Act formulas.

General Effects of Abatement. Limitations on property tax revenues could negatively impact the finances and operations of the taxing entities in the State, including the District, to an extent that cannot be determined at this time.

Overlapping Tax Rates and General Obligation Indebtedness

Overlapping Tax Rates. The following table presents a history of statewide average tax rates and a representative overlapping tax rate for taxing districts located in Yerington, the County seat and the city in which the District's administrative offices are located. The overlapping rates for various areas within the County vary depending on the rates imposed by applicable taxing entities. Currently, the overlapping rates in the County range from $2.7409 to $3.6600.

History of Statewide Average and Sample Overlapping Property Tax Rates[1]

Fiscal Year Ended June 30,	2018	2019	2020	2021	2022
Average Statewide rate	$3.1615	$3.1572	$3.2218	$3.1878	$3.1087
Lyon County School District	$1.3367	$1.3367	$1.3367	$1.3367	$1.3367
Lyon County	0.9287	0.9287	0.9287	0.9287	0.9287
City of Yerington	0.4044	0.4044	0.4044	0.4044	0.4044
Combined Special Districts	0.8202	0.8202	0.8202	0.8202	0.8202
State of Nevada[2]	0.1700	0.1700	0.1700	0.1700	0.1700
TOTAL	$3.6600	$3.6600	$3.6600	$3.6600	$3.6600

(1) Per $100 of assessed valuation.
(2) $0.0200 of the State rate is exempt from the $3.64 cap. See "Property Tax Limitations" above.

Source: Nevada Department of Taxation, *Local Government Finance, Property Tax Rates for Nevada Local Governments*, FY 2017-18 through 2021-22.

Estimated Overlapping General Obligation Indebtedness. In addition to the general obligation indebtedness of the District, other taxing entities are authorized to incur general obligation debt within boundaries that overlap or partially overlap the boundaries of the District. In addition to the entities listed below, other governmental entities may overlap the District but have no general obligation debt outstanding. The following table sets forth the estimated overlapping general obligation debt (including general obligation medium-term bonds) chargeable to property owners within the District as of February 1, 2022.

Estimated Overlapping Net General Obligation Indebtedness

Entity [1]	Total General Obligation Indebtedness	Presently Self-Supporting General Obligation Indebtedness	Net Direct General Obligation Indebtedness	Percent Applicable[2]	Overlapping Net General Obligation Indebtedness[3]
Lyon County	$ 28,599,395	$28,599,395	$ --	100.00%	$ --
Fernley	60,849,409	60,849,409	--	100.00	--
Yerington	--	--	--	100.00	--
Central Lyon Fire District	--	--	--	100.00	--
Silver Springs GID	--	--	--	100.00	--
Fernley Swimming Pool Dist.	--	--	--	100.00	--
State of Nevada	1,288,075,000	281,765,000	1,006,310,000	1.63	16,402,853
Total	$1,377,523,804	$371,213,804	$1,006,310,000		$16,402,853

(1) Other taxing entities overlap the District and may issue general obligation debt in the future.
(2) Based on fiscal year 2020 assessed valuation in the respective jurisdiction. The percent applicable is derived by dividing the assessed valuation of the governmental entity into the assessed valuation of the District.
(3) Overlapping Net General Obligation Indebtedness equals total existing general obligation indebtedness less presently self-supporting general obligation indebtedness times the percent applicable.

Source: Debt information compiled by the Municipal Advisor; percentages calculated using information from Property Tax Rates for Nevada Local Governments - State of Nevada - Department of Taxation, 2021-22; and the State Treasurer's office.

The following table sets forth the total direct and overlapping general obligation indebtedness attributable to the District as of February 1, 2022 (including the issuance of the Bonds and the effect of the Refunding Project).

Net Direct & Overlapping General Obligation Indebtedness*

Total Direct General Obligation Indebtedness[(1)]	$85,170,000*
Plus: Overlapping Net General Obligation Indebtedness[(2)]	16,402,853
Net Direct & Overlapping Net General Obligation Indebtedness	$101,572,853*

(1) Includes the issuance of the Bonds and the effect of the Refunding Project. See "DEBT STRUCTURE--Outstanding Debt and Other Obligations."

(2) See "DEBT STRUCTURE--Outstanding Debt and Other Obligations."

Selected Debt Ratios

The following table illustrates selected ratios for the District.

Selected Debt Ratios for the District*

Population[(1)]	59,235
Net Direct Debt[(2)]	$85,170,000*
Overlapping Debt[(2)(3)]	16,402,853
Total Direct Debt & Overlapping Debt	$101,572,853*
Per Capita Net Direct Debt	$1,437.83
Per Capita Net Total Direct Debt & Overlapping Debt	$1,714.74
2022 Assessed Valuation[(4)]	$2,417,992,311
% Net Direct Debt to Assessed Valuation	3.52%
% Net Total Direct Debt & Overlapping Debt to Assessed Valuation	4.20%
2022 Taxable Value[(4)]	$6,908,549,460
% Net Direct Debt to Taxable Value	1.23%
% Net Total Direct Debt & Overlapping Debt to Taxable Value	1.47%

(1) Nevada State Demographer estimate as of July 1, 2020. See "APPENDIX F--ECONOMIC AND DEMOGRAPHIC INFORMATION--Population and Age Distribution."

(2) Includes the issuance of the Bonds and the effect of the Refunding Project. See "DEBT STRUCTURE--Outstanding Debt and Other Obligations." Also see the table entitled "Net Direct & Overlapping General Obligation Indebtedness" above.

(3) Figure is estimated based on information supplied by other taxing authorities and does not include self-supporting general obligation debt. See the table "Estimated Overlapping Net General Obligation Indebtedness."

(4) See "Property Tax Base" for an explanation of the Assessed Value and Taxable Value.

Source: Nevada State Demographer website and Nevada Department of Taxation, Property Tax Rates for Nevada Local Governments, fiscal year 2021-22.

* Preliminary, subject to change.

LYON COUNTY SCHOOL DISTRICT

General

All school districts in Nevada are organized under the terms of legislation enacted in 1956. There is one school district in each county with responsibility for all public education from preschool through the twelfth grade. The District's boundaries are coterminous with those of the County. According to the Nevada Department of Taxation, the estimated population of the County (and therefor the District) was 56,497 as of July 1, 2019 (based on State Demographer Projections). See "APPENDIX F--ECONOMIC AND DEMOGRAPHIC INFORMATION--Population and Age Distribution."

Board of Trustees

The District has a seven-member board of trustees. The Board meets on the fourth Tuesday of each month, except in November and December when the meeting is held on the second Tuesday. Trustees are elected at large to represent designated districts and serve staggered four-year terms. The Board elects a President and a Clerk from its members. Board members are limited to 12 years in office pursuant to State constitutional term limitations. The current members of the Board and their terms of office are as follows:

Board Member and Title	District Represented	Expiration of Term
Holly Villines, President	V	2024
Phil Cowee, Clerk	III	2024
(Vacant)	VII	2024
Neal McIntyre, President	VI	2022
Sherry Parsons, Member	I	2024
Bridget Peterson, Member	II	2022
Barbara Jones, Member	IV	2022

Administration

General. The Board establishes District policy and oversees its operations. The Board appoints the Superintendent as its chief executive officer to administer the day-to-day operations of the District. The Superintendent is the chief executive officer responsible for the administration of the District in accordance with policy set by the Board. As the chief executive officer and educational leader of the District, the Superintendent oversees the administration of all curriculum, instruction, support services, personnel, fiscal operations, and facilities. In fulfilling this responsibility, the Superintendent operates through members of the administrative team who are each assigned specific functions in designated areas.

Brief biographies for the Superintendent and other District administrative personnel are set forth below.

Superintendent – Wayne Workman. Wayne Workman has been the Superintendent since July 2015. He has been employed by the District since August 2006, most recently serving as the District's Deputy Superintendent from July 2012 through June 2015. Mr. Workman has held the post of Director of Human Resources. He has also been a Principal and

Vice Principal. Mr. Workman holds a Bachelor of Science from Utah State University and a Master of Arts from the University of Phoenix.

Deputy Superintendent – Tim Logan. Tim Logan has been the Deputy Superintendent since July 2018. Prior to his current appointment, Mr. Logan's administrative background includes three years as the Human Resource Director for the District and four years as the principal at Dayton High School. Mr. Logan holds a Masters in Administrative Leadership from the University of Phoenix, a Masters in Curriculum and Instruction from Grand Canyon University, and Bachelor of Science in Math/Education from Brigham Young University.

Director of Operations – Harman Bains. Harman Bains has been the Director of Operations since November 2019. He came over from the Office of the Attorney General where he was an Administrative Services Officer. Prior to that he was a Deputy Legislative Auditor for the Nevada Legislative Counsel Bureau. Mr. Bains hold a Bachelor's and a Masters of Business Administration both from the University of Nevada Reno.

Finance Manager/Comptroller – Spencer Winward. Spencer Winward has worked in the business office of the District since June 2017 and has several years of accounting experience in the private sector. Mr. Winward holds a Bachelor of Arts in Accounting from Utah State University.

Facilities

The District operates eight elementary schools, five middle schools, four high schools and one K-12 school, which are distributed among five communities. It also provides educational services to Eagle Ridge High School, a detention center for troubled middle school and high school age children.

Enrollment

The following table shows an enrollment history for the District.

Enrollment History

Academic Year	2017-18	2018-19	2019-20	2020-21	2021-22
Pre-Kindergarten	479	386	285	84	84
Kindergarten	619	695	617	626	634
1st - 4th Grade	2,696	2,661	2,685	2,577	2,599
5th - 8th Grade	2,814	2,882	2,919	2,877	2,843
9th - 12th Grade	2,341	2,495	2,596	2,654	2,750
Total	8,949	9,119	9,102	8,819	8,910

Source: The District.

Employee Relations and Pension Benefits

Employee Relations. As of January 1, 2022, the District had 1,115 permanent employees. The District is an equal opportunity/affirmative action employer with three employee bargaining units that cover licensed teachers, most classified personnel, and

administrators. The Lyon County Education Association (the "LCEA") represents non-administrative licensed employees, the Nevada Classified School Employees Association Local 6181 AFT, AFL-CIO, Lyon Chapter 7 (the "LCCSEA") represents all non-supervisory or confidential classified employees, and the Lyon County Administrator Association (the "LCAA") represents administrators. The District considers its relations with its employees to be in great standing. The most recent contracts are in force and expire on June 30, 2023, and their terms allow them to perpetuate until a successor agreement is in place. The District has agreements in place with the LCEA, LCCSEA and LCAA.

Benefits. The District offers employees working 25 or more hours per week health care, dental, vision and life insurance; the District pays the cost for the employee and the employee pays for any dependents. The District also offers supplemental insurance policies (i.e., disability) at full cost to the employees.

Pension Matters. The State Public Employees' Retirement System ("PERS") covers substantially all public employees of the State, its agencies and its political subdivisions, including the District. PERS, established by the Legislature effective July 1, 1948, is governed by the Public Employees' Retirement Board whose seven members are appointed by the Governor. Retirement Board members serve for a term of four years. **Except for certain District specific information set forth below, the information in this section has been obtained from publicly-available documents provided by PERS. The District has not independently verified the information obtained from the publicly available documents provided by PERS and is not responsible for its accuracy.**

All public employees who meet certain eligibility requirements participate in PERS, which is a cost sharing multiple-employer defined benefit plan. Benefits, as required by statute, are determined by the number of years of accredited service at the time of retirement and the member's highest average compensation. Benefit payments to which participants may be entitled under PERS include pension benefits, disability benefits, and death benefits. PERS has several tiers based on legislative changes effective with membership dates. The following table illustrates the PERS service credit multiplier.

PERS Benefit Multiplier

Membership Date	Service Credit Multiplier Before 07/01/01	After 07/01/01	After 01/01/10	After 07/01/15	Highest Contiguous Average Over
Before July 1, 2001	2.50%	2.67%	2.67%	2.67%	36 months
After July 1, 2001, before January 1, 2010	--	2.67%	2.67%	2.67%	36 months
After January 1, 2010, before July 1, 2015	--	--	2.50%	2.50%	36 months
After July 1, 2015	--	--	--	2.25%	36 months

Similarly, legislative changes have created several tiers of retirement eligibility thresholds. The following table illustrates the PERS retirement eligibility thresholds.

Nevada PERS Retirement Eligibility

Membership Date	Regular		Police/Fire	
	Age	Years of Service	Age	Years of Service
Before January 1, 2010	65	5	65	5
	60	10	55	10
	Any	30	50	20
			Any	25
After January 1, 2010, before July 1, 2015	65	5	65	5
	62	10	60	10
	Any	30	50	20
			Any	30
After July 1, 2015	65	5	65	5
	62	10	60	10
	55	30	50	20
	Any	33 1/3	Any	33 1/3

The salary cap reportable to PERS is capped at the federal limit for public employees hired prior to July 1, 2015 but is capped at approximately $200,000 per year for employees hired on or after July 1, 2015. PERS allows certain post retirement increases in benefit income that range: (i) from 2% per year beginning in the 4th year of retirement up to 5% per year in the fifteenth year of retirement and beyond for employees hired prior to January 1, 2010; (ii) from 2% per year beginning in the 4th year of retirement up to 4% per year in the thirteenth year of retirement and beyond for employees hired after January 1, 2010; and (iii) from 2% per year beginning in the 4th year of retirement up to the lesser of 3% of the CPI cap or 3% every year thereafter for employees hired on or after July 1, 2015.

Nevada law requires PERS to conduct a biennial actuarial valuation showing unfunded actuarial accrued liability ("UAAL") and the contribution rates required to fund PERS on an actuarial reserve basis. The actual employer and employee contribution rates are established in cycle with the State's biennium budget on the first full pay period of the even numbered fiscal years. By PERS policy, the system actually performs an annual actuary study. The most recent independent actuarial valuation report of PERS was completed as of June 30,

2020. The following table reflects some of the key valuation results from the last three PERS' actuary studies:

PERS Actuarial Report

Key Valuation Results	June 30, 2020	June 30, 2019	June 30, 2018
UAAL	$14.49 billion	$14.31 billion	$13.73 billion
Market Value Funding Ratio	77.0%	76.5%	75.2%
Actuarial Value Funding Ratio	76.1%	75.3%	75.1%
Assets Market Value	$46.73 billion	$44.28 billion	$41.43 billion
Assets Actuarial Value	$46.17 billion	$43.61 billion	$41.34 billion

For the purpose of calculating the actuarially determined contribution rate, the UAAL is amortized as a level percent of payroll over a year-by-year closed amortization period where each amortization period is set at 20 years. The amortization period prior to fiscal year 2012 was 30 years. Effective starting fiscal year 2012, the PERS Board adopted a shorter amortization period to be used to amortize new UAAL resulting from actuarial gains or losses and changes in actuarial assumptions. Any new UAAL is amortized over a period equal to the truncated average remaining amortization period of all prior UAAL layers, until the average remaining amortization period is less than 20 years; after that time, 20-year amortization periods will be used. The PERS Board also adopted a five-year asset smoothing policy for net deferred gains/losses.

The following presents the net pension liability of PERS as of June 30, 2020, and the District's proportionate share of the net pension liability of PERS as of June 30, 2021, calculated using the discount rate of 7.50%, as well as what the PERS net pension liability would be if it were calculated using a discount rate that is one percentage-point lower (6.50%) or one percentage point higher (8.50%) than the current discount rate:

Net Pension Liability

	1% Decrease in Discount Rate (6.5%)	Discount Rate (7.5%)	1% Increase in Discount Rate (8.5%)
PERS Net Pension Liability	$21,722,824,038	$13,928,336,726	$7,447,799,867
District Share of PERS Net Pension Liability	$154,985,450	100,095,295	$54,467,648

Contribution rates to PERS are established in accordance with State statute. The statute allows for biennial increases or decreases of the actuarially determined rate. The State Legislature can increase the contribution rate for members by any amount it determines necessary. Pursuant to statute, there is no obligation on the part of the employers to pay for their proportionate share of the unfunded liability. The County is obligated to contribute all amounts due under PERS. A history of contribution rates, as a percentage of payroll, is shown below.

Contribution Rates

	Fiscal Years 2014 and 2015	Fiscal Years 2016 and 2017	Fiscal Years 2018 and 2019	Fiscal Years 2020 and 2021	Fiscal Years 2022 and 2023
Regular members					
Employer-pay plan	25.75%	28.00%	28.00%	29.25%	29.75%

The District's employer-paid contributions to PERS for its fiscal years ended June 30, 2017 through 2021, inclusive were $6,422,758, $6,875,462, $7,162,970, $7,658,540, and $_____. Including both employer and employee paid contributions, the District transmitted $11,712,851, $12,167,967, $12,568,407, $13,378,177, and $13,437,082 to PERS for its fiscal years ended June 30, 2017 through 2021, inclusive, which matches the amounts required to be transmitted to PERS by law. The District has budgeted $_____ (including both employer and employee paid contributions) in PERS contributions for its fiscal year ending June 30, 2022.

See Note 9 in the audited financial statements attached hereto as APPENDIX A for a summary description of PERS. See page 68 of the financial statements attached hereto as APPENDIX A for a description of the District's employer-paid contributions to PERS for its fiscal years ended June 30, 2016 through 2021, inclusive. In addition, copies of the most recent audited financial statements for PERS are available from the Public Employees Retirement System of the State of Nevada, 693 West Nye Lane, Carson City, Nevada 89703-1599, 775-687-4200.

Other Post-Employment Benefits ("OPEB"). The District contributes to the Nevada Public Employees' Benefits Plan (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 Employee's 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 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 Public Employees' Benefit Program, 901 South Stewart Street, Suite 1001, Carson City, Nevada 89701. The information is also available on their website at www.pebp.state.nv.us or by calling (800) 326-5496.

The District is required by law to participate in PEBP. The PEBP Board establishes the contribution requirements for plan members in accordance with State law and may amend those funding requirements at any time. As of June 30, 2013, the required subsidy paid by the District was based on a percentage of the legally determined base amount for each participant (based on years of service). Currently, the sources of funding for the payments are reimbursements from the State and nominal charges to those District funds with benefitted payrolls. The District contributed $362,175, $380,812, $357,886, $357,887 [confirm number is correct], and $338,257 for fiscal years 2017 through 2021, respectively, and has budgeted to contribute $340,000for fiscal year 2022. See Note 11 in the audited basic financial statements attached hereto as APPENDIX A for a further discussion of the District's participation in PEBP, its funding status, its net OPEB obligation, and related matters.

The District also administers a single-employer defined benefit Healthcare Plan (LCHCP). This plan provides postemployment healthcare and life insurance benefits to retirees of the District. Any retiree that participates in the Nevada Public Employees' Retirement System (PERS) may purchase coverage for themselves and dependents at the same premium charged 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 was not issued for the plan. Membership of the LCHCP consisted of 1,019 active plan members, 81 retirees receiving benefits, and 34 retirees entitled to but not receiving benefits as of June 30, 2018 [more recent report?], the date of the latest actuarial valuation, which is the most recent data available. The District contributed $_____ on their behalf during the year ended June 30, 2021. See Note 10 and the Required Supplemental Information in the audited financial statements attached to this Official Statement as APPENDIX A for a further discussion of the LCHCP.

Compliance with Federal Laws; Federal Budget Sequestration

As a public entity, the District is subject to various federal laws, including those relating to environmental matters, accommodation of those with disabilities and compliance with federal affordable healthcare requirements. The District also is subject to federal laws and regulations related to certain of its educational programs and is subject, to various degrees, to legislation reducing grants or payments associated with those programs. The laws described above and other federal laws presently in effect or enacted in the future may require the expenditure of funds on programs without necessarily providing sufficient resources (in the form of federal grants or otherwise) to pay for the mandates of those requirements. The District cannot predict the ultimate effect of current or future federal legislation on the District.

The District is subject to developments at the federal level with respect to the Budget Control Act of 2011 ("sequestration"). Included in that amount are cuts to education spending, including Title I, Individuals with Disabilities Education Act ("IDEA"), Title II, and numerous grant programs available to school districts. The various federal programs are subject to varying degrees of reduction due to sequestration. The District has previously budgeted for known federal cuts. Additional budgetary revisions may be necessary in the future if additional cuts are made at the federal level.

DISTRICT FINANCIAL INFORMATION

Budgeting

Prior to April 15 of each year, the District is required to submit to the State Department of Taxation the tentative budget for the next fiscal year which commences on July 1. The tentative budget contains the proposed expenditures and means of financing them. After reviewing the tentative budget, the State Department of Taxation is required to notify the District upon its acceptance of the budget.

Following acceptance of the proposed budget by the State Department of Taxation, the Board is required to conduct public hearings not sooner than the third Monday in May and not later than the last day in May. The Board normally is required to adopt the final budget on or before June 8. On or before January 1, the Board may adopt an amended final budget reflecting any adjustments necessary as a result of the complete count of students.

The District is authorized to transfer budgeted amounts within functions or funds, but any other transfers must be approved by the Board. Increases to a fund's budget other than by transfers are accomplished through formal action of the Board. With the exception of monies appropriated for specific capital projects or Federal and State grant expenditures, all unencumbered appropriations lapse at the end of the fiscal year.

Accounting

All governmental funds are accounted for using the modified accrual basis of accounting in which revenues are recognized when they become measurable and available as net current assets. Sales and use taxes, hotel room taxes, real property transfer taxes and governmental services taxes are considered "measurable" when in the hands of intermediary collecting governments and are recognized as revenue for the period in which the underlying transaction occurs. Ad valorem taxes are recognized as revenue when due and collected from the taxpayer within 60 days of the fiscal year end.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. The exception to this general rule is principal and interest on general long term debt which are recognized when due.

All proprietary funds are accounted for using the accrual basis of accounting in which revenues are recognized when they are earned, and their expenses are recognized when they are incurred.

Annual Reports

The District prepares annual audited financial statements setting forth the financial condition of the District as of June 30 of each fiscal year. The Report on Financial Statements and Supplemental Material, which includes the District's audited basic financial statements, constitutes the official financial report of the District. They are prepared using generally accepted accounting principles ("GAAP"). The latest completed financial statements are for the year ended June 30, 2021. See Note 1 in the audited basic financial statements attached hereto as APPENDIX A for a summary of the District's significant accounting policies.

The audited basic financial statements for the year ended June 30, 2021, which are attached hereto as APPENDIX A, are excerpted from the District's Report on Financial Statements and Supplemental Material and represent the most recent audited financial statements of the District. Financial statements for prior years may be obtained from the sources listed in "INTRODUCTION--Additional Information."

General Fund

General. The General Fund is the general operating fund of the District and accounts for all revenues and expenditures of the District not encompassed within other funds. Included are all transactions related to the approved current operating budget, its accompanying revenue, expenditures and encumbrances, and its related asset, liability, and fund equity accounts. Until June 30, 2021, the District was funded under the "Nevada Plan" as described below. Beginning July 1, 2021, the Pupil Centered Funding Plan described below became effective.

Historical General Fund Data (prior to and including fiscal year 2021).

Local Sources. The District's local operating revenue sources are comprised largely of its $0.7500 Public School Operating Tax and the Local School Support sales and use taxes (the "LSST"), a sales and use tax equal to 2.60% of taxable sales. See "ECONOMIC AND DEMOGRAPHIC INFORMATION—Retail Sales." All of the property tax revenues and the LSST revenues are accounted for in the General Fund. The District received $12,088,291(15.1% of General Fund revenues) from the property tax revenues and $13,626,218(17.0% of General Fund revenues) from the LSST in fiscal year 2021.

Other local operating sources in the General Fund include revenues received from a governmental services tax (motor vehicle license fees), and utility franchise fees.

State Sources. Prior to July 1, 2021, State revenue sources consist primarily of payments from the DSA received pursuant to the Nevada Plan. The revenue for the DSA is received Statewide from the following seven sources: (a) appropriation from the State General Fund; (b) a portion of the annual excise tax of $250 for each slot machine operated in the State; (c) revenue from mineral leases on federal land; (d) interest earned on the Permanent School Fund established by the State constitution; (e) sales tax currently at a rate of 2.6% on out-of-state sales that cannot be attributed to a particular county; (f) recreational and medical marijuana excise taxes; and (g) a transient lodging tax at a rate of 3% due to Initiative Petition 1.

The District also receives special State appropriations for various purposes; however, those appropriations generally do not represent significant amounts of General Fund revenues.

Current General Fund Data (fiscal year 2022 and thereafter).

Sources of Funding; The Pupil-Centered Funding Plan. The operating revenues of school districts are derived primarily from local and State sources as dictated by State law. Effective July 1, 2021, the Nevada Plan has been replaced by the Pupil-Centered Funding Plan ("PCFP") pursuant to Senate Bill 543 ("SB 543") approved by the Legislature in its 2019 Legislative Session. The PCFP eliminated the distinction between local and State sources of

revenue, as these funding sources are deposited into the State Education Fund ("SEF"). School districts also receive federal revenues and miscellaneous revenues.

The PCFP will combine money raised pursuant to State law at the local level with State money to provide a certain basic level of support to each pupil in the State which is adjusted: (1) to account for variation in the local costs to provide a reasonably equal educational opportunity to pupils; and (2) for the costs of providing a reasonably equal educational opportunity to pupils with certain additional educational needs. The PCFP includes the SEF and identifies numerous sources of revenues to be deposited therein, in addition to direct legislative appropriations from the State General Fund, and also authorizes the Superintendent of Public Instruction to create one or more accounts in the SEF for the purpose of administering money received from the federal government. The PCFP directs certain sources of revenues to the SEF and makes conforming changes for the direction of such sources of revenues to the SEF and the replacement of the DSA with the SEF.

The PCFP directs all major local sources of school district funding including the $0.7500 portion of locally collected property taxes and the 2.6% LSST, to the SEF. Thus, the distinction in the prior Nevada Plan between State sources of revenues, which were held in the DSA and were guaranteed, and local revenue sources, which were not guaranteed, ceased effective on June 30, 2021. Earnings on investments, tuition and summer school fees, athletic proceeds, facility rentals, donations and grants and miscellaneous sources will continue to be considered a local revenue that stays with school districts. None of these sources of revenue account for significant amounts of General Fund revenues. Beginning July 1, 2021, the State will make equal monthly distributions to school districts from the SEF, which will equal one-twelfth of budgeted revenues less any amount set aside as a reserve.

Further, under the PCFP, school districts' base per-pupil funding amount will no longer be guaranteed. However, the PCFP includes the Education Stabilization Account in the SEF and provides for the funding of the Education Stabilization Account. Once the Education Stabilization Account is funded, the PCFP provides for possible use of the money in such account to provide relief to school districts when collection of revenues will result in the SEF receiving less than 97% of what has been budgeted. Additionally, to protect districts during times of declining enrollment, State law contains a "hold-harmless" provision which, if the average daily enrollment ("ADE") during the quarter of the school year is less than or equal to 95% of the enrollment in the school district based on the ADE during the same quarter of the immediately preceding school year, the higher enrollment of pupils during the same quarter of the immediately preceding school year must be used for purposes of making the monthly apportionment from the SEF to that school district pursuant to NRS 387.1223.

The PCFP requires the Legislature, after making a direct legislative appropriation to the SEF, to determine the statewide base per pupil funding amount for each fiscal year of the biennium, based on numerous factors. The PCFP further requires the Legislature to appropriate the SEF, less the money in the Education Stabilization Account or certain potential federal funds, amounts deemed sufficient by the Legislature to finance various educational needs of the State. Additional weighted funding will be applied to the base per pupil funding amount based on certain factors, including English learners, at-risk pupils, and gifted and talented pupils.

With the PCFP, various programs funded with grants and other resources will flow through the General Fund instead of various separate funds which makes comparisons to

fiscal years prior to fiscal year 2022 difficult. The budgeted fiscal year 2022 revenues for the General Fund show an increase of approximately $2.6 million over fiscal year 2021 because of these state grant programs and associated revenues being rolled into the General Fund. While the District is not obligated to continue all of the grant funded programs, due to the timing of the Legislative session, the District decided to continue most of them for fiscal year 2022 and reevaluate that decision for fiscal year 2023 based on financial conditions.

Due to its recent passage and July 1, 2021 effective date, it is not possible for the District to predict how the implementation of the PCFP will influence its operations or finances. The Legislature, with an intent not to harm districts, set the fiscal year 2020 revenue as a floor for districts that would lose funding in the transition to the new formula. Additionally, the Legislature granted flexibility in the use of the funds for the weighted categories of students to support maintaining similar prior year operations. Further, the Legislature may amend the provisions of the PCFP at any time, including the various funding formulas embedded within it. **The PCFP is not expected, however, to have any impact on the property tax revenues used to pay limited tax general obligation debt of school districts (including the Bonds).**

Prior to the adoption of the PCFP, the Legislature amended the Nevada Plan (in effect until July 1, 2021) on numerous occasions in the past. The Legislature may likewise amend the provisions of the PCFP in the future, including the various funding formulas embedded within it. There is no assurance that any such amendments will not result in reduced funding to the District.

Pending Litigation Pertaining to State Funding of Education. On March 4, 2020, a parent coalition filed suit against the State, the Nevada Department of Education, the Nevada Superintendent of Public Education, and the Nevada State Board of Education (collectively, the "State Defendants"") alleging that the State Defendants have failed to provide students with a sufficient education and with a sufficiently uniform system of common schools, in violation of the State constitution. The lawsuit, which was filed in the First Judicial District Court in and for Carson City, Nevada, seeks to have the court declare that: (i) a sufficient education is a basic right under the State constitution; and (ii) the State's public education funding system (which was the Nevada Plan at the time the suit was filed) is insufficient to guarantee or secure the basic right of a sufficient education to all Nevada schoolchildren. The lawsuit further seeks to enjoin the State Defendants from giving force and effect to any school finance system unless it satisfies the principles of sufficiency the plaintiffs allege are established under the State's constitution, statutes and regulations, and further asks the court to retain jurisdiction until the court is satisfied fully with the remedies enacted by the court. The District Court dismissed the case in October 2020, and the dismissal is now on appeal with the Nevada Supreme Court. It is unclear what impact, if any, this lawsuit may have on funding for the State's educational system, but it is not expected to impact the security for the Bonds, which are secured by ad valorem property taxes that are separate from the funding system involved in the lawsuit. See "SECURITY FOR THE BONDS – General Obligations."

Federal Sources. The District also receives General Fund revenues from various federal sources, including federal forest reserve funds.

General Fund History of Revenues, Expenditures and Changes in Fund Balance

General. The following table provides a history of the financial operations for the District's General Fund for fiscal years 2017 to 2021, and budgeted information for fiscal year 2022. The information for fiscal years 2017 through 2021 was derived from the District's annual financial report for those years, and the augmented budgeted information was derived from the District's fiscal year 2022 augmented budget adopted on December 15, 2021. The information in this table should be read together with the District's audited financial statements for the year ended June 30, 2021, and the accompanying notes, which are included as APPENDIX A hereto. Financial statements for prior years can be obtained from the sources listed in "INTRODUCTION – Additional Information."

Budgeted revenues and expenses shown for the fiscal year 2022 are not comparable to prior years. This is due to the new PCFP essentially eliminating local sources of revenue with almost all funding coming from the State. Also as part of the switch to the PCFP, various programs funded with grants and other resources now all flow through the General Fund instead of various separate funds.

General Fund History of Revenues, Expenditures and Changes in Fund Balance

Fiscal Year Ending June 30,	2017 Audited	2018 Audited	2019 Audited	2020 Audited	2021 Audited	2022 Augmented Budgeted
Revenues						
Property taxes	$9,180,068	$9,630,636	$10,011,225	$10,879,262	$12,088,291	--
Sales taxes	9,580,068	11,081,822	11,502,563	12,519,536	13,626,218	--
Other local sources	2,033,341	2,240,633	2,524,004	2,557,253	3,039,182	191,000
State sources	46,038,613	48,695,601	50,893,145	51,994,511	50,767,222	79,962,658
Federal sources	690,798	167,397	974,015	170,050	627,229	275,000
Total revenues	67,522,888	71,816,089	75,904,952	78,120,612	80,148,142	80,428,658
Expenditures						
Instruction:						
Regular instruction	26,820,232	29,226,592	30,420,919	31,279,621	32,553,088	40,812,974
Special instruction	237,130	269,208	176,948	268,869	258,870	314,663
Vocational instruction	1,474,452	1,519,009	1,467,843	1,485,442	1,589,305	1,829,370
Other instruction	1,737,213	1,812,169	1,796,364	1,955,260	2,008,725	2,265,873
Extra-curricular activities	1,603,953	1,310,406	1,733,915	1,432,972	1,067,523	1,960,446
Support Services:						
Student support	2,714,590	3,298,683	2,844,949	3,121,961	3,257,580	3,800,925
Instructional staff support	1,607,841	1,947,392	1,671,770	1,702,952	1,394,385	2,266,923
General administration	1,740,640	1,721,802	1,909,702	2,034,643	2,039,830	2,480,609
School administration	6,816,101	7,158,326	7,290,496	7,637,162	7,896,042	9,492,194
Central services	3,557,868	4,505,245	4,387,656	5,010,669	5,185,467	6,403,271
Operation and maintenance	7,593,065	8,203,542	7,998,647	8,223,254	8,240,048	9,275,135
Student transportation	3,232,167	5,398,574	3,261,534	3,612,519	3,920,163	4,706,923
Other support services	--	--	--	--	--	
Noninstructional services:	--	--	--	--	--	
Parent and community service	--	--	--	--	--	
Facilities acquisition and construction	35,658	--	--	--	--	
Contingency (budget item only)	--	--	--	--		500000
Total expenditures	59,170,910	66,370,948	64,960,743	67,772,537	69,411.026	86,109,306
Excess of revenues over expenditures	8,351,978	5,445,141	10,944,209	10,348,075	10,737,116	(5,680,648)
Other Financing Sources (Uses) [1]						
Proceeds from sale of fixed assets	--	--	--	--	5,330	
Transfers in	--	--	--	--	--	
Transfers out [1]	(7,491,343)	(7,735,669)	(8,400,000)	(8,475,000)	(8,750,000)	(1,400,000)
Total other financing sources (uses)	(7,491,343)	(7,735,669)	(8,400,000)	(8,475,000)	(8,744,670)	(1,400,000)
Net change in fund balances	860,635	(2,290,528)	2,544,209	1,873,075	1,992,446	(7,080,648)
Fund balance as of July 1	5,693,150	6,553,785	4,263,257	6,807,466	8,680,541	10,684,638
Fund balance as of June 30	6,553,785	4,263,257	6,807,466	8,680,541	10,672,987	3,713,125
Nonspendable in form	21,539	14,303	108,618	153,152		
Assigned	1,282,282	3,000,687	4,063,922	2,107,118		
Unassigned	5,249,964	1,248,267	2,634,926	6,420,271		

[1] Comprised primarily of transfers to the Special Education Fund for special education programs

Source: Derived from the District's audited Financial Statements for fiscal years 2017 through 2021 and the District's 2022 augmented budget for the augmented budgeted 2022 information.

Debt Service Fund

The Debt Service Fund is used to accumulate funds for payment of principal and interest on general obligation bonds and other District obligations. Taxes generated by the District's existing bond property tax rate may be used for capital projects if they are not needed for the payment of the bonds and purposes related to bonds, including maintaining the required reserves. **The PCFP is not expected to have any impact on the property tax revenues used to pay the District's limited tax general obligation debt (including the Bonds).**

The Debt Service Fund is used to accumulate funds for payment of principal and interest on general obligation bonds and other District obligations. The Reserve Account required by NRS 350.020 (described under "SECURITY FOR THE BONDS--Reserve Account") is accounted for as part of the fund balance in the Debt Service Fund.

The following table provides a history of the financial operations for the District's Debt Service Fund for fiscal years 2017 to 2021. The information for fiscal years 2017 through 2021 was derived from the District's annual financial report for those years and the augmented budgeted information for fiscal year 2022 was derived from the District's fiscal year 2022 augmented budget adopted on December 15, 2021. The information in this table should be read together with the District's audited financial statements for the year ended June 30, 2021, and the accompanying notes, which are included as APPENDIX A hereto. Financial statements for prior years can be obtained from the sources listed in "INTRODUCTION – Additional Information."

Debt Service Fund History of Revenues, Expenses and Changes in Fund Balance

Fiscal Year Ending June 30,	2017[1] Audited	2018[1] Audited	2019[1] Audited	2020[1] Audited	2021[1] Audited	2022[1] Augmented Budgeted
Revenues						
Property taxes	$7,255,319	$7,491,345	$7,783,803	$8,510,483	$9,456,260	$9,788,850
Investment earnings	9,011	53,619	305,705	373,303	57,626	20,000
Total Revenues	7,264,330	7,544,964	8,089,508	8,883,786	9,533,886	9,808,850
Expenditures						
Principal [1]	6,370,000	5,409,000	5,421,000	5,370,000	5,065,000	6,227,000
Interest [1]	2,083,400	1,928,944	1,954,709	1,850,379	2,026,265	1,889,886
Other (purchased services)	7,182	259,844	5,600	148,097	196,758	--
Total Expenditures	8,528,582	7,597,788	7,381,309	7,368,476	7,288,023	8,116,886
Excess/(Deficiency) of Revenues Over (Under) Expenditures	(1,264,252)	(52,824)	708,199	1,515,310	1,567,336	1,691,964
Other Financing Sources/Uses						
Proceeds from bond sales	11,451,000	17,900,000	--	8,155,000	14,925,000	--
Bond premium	--	3,363,808	--	1,295,267	2,643,487	
Payment to bond escrow agent	(11,380,000)	(21,002,097)	--	(9,265,000)	(18,503,000)	
Total other financing sources (uses)	71,000	261,711	--	185,267	(934,513)	--
Net change in fund balances	(1,193,252)	208,887	708,199	1,700,577	1,311,350	1,691,964
Fund balance, July 1 [1]	5,700,053	4,506,801	4,715,688	5,423,887	7,124,464	7,802,991
Fund balance, June 30	4,506,801	4,715,688	5,423,887	7,124,464	8,435,814	9,494,955

[1] Beginning on November 7, 2016 and until November 7, 2026, excess moneys in the Debt Service Fund may be transferred to the capital projects fund and used for capital projects of the District on a pay-as-you go basis. Beginning fund balance for fiscal year 2022 represents a budgeted beginning fund balance.

Source: Derived from the District's audited Financial Statements for fiscal years 2017 through 2021 and the District's 2022 augmented budget for the augmented budgeted 2022 information.

Management's Discussion and Analysis

An overview of the financial activity and overall financial condition of the District for the fiscal year ended June 30, 2021, is presented in the "Management's Discussion and Analysis" section of the audited financial statements attached to this Official Statement as APPENDIX A. The Management's Discussion and Analysis includes a general description of the District's funds and pertinent results in those funds, a government-wide financial analysis, a brief discussion of economic and budget factors impacting the 2021 fiscal year and other information, including information about State financial difficulties and declining enrollment in the District. Unless discussed in "Analysis of Recent Financial Developments" or elsewhere in this Official Statement, the District is not aware of any material adverse change in its financial condition since June 30, 2021.

Analysis of Recent Financial Developments

Fiscal Year 2022. As described in detail under "DISTRICT FINANCIAL INFORMATION – General Fund – Sources of Funding, the PCFP became effective July 1,

2021. In the transition to the new funding formula, the Legislature anticipated that there would be some school districts that received less operations funding than they had previously under the Nevada Plan (effective until June 30, 2021). With an intent to not harm districts, the Legislature put language into place to have school district revenues under the PCFP not be (reasonably) less than fiscal year 2020 revenues. For impacted school districts, the Legislature passed Senate Bill 458 during the 2021 Legislative Session, which contained a final revenue number 0.69% less than fiscal year 2020 revenues.

Full implementation of the PCFP in fiscal year 2022 results in the District receiving approximately the same operations revenue as in fiscal year 2020. While this is a reduction in revenues which would otherwise lead to a General Fund deficit, the Board has approved using ESSER II & ESSER III federal stimulus funds to balance the General Fund budget for fiscal year 2022 (and potentially fiscal year 2023). The Board is aware of the need to begin reducing General Fund expenditures over the next two years, so that by fiscal year 2024 and after the 2023 Legislative Session, the District can make final adjustments to achieve a balanced budget with ESSER funds no longer available for fiscal year 2025.

Risk Management

The District, like all governmental entities, is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District maintains insurance coverages to protect itself against these losses.

Property and Liability. 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 on an as-needed basis. Claims expense for recent years has not been higher than historical averages. Settlement amounts have not exceeded insurance coverage for the current or the three prior years. See Note 8 in the audited financial statements attached hereto as APPENDIX A.

Self-Insured Workers Compensation and Unemployment Plans. The District maintains self-insurance plans for unemployment benefits and workers compensation benefits paid due to work related injuries. The program is accounted for in the employee compensation protection fund along with transactions related to unemployment benefits. 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. As of June 30, 2021, the Employees' Unemployment Insurance Fund and Workers Compensation Insurance Fund had reserves of $1,015,178 and $2,260,198, respectively. The current liability for incurred but unreported claims is $901,000 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. See Note 8 in the audited financial statements attached hereto as APPENDIX A.

In the opinion of the District's Director of Operations, the District's insurance coverages provide adequate insurance protection for the District.

DEBT STRUCTURE

Debt Limitation

State statutes limit the aggregate principal amount of the District's general obligation debt to 15% of the District's total assessed valuation. The following table presents a record of the District's outstanding general obligation indebtedness with respect to its statutory debt limitation.

Statutory Debt Limitation

Fiscal Year Ended June 30	Assessed Valuation[(1)]	Debt Limit	Outstanding and Proposed Obligation Debt General	Additional Statutory Debt Capacity
2018	1,682,761,005	252,414,151	61,545,000	190,869,151
2019	1,838,828,115	275,824,217	50,715,000	225,109,217
2020	2,064,010,723	309,601,608	59,248,000	250,353,608
2021	2,273,021,391	340,953,209	55,670,000	285,283,209
2022	2,417,992,311	362,698,847	85,170,000*	277,528,847*

(1) As of February 1, 2022. Includes the issuance of the Bonds and the effect of the Refunding Project.

Source: State Department of Taxation, Property Tax Rates for Nevada Local Governments, fiscal years 2018-22, and the District.

Outstanding Debt and Other Obligations

Outstanding General Obligation Bonds. The following table presents the outstanding general obligation indebtedness of the District as of February 1, 2022, including the issuance of the Bonds and the effect of the Refunding Project.

Outstanding Debt and Other Obligations[1]

GENERAL OBLIGATION BONDS[2]	Date Issued	Final Maturity	Original Amount	Amount Outstanding
Building Bonds, Series 2005	09/20/05	06/01/22	$ 5,820,000	$ 995,000
Improvement & Refunding Bonds, Series 2012A	04/11/12	06/01/24	7,955,000	--[3]
Refunding Bonds, Series 2013A	03/13/13	04/01/25	9,765,000	2,580,000
Improvement & Refunding Bonds, Series 2016A	06/20/16	04/01/36	6,400,000	6,100,000
Refunding Bonds, Series 2017A	08/08/17	06/01/30	17,900,000	16,060,000
Refunding Bonds, Series 2019	10/09/19	04/01/28	7,055,000	6,565,000
Refunding Bonds, Series 2021	03/11/21	06/01/35	14,925,000	14,925,000
Refunding and Improvement Bonds, Series 2022A (*this issue*)	03/08/22	06/01/42	27,635,000*	27,635,000*
Improvement Bonds, Series 2022B (*this issue*)	03/08/22	06/01/42	9,660,000*	9,660,000*
TOTAL				$84,520,000*

[1] As of February 1, 2022, including the issuance of the Bonds and the effect of the Refunding Project.

[2] General obligation bonds secured by the full faith, credit and taxing power of the District. The ad valorem tax available to pay these bonds is limited to the $3.64 statutory and the $5.00 constitutional limit.

[3] Assumes the effect of the Refunding Project.

Source: The District.

Additional Bonds. Subject to Board approval, and upon the issuance of the Bonds, the District currently has authorization from the Lyon County Debt Management Commission to issue up to $0* in additional general obligation bonds to finance additional capital projects for the District. The District reserves the right to issue additional bonds at any time legal requirements are met.

Other Obligations. From time to time, the District enters into capital and operating leases for items such as office equipment. The District also records liabilities for its OPEB costs, accrued vacation payable and estimated incentive plan leave accumulation. See Note 7 in the audited financial statements attached hereto as APPENDIX A for more information.

Total Debt Service Requirements - General Obligation Bonds

The following table illustrates the debt service requirements for the District's outstanding and proposed general obligation bonds repaid by the debt service property tax levy as of February 1, 2022, including the Bonds and the effect of the Refunding Project. This table will be updated in the final Official Statement to reflect the issuance of the Bonds and the effect of the Refunding Project.

* Preliminary; subject to change.

Outstanding and Proposed Debt Service Requirements*

Fiscal Year Ended June 30	General Obligation Bonds[1] Principal	Interest	Total
2022[2]	$5,880,000	$2,229,345	$8,109,345
2023	6,085,000	3,351,686	9,436,686
2024	6,250,000	2,772,025	9,022,025
2025	6,575,000	2,482,500	9,057,500
2026	5,970,000	2,177,200	8,147,200
2027	5,715,000	1,885,600	7,600,600
2028	5,985,000	1,610,350	7,595,350
2029	5,340,000	1,341,050	6,681,050
2030	3,685,000	1,103,125	4,788,125
2031	3,780,000	931,850	4,711,850
2032	3,960,000	752,850	4,712,850
2033	3,495,000	587,650	4,082,650
2034	3,585,000	482,800	4,067,800
2035	3,670,000	387,300	4,057,300
2036	2,475,000	308,900	2,783,900
2037	2,015,000	254,400	2,269,400
2038	2,055,000	214,100	2,269,100
2039	2,100,000	173,000	2,273,000
2040	2,140,000	131,000	2,271,000
2041	2,185,000	88,200	2,273,200
2042	2,225,000	44,500	2,269,500
Total[2]	$85,170,000	$23,309,431	$108,479,431

[1] Includes total principal and interest payments due on the District's outstanding bonds in each fiscal year.

[2] Fiscal year 2022 total includes $650,000 of principal and related interest on the Refunded Bonds maturing on June 1, 2022.

[3] Total may not sum due to rounding.

Source: Municipal Advisor.

* Preliminary; subject to change.

TAX MATTERS

Federal Tax Matters

In the opinion of Bond Counsel, assuming continuous compliance with certain covenants described below, interest on the Bonds is excluded from gross income under federal income tax laws pursuant to Section 103 of the Internal Revenue Code of 1986, as amended to the date of delivery of the Bonds (the "Tax Code"), and interest on the Bonds is excluded from alternative minimum taxable income as defined in Section 55(b)(2) of the Tax Code.

The Tax Code imposes several requirements which must be met with respect to the Bonds in order for the interest thereon to be excluded from gross income and alternative minimum taxable income (except to the extent of the aforementioned adjustment applicable to corporations). Certain of these requirements must be met on a continuous basis throughout the term of the Bonds. These requirements include: (a) limitations as to the use of proceeds of the Bonds; (b) limitations on the extent to which proceeds of the Bonds may be invested in higher yielding investments; and (c) a provision, subject to certain limited exceptions, that requires all investment earnings on the proceeds of the Bonds above the yield on the Bonds to be paid to the United States Treasury. The District covenants and represents in the Bond Resolutions that it will take all steps to comply with the requirements of the Tax Code to the extent necessary to maintain the exclusion of interest on the Bonds from gross income and alternative minimum taxable income under such federal income tax laws in effect when the Bonds are delivered. Bond Counsel's opinion as to the exclusion of interest on the Bonds from gross income and alternative minimum taxable income is rendered in reliance on these covenants, and assumes continuous compliance therewith. The failure or inability of the District to comply with these requirements could cause the interest on the Bonds to be included in gross income, alternative minimum taxable income or both from the date of issuance. Bond Counsel's opinion also is rendered in reliance upon certifications of the District and other certifications furnished to Bond Counsel. Bond Counsel has not undertaken to verify such certifications by independent investigation.

The Tax Code contains numerous provisions which may affect an investor's decision to purchase the Bonds. Owners of the Bonds should be aware that the ownership of tax-exempt obligations by particular persons and entities, including, without limitation, financial institutions, insurance companies, recipients of Social Security or Railroad Retirement benefits, taxpayers who may be deemed to have incurred or continued indebtedness to purchase or carry tax-exempt obligations, foreign corporations doing business in the United States and certain "subchapter S" corporations may result in adverse federal and state tax consequences. Under Section 3406 of the Tax Code, backup withholding may be imposed on payments on the Bonds made to any owner who fails to provide certain required information, including an accurate taxpayer identification number, to certain persons required to collect such information pursuant to the Tax Code. Backup withholding may also be applied if the owner underreports "reportable payments" (including interest and dividends) as defined in Section 3406, or fails to provide a certificate that the owner is not subject to backup withholding in circumstances where such a certificate is required by the Tax Code. Certain of the Bonds may be sold at a premium, representing a difference between the original offering price of those Bonds and the principal amount thereof payable at maturity. Under certain circumstances, an initial owner of such bonds (if any) may realize a taxable gain upon their disposition, even though such bonds are sold or

redeemed for an amount equal to the owner's acquisition cost. Bond Counsel's opinion relates only to the exclusion of interest on the Bonds from gross income and alternative minimum taxable income as described above and will state that no opinion is expressed regarding other federal tax consequences arising from the receipt or accrual of interest on or ownership of the Bonds. Owners of the Bonds should consult their own tax advisors as to the applicability of these consequences.

The opinions expressed by Bond Counsel are based on existing law as of the delivery date of the Bonds. No opinion is expressed as of any subsequent date nor is any opinion expressed with respect to pending or proposed legislation. Amendments to the federal or state tax laws may be pending now or could be proposed in the future that, if enacted into law, could adversely affect the value of the Bonds, the exclusion of interest on the Bonds from gross income or alternative minimum taxable income or both from the date of issuance of the Bonds or any other date, the tax value of that exclusion for different classes of taxpayers from time to time, or that could result in other adverse tax consequences. In addition, future court actions or regulatory decisions could affect the tax treatment or market value of the Bonds. Owners of the Bonds are advised to consult with their own tax advisors with respect to such matters.

The Internal Revenue Service (the "Service") has an ongoing program of auditing tax-exempt obligations to determine whether, in the view of the Service, interest on such tax-exempt obligations is includable in the gross income of the owners thereof for federal income tax purposes. No assurances can be given as to whether or not the Service will commence an audit of the Bonds. If an audit is commenced, the market value of the Bonds may be adversely affected. Under current audit procedures the Service will treat the District as the taxpayer and the Bond owners may have no right to participate in such procedures. The District has covenanted in the Bond Resolutions not to take any action that would cause the interest on the Bonds to lose its exclusion from gross income for federal income tax purposes or lose its exclusion from alternative minimum taxable income except to the extent described above for the owners thereof for federal income tax purposes. None of the District, the Municipal Advisor, the Initial Purchaser, Bond Counsel or Special Counsel is responsible for paying or reimbursing any Bond holder with respect to any audit or litigation costs relating to the Bonds.

State Tax Exemption

In the opinion of Bond Counsel, the Bonds, their transfer, and the income therefrom are free and exempt from taxation by the State or any subdivision thereof except for the tax on estates imposed pursuant to Chapter 375A of NRS and the tax on generation-skipping transfers imposed pursuant to Chapter 375B of NRS.

LEGAL MATTERS

Litigation

From time to time, there are suits and administrative actions pending in courts and governmental agencies within and outside the State to which the District is a party. In the opinion of the District's general counsel, however, there is no litigation, action, or investigation of any nature now pending, or to the knowledge of the District's general counsel threatened, (i) restraining or enjoining the issuance, sale, execution or delivery of the Bonds or (ii) in any way contesting or affecting the validity of the Bonds or any proceedings of the District taken with respect to the issuance or sale thereof or the pledge or application of any moneys or security provided for the payment of the Bonds. Further, the District's general counsel is of the opinion that any currently pending litigation facing the District will not materially affect the District's ability to perform its obligations to the owners of the Bonds.

Approval of Certain Legal Proceedings

The approving opinion of Sherman & Howard L.L.C., as Bond Counsel, will be delivered with the Bonds. A form of the bond counsel opinion for the Bonds is attached to this Official Statement as APPENDIX D. The opinion will include a statement that the obligations of the District are subject to the reasonable exercise in the future by the State and its governmental bodies of the police power inherent in the sovereignty of the State and to the exercise by the United States of the powers delegated to it by the federal constitution, including bankruptcy. Sherman & Howard L.L.C. has also acted as Special Counsel to the District in connection with this Official Statement. Certain matters will be passed upon for the District by its general counsel.

Police Power

The obligations of the District are subject to the reasonable exercise in the future by the State and its governmental bodies of the police power and powers of taxation inherent in the sovereignty of the State, and to the exercise by the United States of the powers delegated to it by the federal constitution (including bankruptcy).

Sovereign Immunity

Pursuant to State statute (NRS 41.035), an award for damages in an action sounding in tort against the District may not include any amount as exemplary or punitive damages and is limited to $150,000 per cause of action. The $150,000 limitation applies for causes of actions that accrue on or after July 1, 2020, but before July 1, 2022, and shall prospectively increase to $200,000 for causes of actions that accrue after July 1, 2022. The limitation does not apply to federal actions brought under federal law such as civil rights actions under 42 U.S.C. Section 1983 and actions under The Americans with Disabilities Act of 1990, or to actions in other states.

MUNICIPAL ADVISOR

JNA Consulting Group, LLC is serving as municipal advisor to the District in connection with the Bonds. The Municipal Advisor has not audited, authenticated or otherwise

verified the information set forth in the Official Statement, or any other related information available to the District, with respect to the accuracy and completeness of disclosure of such information and no guaranty, warranty or other representation is made by JNA Consulting Group, LLC respecting accuracy and completeness of the Official Statement or any other matter related to the Official Statement.

INDEPENDENT AUDITORS

The audited basic financial statements of the District as of and for the year ended June 30, 2021, included hereto as APPENDIX A, have been audited by Silva, Sceirine & Associates, LLC, certified public accountants, Reno, Nevada, to the extent and for the period stated in their report appearing herein.

Pursuant to State law, the audited financial statements of the District are public documents and no consent from the auditors is required to be obtained prior to inclusion of the audited financial statements in this Official Statement. Accordingly, the District has not requested consent. Silva, Sceirine & Associates, LLC has not been engaged to perform and has not performed, since the date of its report included herein, any procedures on the financial statements addressed in that report. Silva, Sceirine & Associates, LLC has also not performed any procedures relating to this Official Statement.

RATINGS

S&P Global Ratings ("S&P") has assigned the Bonds the underlying and PSF guaranteed ratings shown on the cover page of this Official Statement. Such ratings reflect only the views of S&P and there is no assurance that any rating, once received, will continue for any given period of time or that any rating will not be revised downward or withdrawn entirely by the rating agency if, in its judgment, circumstances so warrant. Any such downward revision or withdrawal of either rating may have an adverse effect on the market price of the Bonds. Except for its responsibilities under the Disclosure Certificate, the District has not undertaken any responsibility to bring to the attention of the owners of the Bonds any proposed change in or withdrawal of either rating once received or to oppose any such proposed revision.

PUBLIC SALE

The District currently expects to offer the Bonds at public sale on February 23, 2022. See "APPENDIX G - Official Notice of Bond Sale."

OFFICIAL STATEMENT CERTIFICATION

The undersigned official of the District hereby confirms and certifies that the execution and delivery of this Official Statement and its use in connection with the offering and sale of the Bonds have been duly authorized by the Board.

LYON COUNTY SCHOOL DISTRICT, NEVADA

By: _____
Director of Operations

APPENDIX A

AUDITED BASIC FINANCIAL STATEMENTS OF LYON COUNTY SCHOOL DISTRICT, NEVADA FOR THE FISCAL YEAR ENDED JUNE 30, 2021

APPENDIX B

BOOK-ENTRY ONLY SYSTEM

DTC will act as securities depository for the Bonds. The Bonds will be issued as fully-registered securities registered in the name of Cede & Co. (DTC's partnership nominee) or such other name as may be requested by an authorized representative of DTC. One fully-registered certificate will be issued for each maturity of the Bonds, in the aggregate principal amount of such maturity, and will be deposited with DTC.

DTC, the world's largest securities depository, is a limited-purpose trust company organized under the New York Banking Law, a "banking organization" within the meaning of the New York Banking Law, a member of the Federal Reserve System, a "clearing corporation" within the meaning of the New York Uniform Commercial Code, and a "clearing agency" registered pursuant to the provisions of Section 17A of the Securities Exchange Act of 1934. DTC holds and provides asset servicing for over 3.6 million issues of U.S. and non-U.S. equity issues, corporate and municipal debt issues, and money market instruments (from over 100 countries) that DTC's participants ("Direct Participants") deposit with DTC. DTC also facilitates the post-trade settlement among Direct Participants of sales and other securities transactions in deposited securities through electronic computerized book-entry transfers and pledges between Direct Participants' accounts. This eliminates the need for physical movement of securities certificates. Direct Participants include both U.S. and non-U.S. securities brokers and dealers, banks, trust companies, clearing corporations, and certain other organizations. DTC is a wholly-owned subsidiary of The Depository Trust & Clearing Corporation ("DTCC"). DTCC is the holding company for DTC, National Securities Clearing Corporation and Fixed Income Clearing Corporation, all of which are registered clearing agencies. DTCC is owned by the users of its regulated subsidiaries. Access to the DTC system is also available to others such as both U.S. and non-U.S. securities brokers and dealers, banks, trust companies, and clearing corporations that clear through or maintain a custodial relationship with a Direct Participant, either directly or indirectly ("Indirect Participants"). DTC has a Standard & Poor's rating of AA+. The DTC Rules applicable to its Participants are on file with the Securities and Exchange Commission. More information about DTC can be found at www.dtcc.com.

Purchases of Bonds under the DTC system must be made by or through Direct Participants, which will receive a credit for the Bonds on DTC's records. The ownership interest of each actual purchaser of each Bond ("Beneficial Owner") is in turn to be recorded on the Direct and Indirect Participants' records. Beneficial Owners will not receive written confirmation from DTC of their purchase. Beneficial Owners are, however, expected to receive written confirmations providing details of the transaction, as well as periodic statements of their holdings, from the Direct or Indirect Participant through which the Beneficial Owner entered into the transaction. Transfers of ownership interests in the Bonds are to be accomplished by entries made on the books of Direct and Indirect Participants acting on behalf of Beneficial Owners. Beneficial Owners will not receive certificates representing their ownership interests in Bonds, except in the event that use of the book-entry system for the Bonds is discontinued.

To facilitate subsequent transfers, all Bonds deposited by Direct Participants with DTC are registered in the name of DTC's partnership nominee, Cede & Co., or such other name as may be requested by an authorized representative of DTC. The deposit of Bonds with DTC

and their registration in the name of Cede & Co. or such other DTC nominee do not effect any change in beneficial ownership. DTC has no knowledge of the actual Beneficial Owners of the Bonds; DTC's records reflect only the identity of the Direct Participants to whose accounts such Bonds are credited, which may or may not be the Beneficial Owners. The Direct and Indirect Participants will remain responsible for keeping account of their holdings on behalf of their customers.

Conveyance of notices and other communications by DTC to Direct Participants, by Direct Participants to Indirect Participants, and by Direct Participants and Indirect Participants to Beneficial Owners will be governed by arrangements among them, subject to any statutory or regulatory requirements as may be in effect from time to time. Beneficial Owners of Bonds may wish to take certain steps to augment the transmission to them of notices of significant events with respect to the Bonds, such as redemptions, tenders, defaults, and proposed amendments to the Bond documents. For example, Beneficial Owners of Bonds may wish to ascertain that the nominee holding the Bonds for their benefit has agreed to obtain and transmit notices to Beneficial Owners. In the alternative, Beneficial Owners may wish to provide their names and addresses to the 2022A Registrar or 2022B Registrar, as applicable, and request that copies of notices be provided directly to them.

Redemption notices shall be sent to DTC. If less than all of the Bonds within an issue are being redeemed, DTC's practice is to determine by lot the amount of the interest of each Direct Participant in such issue to be redeemed.

Neither DTC nor Cede & Co. (nor any other DTC nominee) will consent or vote with respect to the Bonds unless authorized by a Direct Participant in accordance with DTC's MMI Procedures. Under its usual procedures, DTC mails an Omnibus Proxy to the District as soon as possible after the record date. The Omnibus Proxy assigns Cede & Co.'s consenting or voting rights to those Direct Participants to whose accounts Bonds are credited on the record date (identified in a listing attached to the Omnibus Proxy).

Principal, interest and redemption proceeds on the Bonds will be made to Cede& Co., or such other nominee as may be requested by an authorized representative of DTC. DTC's practice is to credit Direct Participants' accounts upon DTC's receipt of funds and corresponding detail information from the District or the 2022A Paying Agent or 2022B Paying Agent, as applicable, on payable date in accordance with their respective holdings shown on DTC's records. Payments by Participants to Beneficial Owners will be governed by standing instructions and customary practices, as is the case with securities held for the accounts of customers in bearer form or registered in "street name," and will be the responsibility of such Participant and not of DTC, the 2022A Paying Agent or 2022B Paying Agent, as applicable, or the District, subject to any statutory or regulatory requirements as may be in effect from time to time. Payment of principal, interest or redemption proceeds to Cede & Co. (or such other nominee as may be requested by an authorized representative of DTC) is the responsibility of the District or the 2022A Paying Agent or 2022B Paying Agent, as applicable, disbursement of such payments to Direct Participants will be the responsibility of DTC, and disbursement of such payments to the Beneficial Owners will be the responsibility of Direct and Indirect Participants.

DTC may discontinue providing its services as depository with respect to the Bonds at any time by giving reasonable notice to the District or the 2022A Registrar or 2022B Registrar, as applicable, and 2022A Paying Agent or 2022B Paying Agent, as applicable. Under

such circumstances, in the event that a successor depository is not obtained, Bond certificates are required to be printed and delivered.

The District may decide to discontinue use of the system of book-entry-only transfers through DTC (or a successor securities depository). In that event, Bond certificates will be printed and delivered to DTC.

The information in this section concerning DTC and DTC's book-entry system has been obtained from sources that the District believes to be reliable, but the District takes no responsibility for the accuracy thereof.

APPENDIX C

FORM OF CONTINUING DISCLOSURE CERTIFICATE

APPENDIX D

FORM OF APPROVING OPINION OF BOND COUNSEL

APPENDIX E

LIST OF PSF PARTICIPANTS AND FORM OF STATE PERMANENT SCHOOL FUND GUARANTEE AGREEMENT

APPENDIX F

ECONOMIC AND DEMOGRAPHIC INFORMATION

This portion of this Official Statement contains general information concerning the historic economic and demographic conditions in the District. This portion of this Official Statement is intended only to provide prospective investors with general information regarding the District's community. The information was obtained from the sources indicated and is limited to the time periods indicated. The information is historic in nature; it is not possible to predict whether the trends shown will continue in the future. The District makes no representation as to the accuracy or completeness of data obtained from parties other than the District.

Population and Age Distribution

Population. The table below shows the population growth of Lyon County and the State since 1970.

Population

Year	Lyon County	Percent Change	Nevada	Percent Change
1970	8,221	--	488,738	--
1980	13,594	65.4%	800,493	63.8%
1990	20,001	47.1	1,201,833	50.1
2000	34,501	72.5	1,998,257	66.3
2010	51,980	50.7	2,700,551	35.1
2020	59,235	14.0	3,104,614	15.0

Sources: United States Department of Commerce, Bureau of the Census (1970–2020 as of April 1st) and Nevada Legislative Counsel Bureau (compiled 2020 data).

Age Distribution. The following table sets forth a projected comparative age distribution profile for Lyon County, the State and the nation on January 1, 2022.

Age Distribution Projections

Age	Lyon County	Nevada	United States
0-17	21.1%	22.2%	22.0%
18-24	7.3	8.3	9.3
25-34	12.1	13.9	13.5
35-44	12.0	13.6	12.8
45-54	11.1	12.6	12.2
55-64	13.9	12.3	12.7
65-74	14.3	10.5	10.4
75 and Older	8.2	6.6	7.1

Source: ©Claritas, LLC 2022.

Income

The following two tables reflect the Median Household Effective Buying Income ("EBI"), and also the percentage of households by EBI groups. EBI is defined as "money income" (defined below) less personal tax and nontax payments. "Money income" is defined as the aggregate of wages and salaries, net farm and nonfarm self-employment income, interest, dividends, net rental and royalty income, Social Security and railroad retirement income, other retirement and disability income, public assistance income, unemployment compensation, Veterans Administration payments, alimony and child support, military family allotments, net winnings from gambling, and other periodic income. Deductions are made for personal income taxes (federal, state and local), personal contributions to social insurance (Social Security and federal retirement payroll deductions), and taxes on owner-occupied nonbusiness real estate. The resulting figure is known as "disposable" or "after-tax" income.

Median Household Effective Buying Income Estimates[1]

Year[2]	Lyon County	Nevada	United States
2018	$46,996	$50,009	$50,620
2019	48,276	51,985	52,468
2020	52,212	55,709	54,686
2021	56,354	56,292	56,093
2022	60,371	64,039	63,680

(1) The difference between consecutive years is not an estimate of change from one year to the next; combinations of data are used each year to identify the estimated mean of income from which the median is computed.
(2) Annual estimates are snapshots of effective buying income for the date of January 1 of each year.

Sources: Claritas, LLC © 2018-2021 Environics Analytics (EA); and © 2022 Claritas, LLC.

Percent of Households by Effective Buying Income Groups – 2022 Estimates[1]

Effective Buying Income Group	Lyon County Households	Nevada Households	United States Households
Under $24,999	14.6%	14.9%	16.3%
$25,000 - 49,999	25.3	23.2	22.8
$50,000 - 74,999	22.8	20.1	18.8
$75,000 - 99,999	15.7	14.9	14.5
$100,000 - 124,999	10.8	10.5	9.7
$125,000 - 149,999	4.2	5.1	5.5
$150,000 - 199,999	4.2	6.2	5.7
$200,000 or More	2.4	5.1	6.7

(1) Estimates are snapshots of income groups on January 1, 2022.

Source: ©Claritas, LLC 2022.

The following table sets forth the annual per capita personal income levels for the residents of the County, the State and the nation.

Per Capita Personal Income[1]

Year	Lyon County	State of Nevada	United States
2016	$35,955	$45,232	$49,812
2017	37,833	47,279	51,811
2018	39,137	49,424	54,098
2019	40,313	51,419	56,047
2020	44,098	53,720	59,510

(1) County figures posted November 2021, state and national figures posted September 2021. All figures are subject to periodic revisions.

Source: United States Department of Commerce, Bureau of Economic Analysis.

Employment

The Lyon County average annual labor force summary as prepared by the State's Department of Employment, Training and Rehabilitation ("DETR") is as follows:

Average Annual Labor Force Summary
Lyon County, Nevada[1]

Calendar Year	2016	2017	2018	2019	2020	October 2021
TOTAL LABOR FORCE	21,773	22,188	22,467	23,519	23,045	23,518
Unemployment	1,602	1,314	1,212	1,126	1,968	992
Unemployment Rate[2]	7.4%	5.9%	5.4%	4.8%	8.5%	4.2%
Total Employment	20,171	20,874	21,255	22,393	21,077	22,526

(1) Figures for the County are not seasonally adjusted and are subject to change.
(2) The U.S. unemployment rates for the years 2016 through 2020 are 4.9%, 4.4%, 3.9%, 3.7%, and 8.1%, respectively; and 4.3% for the month of October 2021.

Sources: Research and Analysis Bureau, Nevada Dept. of Employment, Training and Rehabilitation; and U.S. Bureau of Labor, Bureau of Labor Statistics.

The following table sets forth the number of persons employed, by type of employment, in non-agricultural industrial employment in Lyon County.

Establishment Based Industrial Employment
Lyon County, Nevada

Calendar Year	2016	2017	2018	2019	2020	2021 2nd Qt.
Natural Resources and Mining	815	795	890	970	985	1,011
Construction	704	776	862	1,044	983	1,061
Manufacturing	2,162	2,086	1,980	2,037	1,959	2,052
Trade, Transportation and Utilities	2,165	2,313	2,411	2,558	2,706	2,931
Information	n/a	36	27	37	31	35
Financial Activities	277	277	297	276	252	249
Professional and Business Services	812	838	842	845	841	1,194
Education and Health Services	504	568	639	654	643	614
Leisure and Hospitality	1,508	1,521	1,556	1,598	1,413	1,563
Other Services	330	316	307	329	275	326
Unclassified	0	14	10	15	37	48
Government	2,147	2,185	2,291	2,373	2,206	2,117
TOTAL ALL INDUSTRIES[1]	11,464	11,723	12,108	12,742	12,333	13,201

(1) Data may not total due to rounding. All numbers are subject to periodic revision.

Source: Research and Analysis Bureau, Nevada Dept. of Employment, Training and Rehabilitation.

The table below lists the largest fifteen employers in the County. No independent investigation has been made of and consequently no assurances can be given as to the financial condition or stability of the employers listed below or the likelihood that such entities will maintain their status as major employers in the County.

Largest Employers - Lyon County, Nevada
2021 – 2nd Half

Employer	Employees	Industry
Lyon County School District	1,000 - 1,499	School district
Walmart Supercenter	250 - 499	Department store
Snyder Family Foods	250 - 499	Fruits & vegetables & produce - retail
Rite-Passage Athletic Training	100 - 249	School
South Lyon Medical Center	100 - 249	Hospital
Nevada Automotive Testing Center	100 - 249	Laboratory - testing
Nevada Cement Company	100 - 249	Cement - manufacturer
Hodges Transportation Inc.	100 - 249	Testing
Medallic Art Co. Ltd.	100 - 249	Metals – precious sheet wire tubing
Pilot Travel Center	100 - 249	Truck stop & plaza
Trex Company Inc.	100 - 249	Building material - manufacturer
Lyon County Sheriff's Dept.	100 - 249	Government offices - county
Barrett Enterprises Group	100 - 249	Entertainment bureau
Sherwin-Williams	100 - 249	Paint - retail
Pioneer Crossing	100 - 249	Casino

Sources: Research and Analysis Bureau, Nevada Dept. of Employment, Training and Rehabilitation; and Lyon County School District.

The following table sets forth the firm employment size breakdown for the County.

Size Class of Industries(1)
Lyon County, Nevada
(Non-Government Worksites)

CALENDAR YEAR	2nd Qtr. 2021	2nd Qtr. 2020	Percent Change 2021/2020	Employment Totals 2nd Qtr. 2021
TOTAL NUMBER OF WORKSITES	988	1,003	(1.5)%	11,078
Less Than 10 Employees	734	772	(4.9)	2,304
10-19 Employees	133	130	2.3	1,822
20-49 Employees	84	66	27.3	2,392
50-99 Employees	21	21	0.0	1,413
100-249 Employees	11	10	10.0	1,414
250-499 Employees	5	4	25.0	1,733
500-999 Employees	0	0	0.0	0
1000+ Employees	0	0	0.0	0

(1) Subject to revisions.

Source: Research and Analysis Bureau, Nevada Dept. of Employment, Training and Rehabilitation.

Retail Sales

The following table sets forth a history of taxable sales in the County.

Taxable Sales in the County

Fiscal Year[1]	Lyon County Total[2]	Percent Change	State Total[2]	Percent Change
2017	$456,071,375	--	$56,547,741,530	--
2018	490,414,813	7.5%	58,947,823,520	4.2%
2019	605,862,308	23.5	62,561,025,875	6.1
2020	687,125,877	13.4	61,365,683,690	(1.9)
2021	755,083,878	9.9	67,704,797,544	10.3
Jul 20 - Sep 21	$177,330,090	--	$15,226,361,519	--
Jul 21 - Sep 21	210,777,740	18.9%	19,640,792,139	29.0%

(1) Fiscal year runs from July 1st to the following June 30th.
(2) Subject to revision.

Source: State of Nevada, Department of Taxation.

Agriculture

Lyon County was home to approximately 312 farms in 2017 which averaged 581 acres of land, while the median farm size was 35 acres. According to the 2021 edition of *An Economic Analysis of the Food and Agriculture Sector in Nevada*, prepared by the Nevada Department of Agriculture, the value of Lyon County's food and agriculture sector output in 2020 was $123.1 million, accounting for 4.3% of the total output value of the County. The County's agriculture industry (ranching, farming, agriculture support) had a total economic output of $104.4 million in 2018. In 2020, the economic output declined to $88.9 million. The decrease was caused by declines in agriculture commodity prices, the impact of trade conflicts and COVID-19.

Mineral Resources

Nevada's mining industry is recognized as a nationally and internationally significant source of metals and minerals. In 2020, according to the Nevada Bureau of Mines and Geology, the State's mining industry produced approximately $9.5 billion in total value of all commodities, a significant 17.0% increase over the $8.1 billion value in 2019. Nevada led the nation in 2020 in the production of gold, barite, lithium compounds and magnesium compounds. Mining operations in Lyon County produced copper, gypsum, limestone, gold, silver, and pozzolan (mostly used in cement production). In 2020, the mineral commodity of greatest total value in Lyon County was copper which produced approximately $7.3 million. 2020 was the first year that copper had been mined in the County in many years. The operations of Nevada Copper Inc. contributed 2,667,827 pounds of copper from its Pumpkin Hollow Mine.

Construction

The following two tables set forth a history of the number of building permits issued in the unincorporated County and the City of Fernley. Construction valuation is a value placed on a project in order to determine permit and fees, and has no relationship to assessed valuation.

Building Permits - City of Fernley, Nevada

Year	New Single Family Permits	New Multiple Family Units/Permits	New Commercial Permits	All Permits	Total Valuation of All Permits
2016	81	0	3	376	$49,934,690
2017	213	0	1	580	120,647,122
2018	201	0	5	536	165,819,265
2019	177	0	6	594	71,571,468
2020	117	0	50	504	154,127,210
2021[1]	182	216/27	4	534	79,400,638

Source: City of Fernley, Building Department.

Building Permits – Unincorporated Lyon County, Nevada[1]

	New Single Family		New Commercial	
Year	Permits	Valuation	Permits	Valuation
2016	133	$29,316,169	12	$2,466,010
2017	132	32,584,605	15	3,517,229
2018	121	31,641,457	12	5,153,995
2019	120	32,225,360	n/a[2]	--
2020	218	56,679,958	n/a[2]	--
2021[3]	214	n/a[2]	10	n/a[2]

(1) The County does not issue permits for the Cities of Fernley and Yerington which are incorporated.
(2) The Building Department changed its software in 2019 and is providing data for new single-family residential permits (including manufactured homes) and gradually adding data for other structures.
(3) As of November 30, 2021.

Source: Lyon County Building Department.

Transportation

Three primary transportation routes transect Lyon County. Interstate 80 parallels the northwest border, and continues west to San Francisco (via Reno/Sparks) and east to Salt Lake City. U.S. Highway 50 crosses east-west through the county, westbound through Carson City and eastbound through Ely. U.S. Highway 95A spurs off I-80 and runs north-south, southbound to Las Vegas passing through Yerington. The extension of USA Parkway (SR 439) completed in 2017 now connects Interstate 80 and U.S. 50 near Silver Springs and increases regional mobility. Approximately sixty regional and national carriers are available for shipments in and out of Lyon County.

Both Yerington and Dayton have airports capable of handling corporate jets. In addition, Yerington has full service fixed base operations (FBO) with fuel, maintenance, avionics, café, lighted runway, beacon, and unicom. Charter air service is available to Yerington. Commercial air service is available in Reno. Rail service is provided by Union Pacific to Fernley and Silver Springs. In 2018, Black Gold Rail Terminals Northern Nevada established a transloading and storage facility at Northern Nevada Railport & Logistics Center in Fernley. The site has the distinction of being served by both Union Pacific Railroad and BNSF Railway and is the first short line railroad in Northern Nevada.

Development Activity

The Northern Nevada Development Authority (NNDA) serves to promote economic development activity in the Sierra Region which includes Carson City, Douglas, Lyon and Storey counties.

Complementing the area's emphasis on economic diversification are the numerous business advantages unique to the State. Competitive wage rates, low workers' compensation costs, an expanding labor force, centralized location and attractive transportation costs to other prominent western markets, and the State's incentive programs combine to give business and industry an attractive incentive to move to, relocate or expand in the Sierra Region of Nevada.

APPENDIX G

OFFICIAL NOTICE OF BOND SALE

Lyon County School District
Board Memo

Date: January 25, 2022

To: Board of School Trustees

From: Wayne Workman, Superintendent

Re: Bond Resolution Series 2022B

Recommendation

The Board of Trustees approve resolution designated as the "2022B School Improvement 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; authorizing the issuance of the Lyon County School District, Nevada, General Obligation (Limited Tax) School Improvement Bonds, Series 2022B, in the maximum aggregate principal amount of $10,000,000; 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 bond funding for three significant district projects. The Fernley Gymnasium/Kitchen/Commons, district wide restroom renovations, and outdoor stadium upgrades. All projects are to be funded though future bond funding. Projects have a combined estimated cost of $32million.

Budget Considerations

Lyon CSD has DMC authorization of $35 million. Due to volatile construction market and early stages of both Restroom Renovations and FHS Gym project the district plans to bond for all $35 million.

Discussed at Prior Meetings

November 2021

Attachments:

Bond Resolution 2022B

Respectfully Submitted,
Wayne Workman, Superintendent

RESOLUTION

A RESOLUTION DESIGNATED AS THE "2022B SCHOOL IMPROVEMENT 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; AUTHORIZING THE ISSUANCE OF THE LYON COUNTY SCHOOL DISTRICT, NEVADA, GENERAL OBLIGATION (LIMITED TAX) SCHOOL IMPROVEMENT BONDS, SERIES 2022B; PROVIDING THE TERMS AND CONDITIONS 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, the Board of Trustees of the District (the "Board") has determined and does hereby declare:

(A) Pursuant to NRS 387.335 (the "Project Act"), NRS 350.020(4) and the Bond Question (defined below), the Board is authorized and empowered to borrow money for the purposes of acquiring, constructing, improving and equipping school facilities (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 Local Government Securities Law, being NRS 350.500 through 350.720, and all laws amendatory thereof;

(C) In the judgment of the Board, the public interest, health, welfare, and safety require the Project; 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; 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 the date of the expiration of the 10-year period approved by voters in the Bond Question (i.e., November 7, 2016 through November 7, 2026), 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 legislation enacted by the Nevada Legislature at its 81st Session (2021), such approval of the Bond Question 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 March 4, 2025, 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 (i.e., March 4, 2025 through March 4, 2035); 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 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 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 Project; and

WHEREAS, concurrently with the issuance of the Bonds (as defined below), the District plans to issue its Lyon County School District, Nevada, General Obligation (Limited Tax) School Improvement and Refunding Bonds (PSF Guaranteed), Series 2022A (the "2022A Bonds"), to be issued in part for the Project; and

WHEREAS, the aggregate principal amount of the 2022A Bonds allocable to the Project plus the aggregate principal amount of the Bonds (as defined below) shall not exceed $35,000,000; 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, the 2022A Bonds 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 Operations, as the chief financial officer of the District (the "Director of Operations"), or, in his absence, the District's Superintendent, as the chief administrative officer of the District (the "Superintendent") is hereby authorized to sell the "Lyon County School District, Nevada, General Obligation (Limited Tax) School Improvement Bonds, Series 2022B" (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 Operations 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 $10,000,000), plus accrued interest to the date of delivery of the Bonds, plus a premium or less a discount not exceeding 9% of the principal amount thereof, all as specified by the Director of Operations, 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 Operations"); 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 "2022B School Improvement Bond Resolution" (the "Resolution").

Section 2. **Acceptance of Purchase Proposal; Approval of Official Statement**. The Director of Operations, 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") is hereby authorized and the Director of Operations, 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 Operations or Superintendent shall approve (the "Official Statement") and the distribution of the Official Statement are hereby authorized, directed and approved. The Director of Operations or Superintendent is hereby authorized and directed to affix his signature to the Official Statement for and on behalf of the Board.

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**. The Board hereby authorizes the Project.

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 by the Project is not less than 21 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 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 Bonds, Series 2022B," in the aggregate principal amount to be specified in the Certificate of the Director of Operations (not to exceed $10,000,000).

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 Operations, 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 which is at least 90 days after the date of 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 Operations (not to exceed 21 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 the office of 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, maturing on and after the date set forth in the Certificate of the Director of Operations 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 Operations, 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 Operations.

B. Mandatory Sinking Fund Redemption. The Bonds maturing on the dates specified in the Certificate of the Director of Operations (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 Operations, 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 Operations.

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,

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, 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 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 BONDS
SERIES 2022B

NO. ____ $_____

Interest Rate	Maturity Date	Dated As Of	CUSIP
_____% per annum	_____ 1, _____	_____ , 2022	

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 December 1, 2022, 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 25, 2022 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 25, 2022, 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 Operations.

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 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 _____ , 2022.

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 Project.

B. Second, the balance remaining after the deposit required by subsection A, as provided above, shall be set aside in a special account designated as the "Lyon County School District, Nevada 2022A Construction Account" (the "Construction Account"), to be used to pay the costs of the 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 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 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 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 Project**. The District, with the proceeds derived from the sale of the Bonds and deposited in the Construction Account, shall proceed to complete the Project without delay and with due diligence to the best of the District's ability, as hereinabove provided. A contract or contracts for the 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 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, 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.

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 Bonds, Series 2022B Interest Account" (the "Interest Account") and the "Lyon County School District, Nevada, General Obligation (Limited Tax) School Improvement Bonds, Series 2022B 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 2022, 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. **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 Operations, or in his absence, the Superintendent, and delivered in connection with the delivery of the Bonds.

Section 39. **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.

Section 40. **Replacement of Registrar or Paying Agent**. If the Registrar and Paying Agent hereunder shall resign, or if the Director of Operations 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 Operations may, upon notice to 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 41. **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 electronically or otherwise of such certificates 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 Certificate of the Director of Operations and the Continuing Disclosure Certificate.

Section 42. **Amendments**.

A. This Resolution may be amended by the Board:

(1) Without the consent of or notice to the holders of the Bonds for the purpose of curing any ambiguity or formal defect or omission herein; and

(2) With the consent of the holders of the 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 must be sent to S&P Global Ratings.

Section 43. **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, 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, and the registered owners of the Bonds.

Section 44. **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 45. **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 46. **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 47. **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 48. **Effective Date**. This Resolution shall be in effect from and after its adoption.

ADOPTED on this January 25, 2022.

_____
President, Board of Trustees
Lyon County School District

Attest:

_____
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 25, 2022; 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 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. 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 at least three (3) other separate, prominent places within the jurisdiction of the Board.

5. At least 3 working days before such meeting, such notice was given to each member of the Board and to each person, if any, who has requested notice of meetings of the Board in accordance with the provisions of Chapter 241 of NRS.

IN WITNESS WHEREOF, I have hereunto set my hand this January 25, 2022.

_____

Clerk

EXHIBIT A

(Attach Copy of Notice of Meeting)

PRELIMINARY OFFICIAL STATEMENT DATED FEBRUARY 11, 2022

LYON COUNTY SCHOOL DISTRICT, NEVADA

$27,660,000*
GENERAL OBLIGATION (LIMITED TAX)
SCHOOL IMPROVEMENT AND
REFUNDING BONDS (PSF GUARANTEED)
SERIES 2022A

$9,660,000*
GENERAL OBLIGATION (LIMITED TAX)
SCHOOL IMPROVEMENT BONDS
SERIES 2022B

BOND SALE DATE: TUESDAY, FEBRUARY 23, 2022

*Preliminary; subject to change.

This Preliminary Official Statement and the information contained herein are subject to completion or amendment. These securities may not be sold nor may offers to buy be accepted prior to the time the Official Statement is delivered in final form. Under no circumstances shall this Preliminary Official Statement constitute an offer to sell or a solicitation of an offer to buy, nor shall there be any sale of these securities, in any jurisdiction in which such offer, solicitation or sale would be unlawful prior to registration, qualification or filing under the securities laws of such

NEW ISSUE
BOOK-ENTRY ONLY

UNDERLYING RATING: S&P: __
PSF RATING: S&P __
See "RATINGS"

In the opinion of Sherman & Howard L.L.C., Bond Counsel, assuming continuous compliance with certain covenants described herein, interest on the Bonds is excluded from gross income under federal income tax laws pursuant to Section 103 of the Internal Revenue Code of 1986, as amended to the date of delivery of the Bonds (the "Tax Code"), and interest on the Bonds is excluded from alternative minimum taxable income as defined in Section 55(b)(2) of the Tax Code. See "TAX MATTERS."

LYON COUNTY SCHOOL DISTRICT, NEVADA

$27,660,000*
GENERAL OBLIGATION (LIMITED TAX)
SCHOOL IMPROVEMENT AND
REFUNDING BONDS (PSF GUARANTEED)
SERIES 2022A

$9,660,000*
GENERAL OBLIGATION (LIMITED TAX)
SCHOOL IMPROVEMENT BONDS
SERIES 2022B

Dated: Date of Delivery **Due: June 1, as shown herein**

The Bonds are issued as fully registered bonds in denominations of $5,000 or any integral multiple thereof. The Bonds initially will be registered in the name of Cede & Co., as nominee of The Depository Trust Company, New York, New York ("DTC"), securities depository for the Bonds. Purchases of the Bonds are to be made in book-entry form only. Purchasers will not receive certificates representing their beneficial ownership interest in the Bonds. See "THE BONDS - Book-Entry Only System." The Bonds bear interest at the rates set forth on the inside cover hereof, payable semiannually on June 1 and December 1 of each year, commencing December 1, 2022, to and including the maturity dates shown on the inside cover hereof, to the registered owners of the Bonds (initially Cede & Co.). The principal of the 2022A Bonds will be payable upon presentation and surrender at the corporate trust offices of Computershare Trust Company, N.A., or its successor as the paying agent for the 2022A Bonds. The principal of the 2022B Bonds will be payable upon presentation and surrender at the corporate trust offices of U.S. Bank National Association, or its successor as the paying agent for the 2022B Bonds. See "THE BONDS - Payment Provisions." Capitalized terms used on this cover page and not otherwise defined have the meanings set forth in "INTRODUCTION" herein.

The maturity schedule for each series of Bonds appears on the inside cover page of this Official Statement.

The 2022A Bonds are subject to redemption prior to maturity at the option of the District as described in "THE BONDS – Redemption Provisions – Optional Redemption of 2022A Bonds." At the option of the winning bidder, certain of the 2022A BONDS may also be subject to mandatory sinking fund redemption. See "APPENDIX G - Official Notice of Bond Sale." The 2022B Bonds are **not** subject to optional redemption prior to maturity. See "THE BONDS – Redemption Provisions - No Optional Redemption of 2022B Bonds."

Proceeds of the 2022A Bonds will be used to: (i) refund certain outstanding bonds of the District more particularly described herein; (ii) finance the acquisition, construction, improvement and equipping of school facilities; and (iii) pay the costs of issuing the 2022A Bonds. Proceeds of the 2022B Bonds will be used to (i) finance the acquisition, construction, improvement and equipping of school facilities; and (ii) pay the costs of issuing the 2022B Bonds. See "SOURCES AND USES OF FUNDS."

The Bonds constitute direct and general obligations of the District. The full faith and credit of the District is pledged for the payment of principal and interest on the Bonds, subject to State constitutional and statutory limitations on the aggregate amount of ad valorem taxes. See "SECURITY FOR THE BONDS - General Obligations." The payment of the principal and interest on the 2022A Bonds, when due, is guaranteed by the State of Nevada Permanent School Fund. See "SECURITY FOR THE BONDS--State Guarantee of Debt Service Payments."

This cover page contains certain information for quick reference only. It is *not* a summary of the issue. Investors must read the entire Official Statement to obtain information essential to making an informed investment decision.

The Bonds are offered when, as, and if issued by the District, subject to the approval of legality of the Bonds by Sherman & Howard L.L.C., Reno, Nevada, and the satisfaction of certain other conditions. Sherman & Howard L.L.C., has also acted as special counsel to the District in connection with this Official Statement. Certain legal matters will be passed upon for the District by its General Counsel. JNA Consulting Group, LLC, Boulder City, Nevada, is acting as the Municipal Advisor to the District in connection with the issuance of the Bonds. It is expected that the Bonds will be available for delivery through the facilities of DTC, on or about March 10, 2022.*

This Official Statement is dated February __, 2022.

*Preliminary; subject to change.

MATURITY SCHEDULES
(CUSIP© 6-digit issuer number: _____)

LYON COUNTY SCHOOL DISTRICT, NEVADA

$27,660,000*
GENERAL OBLIGATION (LIMITED TAX) SCHOOL IMPROVEMENT AND REFUNDING BONDS (PSF GUARANTEED)
SERIES 2022A

Maturing (June 1)	Principal Amount*	Interest Rate	Price or Yield	CUSIP© Issue Number	Maturing (June 1)	Principal Amount*	Interest Rate	Price of Yield	CUSIP© Issue Number
2023	$ 645,000				2033	$1,825,000			
2024	150,000				2034	1,880,000			
2025	400,000				2035	1,940,000			
2026	400,000				2036	1,975,000			
2027	800,000				2037	2,015,000			
2028	900,000				2038	2,055,000			
2029	1,000,000				2039	2,100,000			
2030	1,000,000				2040	2,140,000			
2031	1,000,000				2041	2,185,000			
2032	1,000,000				2042	2,225,000			

$9,660,000*
GENERAL OBLIGATION (LIMITED TAX) SCHOOL IMPROVEMENT BONDS
SERIES 2022B

Maturing (June 1)	Principal Amount*	Interest Rate	Price or Yield	CUSIP© Issue Number	Maturing (June 1)	Principal Amount*	Interest Rate	Price of Yield	CUSIP© Issue Number
2023	$ 500,000				2028	$1,005,000			
2024	680,000				2029	1,000,000			
2025	500,000				2030	1,100,000			
2026	1,340,000				2031	1,200,000			
2027	1,015,000				2032	1,320,000			

* Preliminary; subject to change.

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USE OF INFORMATION IN THIS OFFICIAL STATEMENT

This Official Statement, which includes the cover page and the appendices, does not constitute an offer to sell or the solicitation of an offer to buy any of the Bonds (defined herein) in any jurisdiction in which it is unlawful to make such offer, solicitation, or sale. No dealer, salesperson, or other person has been authorized to give any information or to make any representations other than those contained in this Official Statement in connection with the offering of the Bonds, and if given or made, such information or representations must not be relied upon as having been authorized by District. The District maintains an internet website; however, the information presented there is not a part of this Official Statement and should not be relied upon in making an investment decision with respect to the Bonds.

The information set forth in this Official Statement has been obtained from the District and from the sources referenced throughout this Official Statement, which the District believe to be reliable. No representation is made by the District, however, as to the accuracy or completeness of information provided from sources other than the District. This Official Statement contains, in part, estimates and matters of opinion which are not intended as statements of fact, and no representation or warranty is made as to the correctness of such estimates and opinions, or that they will be realized.

The information, estimates, and expressions of opinion contained in this Official Statement are subject to change without notice, and neither the delivery of this Official Statement nor any sale of the Bonds shall, under any circumstances, create any implication that there has been no change in the affairs of the District, or in the information, estimates, or opinions set forth herein, since the date of this Official Statement.

This Official Statement has been prepared only in connection with the original offering of the Bonds and may not be reproduced or used in whole or in part for any other purpose.

The Bonds have not been registered with the Securities and Exchange Commission due to certain exemptions contained in the Securities Act of 1933, as amended. The Bonds have not been recommended by any federal or state securities commission or regulatory authority, and the foregoing authorities have neither reviewed nor confirmed the accuracy of this document.

THE PRICES AT WHICH THE BONDS OF EACH SERIES ARE OFFERED TO THE PUBLIC BY THE RESPECTIVE INITIAL PURCHASER (AND THE YIELDS RESULTING THEREFROM) MAY VARY FROM THE INITIAL PUBLIC OFFERING PRICES OR YIELDS APPEARING ON THE INSIDE COVER PAGE HEREOF. IN ADDITION, THE INITIAL PURCHASER OF EACH SERIES OF BONDS MAY ALLOW CONCESSIONS OR DISCOUNTS FROM SUCH INITIAL PUBLIC OFFERING PRICES TO DEALERS AND OTHERS. IN ORDER TO FACILITATE DISTRIBUTION OF THE BONDS, THE INITIAL PURCHASER OF EACH SERIES OF BONDS MAY ENGAGE IN TRANSACTIONS INTENDED TO STABILIZE THE PRICE OF THE BONDS OF SUCH SERIES AT A LEVEL ABOVE THAT WHICH MIGHT OTHERWISE PREVAIL IN THE OPEN MARKET. SUCH STABILIZING, IF COMMENCED, MAY BE DISCONTINUED AT ANY TIME.

LYON COUNTY SCHOOL DISTRICT, NEVADA

BOARD OF TRUSTEES

Holly Villines, President
Phil Cowee, Clerk
Neal E. McIntyre
Sherry Parsons
Bridget Peterson
Barbara Jones

ADMINISTRATIVE OFFICIALS

Wayne Workman, Superintendent
Tim Logan, Deputy Superintendent
Harman Bains, Director of Operations
Spencer Winward, Finance Manager/Comptroller

MUNICIPAL ADVISOR

JNA Consulting Group, LLC
Boulder City, Nevada

BOND AND SPECIAL COUNSEL

Sherman & Howard L.L.C.
Reno, Nevada

REGISTRAR AND PAYING AGENT FOR 2022A BONDS

Computershare Trust Company, National Association
Minneapolis, Minnesota

REGISTRAR AND PAYING AGENT FOR 2022B BONDS

U.S. Bank National Association
Phoenix, Arizona

ESCROW BANK FOR 2022A BONDS

U.S. Bank National Association
Phoenix, Arizona

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OFFICIAL STATEMENT

LYON COUNTY SCHOOL DISTRICT, NEVADA

$27,660,000*
GENERAL OBLIGATION (LIMITED TAX) SCHOOL IMPROVEMENT AND REFUNDING BONDS (PSF GUARANTEED) SERIES 2022A

$9,660,000*
GENERAL OBLIGATION (LIMITED TAX) SCHOOL IMPROVEMENT BONDS SERIES 2022B

INTRODUCTION

General

This Official Statement, including the cover page, the inside cover page and the appendices is furnished by Lyon County School District, Nevada (the "District"), to provide information about the District's $27,660,000* General Obligation (Limited Tax) School Improvement and Refunding Bonds (PSF Guaranteed), Series 2022A (the "2022A Bonds") and the District's $9,660,000 General Obligation (Limited Tax) School Improvement Bonds, Series 2022B (the "2022B Bonds," and together with the 2022A Bonds, the "Bonds"). The 2022A Bonds will be issued pursuant to a resolution adopted by the District's Board of Trustees (the "Board") on January 25, 2022 (the "2022A Bond Resolution"). The 2022B Bonds will be issued pursuant to a resolution adopted by the Board on January 25, 2022 (the "2022B Bond Resolution," and together with the 2022A Bond Resolution, the "Bond Resolutions").

The offering of the Bonds is made only by way of this Official Statement, which supersedes any other information or materials used in connection with the offer or sale of the Bonds. The following introductory material is only a brief description of and is qualified by the more complete information contained throughout this Official Statement. A full review should be made of the entire Official Statement and the documents summarized or described herein. Detachment or other use of this "INTRODUCTION" without the entire Official Statement, including the cover page, the inside cover page and the appendices, is unauthorized.

The Issuer

The District is a political subdivision of the State organized pursuant to legislation enacted in 1956. The District's boundaries are coterminous with those of Lyon County (the "County"). The District covers an area of approximately 1,994 square miles in the northwest central portion of the State of Nevada (the "State"). The District serves the residents of the County, including the communities of Yerington, Fernley, Dayton, Silver Springs and Stagecoach. See "LYON COUNTY SCHOOL DISTRICT."

The Bonds; Prior Redemption

The Bonds are issued solely as fully registered certificates in denominations of $5,000, or any integral multiple thereof. The Bonds initially will be registered in the name of Cede & Co., as nominee of The Depository Trust Company, New York, New York ("DTC"), the

*Preliminary; subject to change.

securities depository for the Bonds. Purchases of the Bonds are to be made in book-entry form only. Purchasers will not receive certificates representing their beneficial ownership interest in the Bonds. See "THE BONDS - Book-Entry Only System." The Bonds are dated as of the date of their delivery and mature and bear interest (calculated based on a 360-day year consisting of twelve 30-day months) as set forth on the inside cover page hereof. The payment of principal and interest on the Bonds is described in "THE BONDS - Payment Provisions."

The 2022A Bonds are subject to redemption prior to maturity at the option of the District as described in "THE BONDS – Redemption Provisions – Optional Redemption of 2022A Bonds." At the option of the winning bidder, certain of the 2022A BONDS may also be subject to mandatory sinking fund redemption. See "APPENDIX G - Official Notice of Bond Sale." The 2022B Bonds are **not** subject to optional redemption prior to maturity. See "THE BONDS – Redemption Provisions - No Optional Redemption of 2022B Bonds."

Authority for Issuance

The Bonds are being issued pursuant to the constitution and laws of the State, particularly Nevada Revised Statues ("NRS") 350.500 through 350.720, as amended, designated as the "Local Government Securities Law" (the "Bond Act"), NRS 387.335 (the "Project Act"), NRS Chapter 348, and the Bond Resolutions.

Purpose

Proceeds of the 2022A Bonds will be used to: (i) refund, on a current refunding basis, $2,730,000* aggregate principal amount of the District's General Obligation (Limited Tax) Improvement and Refunding Bonds (PSF Guaranteed), Series 2012A (the "Refunded Bonds") (the "Refunding Project"); (ii) finance the acquisition, construction, improvement and equipping of school facilities (the "2022A Improvement Project"); and (iii) pay the costs of issuing the 2022A Bonds. See "SOURCES AND USES OF FUNDS."

Proceeds of the 2022B Bonds will be used to: (i) finance the acquisition, construction, improvement and equipping of school facilities (the "2022B Improvement Project," and together with the 2022A Improvement Project, the "Improvement Project"); and (ii) pay the costs of issuing the 2022B Bonds. See "SOURCES AND USES OF FUNDS."

Security

General. The Bonds constitute direct and general obligations of the District. The full faith and credit of the District is pledged for the payment of the principal of and interest on the Bonds (the "Bond Requirements"), subject to State constitutional and statutory limitations on the aggregate amount of ad valorem property taxes. See "SECURITY FOR THE BONDS - General Obligations."

Including the issuance of the Bonds and the effect of the Refunding Project, the District has $85,170,000* aggregate principal amount of general obligation bonds outstanding as of February 1, 2022. See "DEBT STRUCTURE - Outstanding Debt and Other Obligations."

* Preliminary; subject to change.

State Guarantee of Debt Service Payments on 2022A Bonds. The payment of the principal of and interest on the 2022A Bonds, when due, is guaranteed by the State of Nevada Permanent School Fund (the "PSF"). See "SECURITY FOR THE BONDS--State Guarantee of Debt Service Payments."

Professionals

Sherman & Howard L.L.C., Reno, Nevada, has acted as Bond Counsel in connection with the Bonds and has also acted as special counsel to the District in connection with this Official Statement. Certain legal matters will be passed upon for the District by its General Counsel. JNA Consulting Group, LLC, Boulder City, Nevada, is providing financial advisory services to the District. See "MUNICIPAL ADVISOR." The fees being paid to the Municipal Advisor are contingent upon the execution and delivery of the Bonds. The audited basic financial statements of the District, attached to this Official Statement as APPENDIX A, include the report of Silva, Sceirine & Associates, LLC, certified public accountants, Reno, Nevada. See "INDEPENDENT AUDITORS." Computershare Trust Company, N.A., Minneapolis, Minnesota, will act as registrar and paying agent for the 2022A Bonds (the "2022A Registrar" and "2022A Paying Agent"). U.S. Bank National Association, Phoenix, Arizona, will act as registrar and paying agent for the Bonds (the "2022B Registrar" and the "2022B Paying Agent"). U.S. Bank National Association, Phoenix, Arizona, will also act as the Escrow Bank for the 2022A Bonds (the "Escrow Bank") pursuant to an Escrow Agreement established in connection with the refunding of the Refunded Bonds. Certain mathematical computations regarding the Escrow Account (defined below) will be verified by Causey Demgen & Moore Inc., certified public accountants, Denver, Colorado. See "SOURCES AND USES OF FUNDS."

Tax Matters

In the opinion of Bond Counsel, assuming continuous compliance with certain covenants described herein, interest on the Bonds is excluded from gross income under federal income tax laws pursuant to Section 103 for the Internal Revenue Code of 1986, as amended to the date of delivery of the Bonds (the "Tax Code"), and interest on the Bonds is excluded from alternative minimum taxable income as defined in Section 55(b)(2) of the Tax Code. See "TAX MATTERS - Federal Tax Matters."

Under the laws of the State in effect as of the date of delivery of the Bonds, the Bonds, their transfer, and the income therefrom, are free and exempt from taxation by the State or any subdivision thereof except for the tax on estates imposed pursuant to Chapter 375A of NRS and the tax on generation-skipping transfers imposed pursuant to Chapter 375B of NRS. See "TAX MATTERS - State Tax Exemption."

Continuing Disclosure Undertaking

The District will execute a continuing disclosure certificate (the "Disclosure Certificate") for the Bonds at the time of the closing for the Bonds. The Disclosure Certificate will be executed for the benefit of the beneficial owners of the Bonds and the District will covenant in the Bond Resolutions to comply with its terms. The Disclosure Certificate will provide that so long as the Bonds remains outstanding, the District will provide the following information to the Municipal Securities Rulemaking Board ("MSRB"), through its Electronic Municipal Market Access System ("EMMA"): (i) annually, certain financial information and

operating data; and (ii) notice of the occurrence of certain material events; all as more particularly described in the District Certificate.

For its fiscal year ended June 30, 2015, the District failed to include updates to one table relating to overlapping indebtedness required by the undertaking for its 2004 bonds that matured on April 1, 2016. On May 20, 2016, the District made a remedial filing on EMMA to bring such information current.

Except as set forth in the immediately preceding paragraph, the District has not failed to materially comply with any prior continuing disclosure undertakings previously entered into pursuant to Rule 15c2-12 promulgated under the Securities Exchange Act of 1934 (the "Rule") during the last five years.

Certain Bondholder Risks

General. The purchase of the Bonds involves certain investment risks that are discussed throughout this Official Statement. Accordingly, each prospective purchaser of the Bonds should make an independent evaluation of all of the information presented in this Official Statement in order to make an informed investment decision.

Cybersecurity. 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 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 District employees, including its business and finance department, from completing certain day-to-day tasks. District payments to vendors were temporarily disrupted. The District's insurance carrier negotiated a ransom and the District regained access to its systems approximately 10 days later.

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.

Certain Risks Related to Property Taxes. Numerous factors over which the District has no control may impact the timely receipt of ad valorem property tax revenues in the

future. These include the valuation of property within the District, the number of homes which are in foreclosure, bankruptcy proceedings of property taxpayers or their lenders, and the ability or willingness of property owners to pay taxes in a timely manner.

The District's ability to retire the indebtedness created by the issuance of the Bonds is dependent, in part, upon the maintenance of an adequate tax base against which the District may levy and collect property tax revenues. The amount of ad valorem property taxes (sometimes referred to herein as "General Taxes") collected will be dependent upon the assessed valuation of land within the District. As illustrated in "PROPERTY TAX INFORMATION," the assessed valuation of the property (inclusive of the net proceeds of mines) in the District increased 9.3%, 12.2%, 10.1%, and 6.4% respectively, in fiscal years 2019, 2020, 2021, and 2022.

However, it is not possible to predict whether property values in the District will continue to increase in the future, whether foreclosure rates will rise or fall or whether any increase in foreclosures will cause significant delinquencies in property tax payments or the realization of property tax revenues by the District.

For more information, see "PROPERTY TAX INFORMATION - Property Tax Limitations" and "PROPERTY TAX INFORMATION - Required Property Tax Abatements."

Changes in Law.

General. Various State laws apply to the imposition, collection, and expenditure of General Taxes as well as to the operation and finances of the District, including State funding of education. The Nevada Legislature (the "Legislature") determines the amount of State funds that will be distributed to school districts in each year pursuant to statutory funding formulas. There is no assurance that there will not be any change in, interpretation of, or addition to the applicable laws, provisions, and regulations which would have a material effect, directly or indirectly, on the affairs of the District and the imposition, collection, and expenditure of its revenues, including General Taxes.

2022 Initiative Petition. In January 2022, the Statewide Statutory Initiative Petition – Identifier: S-01-2022 (the "2022 Initiative Petition") was filed with the Nevada Secretary of State. The 2022 Initiative Petition proposes to amend NRS Chapter 386 to give any incorporated city the ability to opt out of a county school district and to create a new "community-based" city school district (a "Community School District"). Petitioners must obtain 140,777 necessary signatures by November 23, 2022 in order for the 2022 Initiative Petition to be considered by the 2023 Nevada Legislature. If sufficient signatures are obtained, and if the 2023 Nevada Legislature rejects the 2022 Initiative Petition or fails to consider it, the 2022 Initiative Petition would be submitted to a Statewide vote at the next succeeding general election.

Future actions to be taken by the Nevada Legislature or voters, including any changes in law in connection with the 2022 Initiative Petition, cannot be determined at this time. The 2022 Initiative Petition states that "no existing school bonds will be affected." Further, the State Constitution and State statutes presently prohibit the passage of any law that impairs any outstanding municipal securities, including the Bonds (once issued). It is not possible to predict at this time what impact, if any, the 2022 Initiative Petition may have on

the District's future finances but, under present law, the 2022 initiative Petition may not impact the District's debt rate of $0.585 imposed for debt repayment purposes (including repayment of the Bonds).

Forward-Looking Statements

This Official Statement, particularly (but not limited to) the sections entitled "DISTRICT FINANCIAL INFORMATION - General Fund History of Revenues, Expenditures and Changes in Fund Balance," "DISTRICT FINANCIAL INFORMATION - Debt Service Fund History of Revenues, Expenditures and Changes in Fund Balance," and "DISTRICT FINANCIAL INFORMATION - Management's Discussion and Analysis," and any statements throughout this Official Statement referring to estimated, budgeted, unaudited or interim results for fiscal year 2022 or future years, contain statements relating to future results that are "forward-looking statements" as defined in the Private Securities Litigation Reform Act of 1995. When used in this Official Statement, the words "estimate," "forecast," "intend," "expect" and similar expressions identify forward-looking statements. Any forward-looking statement is subject to uncertainty. Accordingly, such statements are subject to risks that could cause actual results to differ, possibly materially, from those contemplated in such forward-looking statements. Inevitably, some assumptions used to develop forward-looking statements will not occur as assumed or unanticipated events and circumstances may occur. Therefore, investors should be aware that there are likely to be differences between forward-looking statements and actual results. Those differences could be materially adverse to the owners of the Bonds.

Secondary Market

No guarantee can be made that a secondary market for the Bonds will develop or be maintained by the initial purchaser of the Bonds or others. Thus, prospective investors should be prepared to hold their Bonds to maturity.

Additional Information

This introduction is only a brief summary of the provisions of the Bonds and the Bond Resolutions; a full review of the entire Official Statement should be made by potential investors. Brief descriptions of the Bonds, the Bond Resolutions, the Improvement Project, the Refunding Project, and the District are included in this Official Statement. All references herein to the Bonds, the Bond Resolutions and other documents are qualified in their entirety by reference to such documents. *This Official Statement speaks only as of its date and the information contained herein is subject to change.*

Additional information and copies of the documents referred to herein are available from the District and the Municipal Advisor at the addresses set forth as follows:

Lyon County School District
Attn: Director of
Business Services
25 East Goldfield Avenue
Yerington, Nevada 89447
Telephone: 775.463.6800

JNA Consulting Group, LLC
410 Nevada Way, Suite 200
Boulder City, Nevada 89005
Telephone: 702.294.5100

SOURCES AND USES OF FUNDS

Sources and Uses of Funds of Bonds

The proceeds of the Bonds, together with certain other legally available monies, are expected to be applied in the manner set forth in the following table.

Sources and Uses of Funds of Bonds

SOURCES:	
Principal amount	
Plus/(less): net original issue premium/(discount)	
Debt service fund contribution	
Total	
USES:	
Refunding Project	
Improvement Project	
Costs of Issuance (including underwriting discount)	
Total	

Source: The Municipal Advisor.

The Improvement Project

The District intends to utilize a portion of the net proceeds of the 2022A Bonds and the net proceeds of the 2022B Bonds to finance various capital improvements to school facilities.

The Refunding Project

General. To accomplish the Refunding Project, the District will deposit a portion of the 2022A Bond proceeds, together with other legally available monies of the District, into an escrow account established for the refunding of the Refunded Bonds (the "Escrow Account") pursuant to an Escrow Agreement dated as of the date of delivery of the Bonds between the District and the Escrow Bank (the "Escrow Agreement"). Pursuant to the Escrow Agreement, the amount deposited into the Escrow Account will be invested in federal securities maturing at such times and in such amounts as are required to pay, together with an initial cash balance, the principal of the Refunded Bonds upon maturity or prior redemption on June 1, 2022.

Verification of Mathematical Computations. The accuracy of the mathematical computations of the adequacy of the maturing principal of and interest on the federal securities and cash deposited into the Escrow Account to provide for the payment of the principal of the Refunded Bonds maturing or coming due upon prior redemption on June 1, 2022 and the interest coming due on the Refunded Bonds on June 1, 2022, which computations support the conclusion of Bond Counsel that the Bonds are not "arbitrage bonds" under Section 148 of the Tax Code will be verified by Causey Demgen & Moore Inc., certified public accountants, Denver, Colorado.

THE BONDS

General

The Bonds will be issued as fully registered bonds in denominations of $5,000 and any integral multiple thereof. The Bonds will be dated as of their date of delivery and will mature and bear interest (calculated on the basis of a 360-day year of twelve 30-day months) as set forth on the inside cover page of this Official Statement. The Bonds initially will be registered in the name of "Cede & Co.," as nominee for DTC, the securities depository for the Bonds. Purchases of the Bonds are to be made in book-entry only form. Purchasers will not receive certificates evidencing their beneficial ownership interest in the Bonds. See "Book-Entry Only System" below.

Payment Provisions

General. Interest on the Bonds is payable on June 1 and December 1 (each an interest payment date), commencing June 1, 2022, by check or draft mailed by the 2022A Paying Agent or the 2022B Paying Agent, as applicable, 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 (i.e., Cede & Co.) at the address shown on the registration records kept by the 2022A Registrar or 2022B Registrar, as applicable, 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"). The Special Record Date shall be fixed by the 2022A Registrar or 2022B Registrar, as applicable, 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 2022A Registrar's or 2022B Registrar's, as applicable, registration records on a date selected by the 2022A Registrar or 2022B Registrar, as applicable, stating the date of the Special Record Date and the date fixed for the payment of such defaulted interest. As provided in the agreement between the State Treasurer and the District relating to the 2022A Bond pursuant to the Guarantee Act (the "Guarantee Agreement"), the 2022A Paying Agent shall immediately notify the State Treasurer if the 2022A Paying Agent has not received the scheduled debt service payment on the Bonds at least five business days prior to the scheduled debt service payment date. The 2022A Paying Agent or the 2022B Paying Agent, as applicable, 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 2022A Paying Agent or the 2022B Paying Agent, as applicable (provided, however, that the District shall not be required to make funds available to the 2022A Paying Agent or the 2022B Paying Agent, as applicable, prior to the due dates of interest and principal, respectively). Principal on the Bonds will be payable at maturity and upon presentation and surrender at the corporate trust offices of the 2022A Paying Agent or the 2022B Paying Agent, as applicable (or at such other office designated by the 2022A Paying Agent or the 2022B Paying Agent, as applicable). Any Bond not paid upon presentation and surrender at or after maturity shall continue to draw interest at the rate stated in the Bond until the principal is

paid in full. All such payments of principal and interest shall be made in lawful money of the United States of America.

Notwithstanding the foregoing, payments of the principal of and interest on the Bonds will be made directly to DTC or its nominee, Cede & Co., by the 2022A Paying Agent or the 2022B Paying Agent, as applicable, so long as DTC or Cede & Co. is the registered owner of the Bonds. Disbursement of such payments to DTC's Participants (defined in APPENDIX B) is the responsibility of DTC, and disbursements of such payments to the Beneficial Owners (defined in APPENDIX B) is the responsibility of DTC's Participants and the Indirect Participants (defined in APPENDIX B), as more fully described herein. See "Book-Entry Only System" below.

Additional Provisions for the 2022A Bonds. As provided in the State Permanent School Fund Guarantee Agreement (the "Guarantee Agreement") to be entered into between the District and the State Treasurer of the State of Nevada (the "Treasurer") with respect to the 2022A Bonds, the 2022A Paying Agent shall immediately notify the State Treasurer if the 2022A Paying Agent has not received the scheduled debt service payment on the 2022A Bonds at least 5 business days prior to the scheduled debt service payment date. See APPENDIX E - List of PSF Participants and Form of State Permanent School Fund Guarantee Agreement.

Redemption Provisions

Optional Redemption of 2022A Bonds. The 2022A Bonds, or portions thereof, maturing on and after June 1, 2033* are subject to redemption prior to their respective maturities, at the option of the District, on or after June 1, 2032*, 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 2022A Bonds of a maturity are to be redeemed, the 2022A Bonds of such maturity are to redeemed by lot within a maturity (giving proportionate weight to 2022A Bonds in denominations larger than $5,000), in such other manner as the 2022A Paying Agent may determine, for the principal amount of each 2022A Bond or portion thereof so redeemed and accrued interest thereon to the redemption date.

No Optional Redemption of 2022B Bonds. The 2022B Bonds are **not** subject to optional redemption prior to maturity.

Mandatory Sinking Fund Redemption*.

The 2022A Bonds maturing on June 1, ____ (the "Term Bonds"), if any, are subject to mandatory sinking fund redemption at a 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 created in the 2022A Bond Resolution, on or before the dates shown below, a sum which, together with other moneys available therein, is sufficient to redeem the Term Bonds maturing on June 1, ___, on the dates and in the principal amounts shown below.

* Preliminary; subject to change.

Redemption Date (June 1)	Principal Amount

Not more than 60 days nor less than 30 days prior to the sinking fund payment dates for the Term Bonds, the 2022A 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 described in " - Notice of Prior Redemption for Bonds" below.

At the option of the Board to be exercised by delivery of a written certificate to the 2022A Registrar not less than sixty days next preceding any sinking fund redemption date, it may (i) deliver to the 2022A 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 2022A 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 2022A 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.

Notice of Prior Redemption for Bonds. Unless waived by any registered owner of a Bond to be redeemed, notice of prior redemption shall be given by the 2022A 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 2022A Registrar and to the State Treasurer with respect to the 2022A Bonds, 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 2022A Paying Agent (accrued interest to the Redemption Date being payable by mail or as otherwise provided in the Bond Resolutions), 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, 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 State Treasurer, with respect to the 2022A Bonds, 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 2022A Registrar that notice of call and redemption has been given as provided in the Bond Resolutions shall be conclusive as against all parties and the State Treasurer, with respect to the 2022A Bonds; 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 described above, any notice of redemption may contain a statement that the redemption is conditioned upon the receipt by the 2022A 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.

Tax Covenant

In the Bond Resolutions, 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 covenant described above 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.

Defeasance

When all Bond Requirements of any Bond have been duly paid, the pledge and lien and all obligations under the Bond Resolutions as to that Bond shall thereby be discharged and the Bond shall no longer be deemed to be outstanding within the meaning of the Bond Resolutions. 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 purposes described in the prior paragraph, 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 of any 2022A Bond to the State Treasurer.

Replacement of Registrar or Paying Agent

If the 2022A Registrar or the 2022B Registrar, as applicable, and the 2022A Paying Agent or the 2022B Paying Agent, as applicable, under the applicable Bond Resolution shall resign, or if the Director of Operations shall reasonably determine, with the consent of the

State Treasurer with respect to the 2022A Bonds, to replace said 2022A Registrar or 2022B Registrar, as applicable, or 2022A Paying Agent or 2022B Paying Agent, as applicable, or that it would be in the best interests of the District to appoint a new 2022A Registrar or 2022B Registrar, as applicable, or 2022A Paying Agent or 2022B Paying Agent, as applicable, under the applicable Bond Resolution, the Director of Operations may, upon notice to the State Treasurer with respect to the 2022A Bonds, and to each registered owner of any 2022A Bond or 2022 Bond, as applicable, at his address last shown on the registration records, appoint a successor 2022A Registrar or 2022B Registrar, as applicable, or 2022A Paying Agent or 2022B Paying Agent, as applicable, or both. No resignation or dismissal may take effect until a successor is appointed. Every such successor 2022A Registrar or 2022B Registrar, as applicable, or 2022A Paying Agent or 2022B Paying Agent, as applicable, 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 2022A Registrar or 2022B Registrar, as applicable, or 2022A Paying Agent or 2022B Paying Agent, as applicable under the applicable Bond Resolution but the District shall have the right to have the same institution serve as both 2022A Registrar or 2022B Registrar, as applicable, and 2022A Paying Agent or 2022B Paying Agent, as applicable, under the applicable Bond Resolution. Any corporation or association into which the 2022A Registrar or 2022B Registrar, as applicable, or 2022A Paying Agent or 2022B Paying Agent, as applicable, 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 2022A Registrar or 2022B Registrar, as applicable, or 2022A Paying Agent or 2022B Paying Agent, as applicable, under the applicable Bond 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 the Bond Resolutions to the contrary notwithstanding.

Amendment of the Bond Resolutions

The Bond Resolutions may be amended by the Board without the consent of or notice to the holders of the Bonds for the purpose of curing any ambiguity or formal defect or omission in the Bond Resolutions.

Notwithstanding the foregoing, no such amendment, unless consented to by the holders of the Bonds and the State Treasurer, with respect to the 2022A Bonds, shall permit: (i) a change in the maturity or in the terms of redemption of the principal of any outstanding Bond or any installment of interest thereon; (ii) a reduction in the principal amount of any Bond, the rate of interest thereon, or any prior redemption premium payable in connection therewith; or (iii) the establishment of priorities as between Bonds issued and outstanding under the provisions of the Bond Resolutions.

Book-Entry Only System

The Bonds will be available only in book-entry form in the principal amount of $5,000 or any integral multiple thereof. DTC will act as the initial securities depository for the Bonds. The ownership of one fully registered Bond for each maturity, as set forth on the inside cover page of this Official Statement, each in the aggregate principal amount of such maturity, will be registered in the name of Cede & Co., as nominee for DTC. See "APPENDIX B - Book-Entry Only System."

SO LONG AS CEDE & CO, AS NOMINEE OF DTC, IS THE REGISTERED OWNER OF THE BONDS, REFERENCES IN THIS OFFICIAL STATEMENT TO THE OWNERS WILL MEAN CEDE & CO. AND WILL NOT MEAN THE BENEFICIAL OWNERS.

None of the District, the 2022A Registrar or 2022B Registrar, as applicable, or 2022A Paying Agent or 2022B Paying Agent, as applicable, will have any responsibility or obligation to DTC's Direct Participants or Indirect Participants (each as defined in APPENDIX B), or the persons for whom they act as nominees, with respect to the payments to or the providing of notice for the Direct Participants, the Indirect Participants or the beneficial owners of the Bonds as further described in APPENDIX B to this Official Statement.

Debt Service Requirements

The following table sets forth the debt service requirements for the 2022A Bonds in each fiscal year. See "DEBT STRUCTURE - Total Debt Service Requirements - General Obligation Bonds" for information on the debt service due on all of the District's outstanding general obligation bonds (including the Bonds and the effect of the Refunding Project).

2022A Bond Debt Service Requirements[1][2]*

Fiscal Year	Principal	Interest	Total
2023	$ 645,000	$995,027	$1,640,027
2024	150,000	776,350	926,350
2025	400,000	768,850	1,168,850
2026	400,000	748,850	1,148,850
2027	800,000	728,850	1,528,850
2028	900,000	688,850	1,588,850
2029	1,000,000	643,850	1,643,850
2030	1,000,000	593,850	1,593,850
2031	1,000,000	543,850	1,543,850
2032	1,000,000	493,850	1,493,850
2033	1,825,000	443,850	2,268,850
2034	1,880,000	389,100	2,269,100
2035	1,940,000	332,700	2,272,700
2036	1,975,000	293,900	2,268,900
2037	2,015,000	254,400	2,269,400
2038	2,055,000	214,100	2,269,100
2039	2,100,000	173,000	2,273,000
2040	2,140,000	131,000	2,271,000
2041	2,185,000	88,200	2,273,200
2042	2,225,000	44,500	2,269,500

[1] Totals may not sum due to rounding.
[2] Interest at rates estimated by the Municipal Advisor.

*Preliminary; subject to change.

Source: The Municipal Advisor.

The following table sets forth the debt service requirements for the 2022B Bonds in each fiscal year. See "DEBT STRUCTURE - Total Debt Service Requirements - General Obligation Bonds" for information on the debt service due on all of the District's outstanding general obligation bonds (including the Bonds and the effect of the Refunding Project).

2022B Bond Debt Service Requirements[(1)(2)*]

Fiscal Year	Principal	Interest	Total
2023	$ 500,000	$594,358	$1,094,358
2024	680,000	458,000	1,138,000
2025	500,000	424,000	924,000
2026	1,340,000	399,000	1,739,000
2027	1,015,000	332,000	1,347,000
2028	1,005,000	281,250	1,286,250
2029	1,000,000	231,000	1,231,000
2030	1,100,000	181,000	1,281,000
2031	1,200,000	126,000	1,326,000
2032	1,320,000	66,000	1,386,000

(1) Totals may not sum due to rounding.
(2) Interest at rates estimated by the Municipal Advisor.

*Preliminary; subject to change.

Source: The Municipal Advisor.

SECURITY FOR THE BONDS

General Obligations

General. The Bonds are direct and general obligations of the District, and the full faith and credit of the District is pledged for the payment of the principal of and the interest on the Bonds, subject to State constitutional and statutory limitations on the aggregate amount of ad valorem taxes. See "PROPERTY TAX INFORMATION - Property Tax Limitations." The Bonds are payable by the District from any source legally available therefor at the times such payments are due, including the General Fund of the District. In the event, however, that such legally available sources of funds are insufficient, the District is obligated to levy a general (ad valorem) tax on all taxable property within the District for payment of the Bonds, subject to the limitations provided in the constitution and laws of the State.

Limitations on Property Tax Revenues. The constitution and laws of the State limit the total ad valorem property taxes that may be levied by all overlapping taxing units within each county (including the State, the District, the County, the cities within the County or any special taxing district) in each year. Those limitations are described in "PROPERTY TAX INFORMATION - Property Tax Limitations." In any year in which the total property taxes levied within the County by all applicable taxing units exceed such property tax limitations, the reduction to be made by those units must be in taxes levied for purposes other than the payment of their bonded indebtedness, including interest on such indebtedness. See "PROPERTY TAX INFORMATION - Property Tax Limitations."

State Guarantee of Debt Service Payments on 2022A Bonds

General. Payment of the principal of and interest on the 2022A Bonds, when due, will be guaranteed by the State pursuant to the provisions of the Guarantee Act. If the District fails to make a timely payment on the debt service of the 2022A Bonds no later than five business days prior to each scheduled debt service payment date, the 2022A Paying Agent shall immediately notify the State Treasurer and the State Treasurer shall (i) withdraw from the PSF the amount of money due for the payment on the debt service; (ii) transfer to the 2022A Paying Agent, no later than one business day prior to the scheduled debt service payment date, a sufficient amount of money to make the payment on the debt service when due; and (iii) report the payment to the Executive Director of the State Department of Taxation.

The amount of money withdrawn by the State Treasurer to make the payment shall be deemed a loan to the District. If the District is not able to repay fully the loan, including any accrued interest, in a timely manner, the State Treasurer shall withhold the payments of money that would otherwise be distributed to the District from: (i) the interest earned on the PSF; (ii) distributions of the local school support tax (described in "DISTRICT FINANCIAL INFORMATION"); and (iii) distributions from the State Distributive School Account (described in "DISTRICT FINANCIAL INFORMATION") until the loan is repaid. Upon receipt of notice that such a loan has been made to the District by the State Treasurer, the Executive Director of the State Department of Taxation shall proceed pursuant to the provisions of NRS 354.685 relating to severe financial emergencies.

The form of the State Permanent School Fund Guarantee Agreement between the District and the State is attached hereto as APPENDIX E.

Information About the Permanent School Fund. The Permanent School Fund is funded primarily by escheated estates, gifts and proceeds from the sale of federal lands. Interest on the fund is used to support education in the State. As of 06/30/2021, the State Controller reported that the value of the total assets of the PSF, including all investments reported at fair value, was $493,505,219.

The PSF is an asset allocation portfolio which invests in a combination of U.S. Treasury and Agency fixed income securities with maturities no longer than 10 years, and private equity and public equity investments. As of December 31, 2021 the fund has $11.7 million in private equity investments, received $36.2million in private equity distributions, and has committed $50 million to private equity investments. In addition, as of September 30, 2021, the State Treasurer made investments totaling $139.27 million in domestic public equities (institutional mutual funds). The market value of these investments as of December 31, 2021 was $$245,688,668. As of December 31, 2021, the distributions received from public equity investment dividends and income was $$24,685,024.

Pursuant to the passage of Senate Bill 68 in the 2021 Legislative Session, effective upon passage and approval, the maximum amount of principal that can be guaranteed by the State for any school district is limited to $60,000,000. Further, pursuant to NRS §387.522.1(a), the total amount of bonds that can be guaranteed by the State is limited to 250% of the lower of the cost or fair market value of the assets in the PSF. Based on the current balance of the PSF, the maximum principal that can be guaranteed is more than $800 million. As of 01/01/2022, $172,688,000 in bonds has been guaranteed, or authorized by the State Board of Finance to be guaranteed, by the PSF. See "APPENDIX E--List of PSF Participants and Form of State Permanent School Fund Guarantee Agreement."

Debt Service Tax Levy

The District currently expects to repay the Bonds without increasing its debt rate of $0.5867. However, if necessary, the District may increase that rate to pay debt service on the Bonds, subject to the State constitutional and statutory limitations discussed throughout this Official Statement.

Reserve Account

Pursuant to NRS 350.020(5) the Board established a reserve account (the "Reserve Account") within its Debt Service Fund for payment of the outstanding general obligation bonds of the District (excluding medium-term bonds) and, if then permitted by the statutes of the State (currently only when amounts in the Reserve Account exceed the amount of the Reserve Requirement, described below), amounts in the Reserve Account may be withdrawn and used for purposes other than payment of debt service on outstanding District bonds. The Reserve Account must be established and maintained in an amount at least equal to the lesser of: (i) 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 (ii) 10% of the outstanding principal amount of the District's bonds (the "Reserve Requirement"). If the amount in the Reserve Account falls below the Reserve Requirement, NRS 350.020(5) provides that: (a) the Board shall not issue additional bonds pursuant to NRS 350.020(4) until the Reserve Account is restored to an amount equal to the Reserve Requirement; and (b) the Board shall apply all of the taxes levied by the District for

payment of bonds of the District that are not needed for payment of the principal and interest on bonds of the District in the current fiscal year to restore the Reserve Account to an amount equal to the Reserve Requirement.

Upon the issuance of the Bonds, the amount required to be on deposit in the Reserve Account is $9,436,686*, which has been funded with available funds of the District. The amounts on deposit in the Reserve Account are not directly pledged to pay debt service on the Bonds or the other general obligation bonds of the District.

Additional Bonds

Pursuant to NRS 350.020(4) and an election held within the District on November 7, 2006 (the "Election"), the District received voter approval to issue general obligation bonds until November 7, 2016, provided the Board makes a finding that the proposed bonds can paid within a $0.5867 property tax rate for debt service and the Lyon County Debt Management Commission subsequently approves such finding. In order to issue any of the bonds permitted by the Election, the District must also be in compliance with the Reserve Account requirements described above under " – Reserve Account." In 2015, the State Legislature enacted legislation that extended the District's authority (granted by the Election) to issue general obligation bonds until November 7, 2026. In 2021, the State legislature enacted SB 450 that extended the District's authority (granted by the Election) until March 3, 2035. The Bonds are being issued pursuant to such authorization. If bonding authority is not renewed either by the State Legislature or Nye County voters by March 3, 2035, the District would not be able to issue new rollover bonds beyond that date without additional authorization.

Subject to Board approval, and upon the issuance of the Bonds, the District currently has authorization from the Lyon County Debt Management Commission to issue up to $_____* in additional general obligation bonds to finance additional capital projects for the District. The District reserves the right to issue additional bonds at any time legal requirements are met.

Bond Resolutions Irrepealable

After any of the Bonds are issued, the applicable Bond Resolution shall constitute an irrevocable contract between the District and the registered owner or owners of the Bonds; and the applicable Bond 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 provided in the applicable Bond Resolution.

Other Security Matters

No Repealer. State statutes provide that no act concerning the Bonds or their security may be repealed, amended, or modified in such a manner as to impair adversely the Bonds or their security until all of the Bonds have been discharged in full or provision for their payment and redemption has been fully made.

* Preliminary; subject to change.

No Pledge of Property. The payment of the Bonds is not secured by an encumbrance, mortgage or other pledge of property of the District, except the proceeds of the General Taxes and any other monies pledged under the Bond Resolutions for the payment of the of Bonds. No property of the District, subject to that exception, shall be liable to be forfeited or taken in payment of the Bonds.

No Recourse. No recourse shall be had for the payment of the Bond Requirements of the Bonds or for any claim based thereon or otherwise upon the Bond Resolutions or any other instrument relating thereto, against any individual member of the Board or any officer or other agent of the Board or District, past, present or future, either directly or indirectly through the Board or the District, or otherwise, whether by virtue of any constitution, statute or rule of law, or by the enforcement of any penalty or otherwise.

Limitations on Remedies

No Acceleration. There is no provision for acceleration of maturity of the principal of the Bonds in the event of a default in the payment of principal of or interest on the Bonds. Consequently, remedies available to the owners of the Bonds may have to be enforced from year to year.

Bankruptcy, Federal Lien Power and Police Power. The enforceability of the rights and remedies of the owners of the Bonds and the obligations incurred by the District in issuing the Bonds are subject to the federal bankruptcy code and applicable bankruptcy, insolvency, reorganization, moratorium, or similar laws relating to or affecting the enforcement of creditors' rights generally, now or hereafter in effect; usual equity principles which may limit the specific enforcement under State law of certain remedies; the exercise by the United States of America of the powers delegated to it by the federal Constitution; the power of the federal government to impose liens in certain situations; and the reasonable and necessary exercise, in certain exceptional situations, of the police power inherent in the sovereignty of the State and its governmental bodies in the interest of serving a significant and legitimate public purpose. Bankruptcy proceedings or the exercise of powers by the federal or State government (including the imposition of tax liens by the federal government), if initiated, could subject the owners of the Bonds to judicial discretion and interpretation of their rights in bankruptcy or otherwise, and consequently may entail risks of delay, limitation or modification of their rights.

PROPERTY TAX INFORMATION

Property Tax Base

General. The State Department of Taxation reports the total assessed valuation of property within the District for the fiscal year ending June 30, 2022, to be $2,417,992,311 (inclusive of the net proceeds of mines), which represents a 6.4% increase from the assessed valuation (inclusive of the net proceeds of mines) for fiscal year 2021.

State law requires that the County Assessor reappraise, at least once every five years, all real and secured personal property (other than certain utility owned property which is centrally appraised and assessed by the Nevada Tax Commission). State law provides that in years in which the property is not reappraised, the County Assessor is to apply a factor representing typical changes in value in the area since the preceding year. The law requires that property be assessed at 35% of taxable value; that percentage may be adjusted upward or downward by the Legislature. Based on the assessed valuation of the District for its fiscal year 2022 (inclusive of the net proceeds of mines), the taxable value of all taxable property within the District is $6,908,549,460.

"Taxable value" is defined in the statutes as the full cash value in the case of land, as the replacement cost less applicable straight-line depreciation and obsolescence in the case of improvements to land, and as the replacement cost less applicable depreciation and obsolescence (determined in accordance with the regulations of the Nevada Tax Commission) with respect to taxable personal property; but the computed taxable value of any property must not exceed its full cash value. Depreciation of improvements to real property must be calculated at 1.5% of the cost of replacement for each year of adjusted actual age up to a maximum of 50 years. Adjusted actual age is actual age adjusted for any addition or replacement. The maximum depreciation allowed is 75% of the cost of replacement. When a substantial addition or replacement is made to depreciable property, its "actual age" is adjusted (i.e., reduced) to reflect the increased useful term of the structure. The adjusted actual age has been used on appraisals for taxes since 1986-87.

In Nevada, county assessors are responsible for assessments in the counties except for certain properties centrally assessed by the State, which include property owned by railroads, airlines, and utility companies.

History of Assessed Value

The following table sets forth a history of the assessed valuation in the District. Due to property tax abatement laws enacted in 2005 (described in "Required Property Tax Abatements" below) the taxes collected by taxing entities within the District are capped and there is no longer a direct correlation between changes in assessed value and property tax revenue.

History of Assessed Valuation

Fiscal Year Ending June 30	Assessed Valuation	Net Proceeds of Mines	Total Assessed Valuation	Percent Change
2018	$1,678,550,218	$4,210,787	$1,682,761,005	--
2019	1,832,932,709	5,895,406	1,838,828,115	9.3%
2020	2,057,984,244	6,026,479	2,064,010,723	12.2
2021	2,271,246,893	1,774,499	2,273,021,391	10.1
2022	2,411,108,022	6,884,289	2,417,992,311	6.4

Source: Nevada Department of Taxation, *Local Government Finance, Property Tax Rates for Nevada Local Governments*, FY 2017-18 through 2021-22.

Property Tax Collections

In Nevada, county treasurers are responsible for the collection of property taxes, and forwarding the allocable portions thereof to the overlapping taxing units within the counties.

A history of the County's tax roll collection record appears in the following table. *This table reflects all amounts collected by the County, including amounts levied by the District, the County, the cities within the County and certain special taxing districts. The figures in the following table include property taxes that are not available to pay debt service on the Bonds.* The table below provides information with respect to the historic collection rates for the District, but may not be relied upon to depict the amounts of ad valorem property taxes available to the District in each year. There is no assurance that collection rates will be similar to the historic collection rates depicted below.

Property Tax Levies, Collections and Delinquencies

Fiscal Year Ending June 30	Original Levy Roll	Net Levy Roll[(1)]	Current Tax Collections	% of Net Levy Collected	Delinquent Tax Collected	Cumulative Tax Collections[(2)]	Collected Tax as % of Net Levy Roll[(3)]
2017	$34,233,063	$34,221,447	$33,794,267	98.75%	$424,685	$34,218,952	99.99%
2018	35,931,640	35,737,477	35,264,233	98.68	470,379	35,734,612	99.99
2019	37,874,080	37,837,073	37,414,261	98.88	413,213	37,827,474	99.97
2020	40,699,687	40,752,375	40,277,582	98.83	424,971	40,702,553	99.88
2021	43,777,086	43,743,351	43,279,548	98.94	282,326	43,561,873	99.59
2022[(5)]	47,108,280	46,957,424	30,663,284	65.30	n/a[(4)]	30,663,284	65.30

(1) Represents the real property tax roll levies and collections; levy does not include centrally assessed property.
(2) All collections as of June 30, 2021 (unaudited).
(3) Figured on collections to net levy (actual levy less stricken taxes).
(4) Collections in progress.
(5) Collections as of December 31, 2021.

Source: Lyon County Clerk/Treasurer's Office.

Taxes on real property are due on the third Monday in August unless the taxpayer elects to pay in installments on or before the third Monday in August and the first Mondays in October, January, and March of each fiscal year. Penalties are assessed if any taxes are not paid within 10 days of the due date as follows: 4% of the delinquent amount if one installment is

delinquent, 5% of the delinquent amount plus accumulated penalties if two installments are delinquent, 6% of the delinquent amount plus accumulated penalties if three installments are delinquent and 7% of the delinquent amount plus accumulated penalties if four installments are delinquent. In the event of nonpayment, the county treasurer is authorized to hold the property for two years, subject to redemption upon payment of taxes, penalties and costs, together with interest at the rate of 10% per year from the date the taxes were due until paid. If delinquent taxes are not paid within the two-year redemption period, the county treasurer obtains a deed to the property free of all encumbrances. Upon receipt of a deed, the county treasurer may sell the property to satisfy the tax lien and assessments by local governments for improvements to the property. State law provides alternative remedies for the collection of taxes in certain instances, including judicial foreclosure (which may take place before the expiration of the two-year redemption period) and the issuance of a tax lien to the county treasurer which may be sold before the expiration of the two-year redemption period (but remains subject to redemption).

Highest Assessed Taxpayers in the District

The following table represents the ten highest assessed property-owning taxpayers in the District based on fiscal year 2021-22 assessed valuations. The assessed valuations in this table represent both the secured tax roll (real property) and the unsecured tax roll (generally personal property). No independent investigation has been made of, and consequently there can be no representation as to, the financial conditions of the taxpayers listed, or that any such taxpayer will continue to maintain its status as a major taxpayer based on the assessed valuation of its property in the District.

Ten Highest Assessed Taxpayers in the District
Fiscal Year 2021-22

Taxpayer	Type of Business	Assessed Value	% of Total Assessed Value[(1)]
Nevada Copper Inc.	Mining	$104,761,719	4.33%
NV Energy Combined	Utility	57,740,382	2.39
M4 New Fernley LLC	Developer	16,679,960	0.69
Union Pacific Railroad	Railroad	16,197,141	0.67
Apple Inc.	Technology	14,565,210	0.60
Peri & Peri LLC	Agriculture	12,031,643	0.50
Trex Company LLC	Manufacturing	10,565,819	0.44
Nevada Cement Company	Construction materials	10,282,493	0.43
Polaris Sales Inc.	Distribution center	10,007,318	0.41
Southern California Edison Company	Utility	9,404,163	0.39
Total		$262,235,848	10.85%

(1) Based on the total 2021-2022 assessed valuation for the District of $2,417,992,311, exclusive of the net proceeds of mines.

Source: Nevada Department of Taxation, *Ten Highest Assessed Taxpayers Statewide and All Counties, 2021-2022 Secured Roll / 2020-2021 Unsecured Roll*.

Property Tax Limitations

Overlapping Property Tax Caps. Article X, Section 2, of the State constitution limits the total ad valorem property taxes levied by all overlapping governmental units within the boundaries of any county (*i.e.*, the State, and any county, city, town, school district or special district) to an amount not to exceed five cents per dollar of assessed valuation ($5.00 per $100 of assessed valuation) of the property being taxed. Further, the combined overlapping tax rate is limited by statute to $3.64 per $100 of assessed valuation in all counties of the State with certain exceptions that (a) permit a combined overlapping tax rate of up to $4.50 per $100 of assessed valuation in the case of certain entities that are in financial difficulties (or require a combined overlapping tax rate of $5.00 per $100 of assessed valuation in certain circumstances of severe financial emergency); and (b) require that $0.02 of the statewide property tax rate of $0.17 per $100 of assessed valuation is not included in computing compliance with this $3.64 cap. (This $0.02 is, however, counted against the $5.00 cap.) State statutes provide a priority for taxes levied for the payment of general obligation bonded indebtedness in any year in which the proposed tax rate to be levied by overlapping units within a county exceeds any rate limitation; a reduction must be made by those units for purposes other than the payment of general obligation bonded indebtedness, including interest thereon.

Local Government Property Tax Revenue Limitation. State statutes limit the revenues school districts may receive from ad valorem property taxes for operating purposes. Pursuant to NRS 387.195, each board of county commissioners levies a tax of $0.75 per $100 of assessed valuation for school district operating purposes. This limitation does not apply to ad valorem taxes levied to repay the Bonds. School districts are also allowed additional levies for voter-approved debt service and voter-approved tax overrides for capital projects.

State statutes also limit the revenues local governments, other than school districts, may receive from ad valorem property taxes for purposes other than paying certain general obligation indebtedness which is exempt from such ad valorem revenue limits. This rate is generally limited as follows. The assessed value of property is first differentiated between that for property existing on the assessment rolls in the prior year (old property) and new property. Second, the property tax revenue derived in the prior year is increased by no more than 6% and the tax rate to generate the increase is determined against the current assessed value of the old property. Finally, this tax rate is applied against all taxable property to produce the allowable property tax revenues. This cap operates to limit property tax revenue dependent upon changes in the value of old property and the growth and value of new property.

A local government, other than a school district, may exceed the property tax revenue limitation if the proposal is approved by its electorate at a general or special election. In addition, the Executive Director of the Department of Taxation will add to the allowed revenue from ad valorem taxes, the amount approved by the legislature for the costs to a local government of any substantial programs or expenses required by legislative enactment. Nevada local governments receiving certain sales tax revenues also may levy a property tax to make up any shortfalls between sales tax revenues estimated by the Nevada Department of Taxation and actual sales tax revenues available to local governments.

Various entities within the County are levying a tax override as allowed or required by State statutes.

The Nevada Tax Commission monitors the impact of tax legislation on local government services.

Constitutional Amendment - Abatement of Taxes for Severe Economic Hardship. At the November 5, 2002 election, the State's voters approved an amendment to the State constitution authorizing the State Legislature to enact a law providing for an abatement of the tax upon or an exemption of part of the assessed value of an owner-occupied single-family residence to the extent necessary to avoid severe economic hardship to the owner of that residence.

The legislation implementing that amendment provides that the owner of a single-family residence may file a claim with the county treasurer to postpone the payment of all or part of the property tax due against the residence if (among other requirements): the residence has an assessed value of not more than $175,000; the property owner does not own any other real property in the State with an assessed value of more than $30,000; the residence has been occupied by the owner for at least 6 months; the owner is not in bankruptcy; the owner owes no delinquent property taxes on the residence; the owner has suffered severe economic hardship caused by circumstances beyond his control (such as illness or disability expected to last for at least 12 continuous months); and the total annual income of the owner's household is at or below the federally designated poverty level. The amount of tax that may be postponed may not exceed the amount of property tax that will accrue against the residence in the succeeding three fiscal years. Any postponed property tax (and any penalties and the interest that accrue as provided in the statue) constitutes a perpetual lien against the residence until paid. The postponed tax becomes due and payable if: the residence ceases to be occupied by the claimant or is sold; any non-postponed property tax becomes delinquent; if the claimant dies; or on the date upon which the postponement expires, as determined by the county treasurer.

Required Property Tax Abatements

General. In 2005, the Legislature approved the Abatement Act (NRS 361.471 to 361.4735), which established formulas to determine whether tax abatements are required for property owners in each year. The general impact of the Abatement Act is to limit increases in ad valorem property tax revenues owed by taxpayers to a maximum of 3% per year for owner-occupied residential properties (and low-income housing properties) and to 8% (or a lesser amount equal to the average annual change in taxable values over the last ten years, as determined by a formula) per year for all other properties. The Abatement Act limits do not apply to new construction. The Abatement Act formulas are applied on a parcel-by-parcel basis each year.

Generally, reductions in the amount of ad valorem property tax revenues levied in the County are required to be allocated among all of the taxing entities in the County in the same proportion as the rate of ad valorem taxes levied for that taxing entity bears to the total combined rate of all ad valorem taxes levied for that fiscal year. However, abatements caused by tax rate increases are to be allocated against the entity that would benefit from the tax increase rather than among all entities uniformly. Revenues realized from new or increased ad valorem taxes that are required by any legislative act that was effective after April 6, 2005, generally are *not* exempt from the abatement formulas. The Abatement Act provides for the recapture of previously abated property tax revenues in certain limited situations.

Levies for Debt Service. Revenues resulting from increases in the rate of ad valorem taxes for the payment of tax-secured obligations are exempt from the Abatement Act formulas if increased rates are necessary to pay debt service on the related obligation in any fiscal year if (i) the tax-secured obligations were issued before July 1, 2005; or (ii) the governing body of the taxing entity and the Lyon County Debt Management Commission make findings that no increase in the rate of an ad valorem tax is anticipated to be necessary for payment of the obligations during their term. Ad valorem tax rate increases to pay debt service on the Bonds are *not* exempt from the Abatement Act formulas.

General Effects of Abatement. Limitations on property tax revenues could negatively impact the finances and operations of the taxing entities in the State, including the District, to an extent that cannot be determined at this time.

Overlapping Tax Rates and General Obligation Indebtedness

Overlapping Tax Rates. The following table presents a history of statewide average tax rates and a representative overlapping tax rate for taxing districts located in Yerington, the County seat and the city in which the District's administrative offices are located. The overlapping rates for various areas within the County vary depending on the rates imposed by applicable taxing entities. Currently, the overlapping rates in the County range from $2.7409 to $3.6600.

History of Statewide Average and Sample Overlapping Property Tax Rates[1]

Fiscal Year Ended June 30,	2018	2019	2020	2021	2022
Average Statewide rate	$3.1615	$3.1572	$3.2218	$3.1878	$3.1087
Lyon County School District	$1.3367	$1.3367	$1.3367	$1.3367	$1.3367
Lyon County	0.9287	0.9287	0.9287	0.9287	0.9287
City of Yerington	0.4044	0.4044	0.4044	0.4044	0.4044
Combined Special Districts	0.8202	0.8202	0.8202	0.8202	0.8202
State of Nevada[2]	0.1700	0.1700	0.1700	0.1700	0.1700
TOTAL	$3.6600	$3.6600	$3.6600	$3.6600	$3.6600

(1) Per $100 of assessed valuation.
(2) $0.0200 of the State rate is exempt from the $3.64 cap. See "Property Tax Limitations" above.

Source: Nevada Department of Taxation, *Local Government Finance, Property Tax Rates for Nevada Local Governments*, FY 2017-18 through 2021-22.

Estimated Overlapping General Obligation Indebtedness. In addition to the general obligation indebtedness of the District, other taxing entities are authorized to incur general obligation debt within boundaries that overlap or partially overlap the boundaries of the District. In addition to the entities listed below, other governmental entities may overlap the District but have no general obligation debt outstanding. The following table sets forth the estimated overlapping general obligation debt (including general obligation medium-term bonds) chargeable to property owners within the District as of February 1, 2022.

Estimated Overlapping Net General Obligation Indebtedness

Entity [1]	Total General Obligation Indebtedness	Presently Self-Supporting General Obligation Indebtedness	Net Direct General Obligation Indebtedness	Percent Applicable[2]	Overlapping Net General Obligation Indebtedness[3]
Lyon County	$ 28,599,395	$28,599,395	$ --	100.00%	$ --
Fernley	60,849,409	60,849,409	--	100.00	--
Yerington	--	--	--	100.00	--
Central Lyon Fire District	--	--	--	100.00	--
Silver Springs GID	--	--	--	100.00	--
Fernley Swimming Pool Dist.	--	--	--	100.00	--
State of Nevada	1,288,075,000	281,765,000	1,006,310,000	1.63	16,402,853
Total	$1,377,523,804	$371,213,804	$1,006,310,000		$16,402,853

(1) Other taxing entities overlap the District and may issue general obligation debt in the future.
(2) Based on fiscal year 2020 assessed valuation in the respective jurisdiction. The percent applicable is derived by dividing the assessed valuation of the governmental entity into the assessed valuation of the District.
(3) Overlapping Net General Obligation Indebtedness equals total existing general obligation indebtedness less presently self-supporting general obligation indebtedness times the percent applicable.

Source: Debt information compiled by the Municipal Advisor; percentages calculated using information from Property Tax Rates for Nevada Local Governments - State of Nevada - Department of Taxation, 2021-22; and the State Treasurer's office.

The following table sets forth the total direct and overlapping general obligation indebtedness attributable to the District as of February 1, 2022 (including the issuance of the Bonds and the effect of the Refunding Project).

Net Direct & Overlapping General Obligation Indebtedness*

Total Direct General Obligation Indebtedness[(1)]	$85,170,000*
Plus: Overlapping Net General Obligation Indebtedness[(2)]	16,402,853
Net Direct & Overlapping Net General Obligation Indebtedness	$101,572,853*

(1) Includes the issuance of the Bonds and the effect of the Refunding Project. See "DEBT STRUCTURE--Outstanding Debt and Other Obligations."

(2) See "DEBT STRUCTURE--Outstanding Debt and Other Obligations."

Selected Debt Ratios

The following table illustrates selected ratios for the District.

Selected Debt Ratios for the District*

Population[(1)]	59,235
Net Direct Debt[(2)]	$85,170,000*
Overlapping Debt[(2)(3)]	16,402,853
Total Direct Debt & Overlapping Debt	$101,572,853*
Per Capita Net Direct Debt	$1,437.83
Per Capita Net Total Direct Debt & Overlapping Debt	$1,714.74
2022 Assessed Valuation[(4)]	$2,417,992,311
% Net Direct Debt to Assessed Valuation	3.52%
% Net Total Direct Debt & Overlapping Debt to Assessed Valuation	4.20%
2022 Taxable Value[(4)]	$6,908,549,460
% Net Direct Debt to Taxable Value	1.23%
% Net Total Direct Debt & Overlapping Debt to Taxable Value	1.47%

(1) Nevada State Demographer estimate as of July 1, 2020. See "APPENDIX F--ECONOMIC AND DEMOGRAPHIC INFORMATION--Population and Age Distribution."

(2) Includes the issuance of the Bonds and the effect of the Refunding Project. See "DEBT STRUCTURE--Outstanding Debt and Other Obligations." Also see the table entitled "Net Direct & Overlapping General Obligation Indebtedness" above.

(3) Figure is estimated based on information supplied by other taxing authorities and does not include self-supporting general obligation debt. See the table "Estimated Overlapping Net General Obligation Indebtedness."

(4) See "Property Tax Base" for an explanation of the Assessed Value and Taxable Value.

Source: Nevada State Demographer website and Nevada Department of Taxation, Property Tax Rates for Nevada Local Governments, fiscal year 2021-22.

* Preliminary, subject to change.

LYON COUNTY SCHOOL DISTRICT

General

All school districts in Nevada are organized under the terms of legislation enacted in 1956. There is one school district in each county with responsibility for all public education from preschool through the twelfth grade. The District's boundaries are coterminous with those of the County. According to the Nevada Department of Taxation, the estimated population of the County (and therefor the District) was 56,497 as of July 1, 2019 (based on State Demographer Projections). See "APPENDIX F--ECONOMIC AND DEMOGRAPHIC INFORMATION--Population and Age Distribution."

Board of Trustees

The District has a seven-member board of trustees. The Board meets on the fourth Tuesday of each month, except in November and December when the meeting is held on the second Tuesday. Trustees are elected at large to represent designated districts and serve staggered four-year terms. The Board elects a President and a Clerk from its members. Board members are limited to 12 years in office pursuant to State constitutional term limitations. The current members of the Board and their terms of office are as follows:

Board Member and Title	District Represented	Expiration of Term
Holly Villines, President	V	2024
Phil Cowee, Clerk	III	2024
(Vacant)	VII	2024
Neal McIntyre, President	VI	2022
Sherry Parsons, Member	I	2024
Bridget Peterson, Member	II	2022
Barbara Jones, Member	IV	2022

Administration

General. The Board establishes District policy and oversees its operations. The Board appoints the Superintendent as its chief executive officer to administer the day-to-day operations of the District. The Superintendent is the chief executive officer responsible for the administration of the District in accordance with policy set by the Board. As the chief executive officer and educational leader of the District, the Superintendent oversees the administration of all curriculum, instruction, support services, personnel, fiscal operations, and facilities. In fulfilling this responsibility, the Superintendent operates through members of the administrative team who are each assigned specific functions in designated areas.

Brief biographies for the Superintendent and other District administrative personnel are set forth below.

Superintendent – Wayne Workman. Wayne Workman has been the Superintendent since July 2015. He has been employed by the District since August 2006, most recently serving as the District's Deputy Superintendent from July 2012 through June 2015. Mr. Workman has held the post of Director of Human Resources. He has also been a Principal and

Vice Principal. Mr. Workman holds a Bachelor of Science from Utah State University and a Master of Arts from the University of Phoenix.

Deputy Superintendent – Tim Logan. Tim Logan has been the Deputy Superintendent since July 2018. Prior to his current appointment, Mr. Logan's administrative background includes three years as the Human Resource Director for the District and four years as the principal at Dayton High School. Mr. Logan holds a Masters in Administrative Leadership from the University of Phoenix, a Masters in Curriculum and Instruction from Grand Canyon University, and Bachelor of Science in Math/Education from Brigham Young University.

Director of Operations – Harman Bains. Harman Bains has been the Director of Operations since November 2019. He came over from the Office of the Attorney General where he was an Administrative Services Officer. Prior to that he was a Deputy Legislative Auditor for the Nevada Legislative Counsel Bureau. Mr. Bains hold a Bachelor's and a Masters of Business Administration both from the University of Nevada Reno.

Finance Manager/Comptroller – Spencer Winward. Spencer Winward has worked in the business office of the District since June 2017 and has several years of accounting experience in the private sector. Mr. Winward holds a Bachelor of Arts in Accounting from Utah State University.

Facilities

The District operates eight elementary schools, five middle schools, four high schools and one K-12 school, which are distributed among five communities. It also provides educational services to Eagle Ridge High School, a detention center for troubled middle school and high school age children.

Enrollment

The following table shows an enrollment history for the District.

Enrollment History

Academic Year	2017-18	2018-19	2019-20	2020-21	2021-22
Pre-Kindergarten	479	386	285	84	84
Kindergarten	619	695	617	626	634
1st - 4th Grade	2,696	2,661	2,685	2,577	2,599
5th - 8th Grade	2,814	2,882	2,919	2,877	2,843
9th - 12th Grade	2,341	2,495	2,596	2,654	2,750
Total	8,949	9,119	9,102	8,819	8,910

Source: The District.

Employee Relations and Pension Benefits

Employee Relations. As of January 1, 2022, the District had 1,115 permanent employees. The District is an equal opportunity/affirmative action employer with three employee bargaining units that cover licensed teachers, most classified personnel, and

administrators. The Lyon County Education Association (the "LCEA") represents non-administrative licensed employees, the Nevada Classified School Employees Association Local 6181 AFT, AFL-CIO, Lyon Chapter 7 (the "LCCSEA") represents all non-supervisory or confidential classified employees, and the Lyon County Administrator Association (the "LCAA") represents administrators. The District considers its relations with its employees to be in great standing. The most recent contracts are in force and expire on June 30, 2023, and their terms allow them to perpetuate until a successor agreement is in place. The District has agreements in place with the LCEA, LCCSEA and LCAA.

Benefits. The District offers employees working 25 or more hours per week health care, dental, vision and life insurance; the District pays the cost for the employee and the employee pays for any dependents. The District also offers supplemental insurance policies (i.e., disability) at full cost to the employees.

Pension Matters. The State Public Employees' Retirement System ("PERS") covers substantially all public employees of the State, its agencies and its political subdivisions, including the District. PERS, established by the Legislature effective July 1, 1948, is governed by the Public Employees' Retirement Board whose seven members are appointed by the Governor. Retirement Board members serve for a term of four years. **Except for certain District specific information set forth below, the information in this section has been obtained from publicly-available documents provided by PERS. The District has not independently verified the information obtained from the publicly available documents provided by PERS and is not responsible for its accuracy.**

All public employees who meet certain eligibility requirements participate in PERS, which is a cost sharing multiple-employer defined benefit plan. Benefits, as required by statute, are determined by the number of years of accredited service at the time of retirement and the member's highest average compensation. Benefit payments to which participants may be entitled under PERS include pension benefits, disability benefits, and death benefits. PERS has several tiers based on legislative changes effective with membership dates. The following table illustrates the PERS service credit multiplier.

PERS Benefit Multiplier

Membership Date	Service Credit Multiplier Before 07/01/01	After 07/01/01	After 01/01/10	After 07/01/15	Highest Contiguous Average Over
Before July 1, 2001	2.50%	2.67%	2.67%	2.67%	36 months
After July 1, 2001, before January 1, 2010	--	2.67%	2.67%	2.67%	36 months
After January 1, 2010, before July 1, 2015	--	--	2.50%	2.50%	36 months
After July 1, 2015	--	--	--	2.25%	36 months

Similarly, legislative changes have created several tiers of retirement eligibility thresholds. The following table illustrates the PERS retirement eligibility thresholds.

Nevada PERS Retirement Eligibility

Membership Date	Regular		Police/Fire	
	Age	Years of Service	Age	Years of Service
Before January 1, 2010	65	5	65	5
	60	10	55	10
	Any	30	50	20
			Any	25
After January 1, 2010, before July 1, 2015	65	5	65	5
	62	10	60	10
	Any	30	50	20
			Any	30
After July 1, 2015	65	5	65	5
	62	10	60	10
	55	30	50	20
	Any	33 1/3	Any	33 1/3

The salary cap reportable to PERS is capped at the federal limit for public employees hired prior to July 1, 2015 but is capped at approximately $200,000 per year for employees hired on or after July 1, 2015. PERS allows certain post retirement increases in benefit income that range: (i) from 2% per year beginning in the 4th year of retirement up to 5% per year in the fifteenth year of retirement and beyond for employees hired prior to January 1, 2010; (ii) from 2% per year beginning in the 4th year of retirement up to 4% per year in the thirteenth year of retirement and beyond for employees hired after January 1, 2010; and (iii) from 2% per year beginning in the 4th year of retirement up to the lesser of 3% of the CPI cap or 3% every year thereafter for employees hired on or after July 1, 2015.

Nevada law requires PERS to conduct a biennial actuarial valuation showing unfunded actuarial accrued liability ("UAAL") and the contribution rates required to fund PERS on an actuarial reserve basis. The actual employer and employee contribution rates are established in cycle with the State's biennium budget on the first full pay period of the even numbered fiscal years. By PERS policy, the system actually performs an annual actuary study. The most recent independent actuarial valuation report of PERS was completed as of June 30,

2020. The following table reflects some of the key valuation results from the last three PERS' actuary studies:

PERS Actuarial Report

Key Valuation Results	June 30, 2020	June 30, 2019	June 30, 2018
UAAL	$14.49 billion	$14.31 billion	$13.73 billion
Market Value Funding Ratio	77.0%	76.5%	75.2%
Actuarial Value Funding Ratio	76.1%	75.3%	75.1%
Assets Market Value	$46.73 billion	$44.28 billion	$41.43 billion
Assets Actuarial Value	$46.17 billion	$43.61 billion	$41.34 billion

For the purpose of calculating the actuarially determined contribution rate, the UAAL is amortized as a level percent of payroll over a year-by-year closed amortization period where each amortization period is set at 20 years. The amortization period prior to fiscal year 2012 was 30 years. Effective starting fiscal year 2012, the PERS Board adopted a shorter amortization period to be used to amortize new UAAL resulting from actuarial gains or losses and changes in actuarial assumptions. Any new UAAL is amortized over a period equal to the truncated average remaining amortization period of all prior UAAL layers, until the average remaining amortization period is less than 20 years; after that time, 20-year amortization periods will be used. The PERS Board also adopted a five-year asset smoothing policy for net deferred gains/losses.

The following presents the net pension liability of PERS as of June 30, 2020, and the District's proportionate share of the net pension liability of PERS as of June 30, 2021, calculated using the discount rate of 7.50%, as well as what the PERS net pension liability would be if it were calculated using a discount rate that is one percentage-point lower (6.50%) or one percentage point higher (8.50%) than the current discount rate:

Net Pension Liability

	1% Decrease in Discount Rate (6.5%)	Discount Rate (7.5%)	1% Increase in Discount Rate (8.5%)
PERS Net Pension Liability	$21,722,824,038	$13,928,336,726	$7,447,799,867
District Share of PERS Net Pension Liability	$154,985,450	100,095,295	$54,467,648

Contribution rates to PERS are established in accordance with State statute. The statute allows for biennial increases or decreases of the actuarially determined rate. The State Legislature can increase the contribution rate for members by any amount it determines necessary. Pursuant to statute, there is no obligation on the part of the employers to pay for their proportionate share of the unfunded liability. The County is obligated to contribute all amounts due under PERS. A history of contribution rates, as a percentage of payroll, is shown below.

Contribution Rates

	Fiscal Years 2014 and 2015	Fiscal Years 2016 and 2017	Fiscal Years 2018 and 2019	Fiscal Years 2020 and 2021	Fiscal Years 2022 and 2023
Regular members					
Employer-pay plan	25.75%	28.00%	28.00%	29.25%	29.75%

The District's employer-paid contributions to PERS for its fiscal years ended June 30, 2017 through 2021, inclusive were $6,422,758, $6,875,462, $7,162,970, $7,658,540, and $_____. Including both employer and employee paid contributions, the District transmitted $11,712,851, $12,167,967, $12,568,407, $13,378,177, and $13,437,082 to PERS for its fiscal years ended June 30, 2017 through 2021, inclusive, which matches the amounts required to be transmitted to PERS by law. The District has budgeted $_____ (including both employer and employee paid contributions) in PERS contributions for its fiscal year ending June 30, 2022.

See Note 9 in the audited financial statements attached hereto as APPENDIX A for a summary description of PERS. See page 68 of the financial statements attached hereto as APPENDIX A for a description of the District's employer-paid contributions to PERS for its fiscal years ended June 30, 2016 through 2021, inclusive. In addition, copies of the most recent audited financial statements for PERS are available from the Public Employees Retirement System of the State of Nevada, 693 West Nye Lane, Carson City, Nevada 89703-1599, 775-687-4200.

Other Post-Employment Benefits ("OPEB"). The District contributes to the Nevada Public Employees' Benefits Plan (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 Employee's 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 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 Public Employees' Benefit Program, 901 South Stewart Street, Suite 1001, Carson City, Nevada 89701. The information is also available on their website at www.pebp.state.nv.us or by calling (800) 326-5496.

The District is required by law to participate in PEBP. The PEBP Board establishes the contribution requirements for plan members in accordance with State law and may amend those funding requirements at any time. As of June 30, 2013, the required subsidy paid by the District was based on a percentage of the legally determined base amount for each participant (based on years of service). Currently, the sources of funding for the payments are reimbursements from the State and nominal charges to those District funds with benefitted payrolls. The District contributed $362,175, $380,812, $357,886, $357,887 [confirm number is correct], and $338,257 for fiscal years 2017 through 2021, respectively, and has budgeted to contribute $340,000for fiscal year 2022. See Note 11 in the audited basic financial statements attached hereto as APPENDIX A for a further discussion of the District's participation in PEBP, its funding status, its net OPEB obligation, and related matters.

The District also administers a single-employer defined benefit Healthcare Plan (LCHCP). This plan provides postemployment healthcare and life insurance benefits to retirees of the District. Any retiree that participates in the Nevada Public Employees' Retirement System (PERS) may purchase coverage for themselves and dependents at the same premium charged 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 was not issued for the plan. Membership of the LCHCP consisted of 1,019 active plan members, 81 retirees receiving benefits, and 34 retirees entitled to but not receiving benefits as of June 30, 2018 [more recent report?], the date of the latest actuarial valuation, which is the most recent data available. The District contributed $_____ on their behalf during the year ended June 30, 2021. See Note 10 and the Required Supplemental Information in the audited financial statements attached to this Official Statement as APPENDIX A for a further discussion of the LCHCP.

Compliance with Federal Laws; Federal Budget Sequestration

As a public entity, the District is subject to various federal laws, including those relating to environmental matters, accommodation of those with disabilities and compliance with federal affordable healthcare requirements. The District also is subject to federal laws and regulations related to certain of its educational programs and is subject, to various degrees, to legislation reducing grants or payments associated with those programs. The laws described above and other federal laws presently in effect or enacted in the future may require the expenditure of funds on programs without necessarily providing sufficient resources (in the form of federal grants or otherwise) to pay for the mandates of those requirements. The District cannot predict the ultimate effect of current or future federal legislation on the District.

The District is subject to developments at the federal level with respect to the Budget Control Act of 2011 ("sequestration"). Included in that amount are cuts to education spending, including Title I, Individuals with Disabilities Education Act ("IDEA"), Title II, and numerous grant programs available to school districts. The various federal programs are subject to varying degrees of reduction due to sequestration. The District has previously budgeted for known federal cuts. Additional budgetary revisions may be necessary in the future if additional cuts are made at the federal level.

DISTRICT FINANCIAL INFORMATION

Budgeting

Prior to April 15 of each year, the District is required to submit to the State Department of Taxation the tentative budget for the next fiscal year which commences on July 1. The tentative budget contains the proposed expenditures and means of financing them. After reviewing the tentative budget, the State Department of Taxation is required to notify the District upon its acceptance of the budget.

Following acceptance of the proposed budget by the State Department of Taxation, the Board is required to conduct public hearings not sooner than the third Monday in May and not later than the last day in May. The Board normally is required to adopt the final budget on or before June 8. On or before January 1, the Board may adopt an amended final budget reflecting any adjustments necessary as a result of the complete count of students.

The District is authorized to transfer budgeted amounts within functions or funds, but any other transfers must be approved by the Board. Increases to a fund's budget other than by transfers are accomplished through formal action of the Board. With the exception of monies appropriated for specific capital projects or Federal and State grant expenditures, all unencumbered appropriations lapse at the end of the fiscal year.

Accounting

All governmental funds are accounted for using the modified accrual basis of accounting in which revenues are recognized when they become measurable and available as net current assets. Sales and use taxes, hotel room taxes, real property transfer taxes and governmental services taxes are considered "measurable" when in the hands of intermediary collecting governments and are recognized as revenue for the period in which the underlying transaction occurs. Ad valorem taxes are recognized as revenue when due and collected from the taxpayer within 60 days of the fiscal year end.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. The exception to this general rule is principal and interest on general long term debt which are recognized when due.

All proprietary funds are accounted for using the accrual basis of accounting in which revenues are recognized when they are earned, and their expenses are recognized when they are incurred.

Annual Reports

The District prepares annual audited financial statements setting forth the financial condition of the District as of June 30 of each fiscal year. The Report on Financial Statements and Supplemental Material, which includes the District's audited basic financial statements, constitutes the official financial report of the District. They are prepared using generally accepted accounting principles ("GAAP"). The latest completed financial statements are for the year ended June 30, 2021. See Note 1 in the audited basic financial statements attached hereto as APPENDIX A for a summary of the District's significant accounting policies.

The audited basic financial statements for the year ended June 30, 2021, which are attached hereto as APPENDIX A, are excerpted from the District's Report on Financial Statements and Supplemental Material and represent the most recent audited financial statements of the District. Financial statements for prior years may be obtained from the sources listed in "INTRODUCTION--Additional Information."

General Fund

General. The General Fund is the general operating fund of the District and accounts for all revenues and expenditures of the District not encompassed within other funds. Included are all transactions related to the approved current operating budget, its accompanying revenue, expenditures and encumbrances, and its related asset, liability, and fund equity accounts. Until June 30, 2021, the District was funded under the "Nevada Plan" as described below. Beginning July 1, 2021, the Pupil Centered Funding Plan described below became effective.

Historical General Fund Data (prior to and including fiscal year 2021).

Local Sources. The District's local operating revenue sources are comprised largely of its $0.7500 Public School Operating Tax and the Local School Support sales and use taxes (the "LSST"), a sales and use tax equal to 2.60% of taxable sales. See "ECONOMIC AND DEMOGRAPHIC INFORMATION—Retail Sales." All of the property tax revenues and the LSST revenues are accounted for in the General Fund. The District received $12,088,291(15.1% of General Fund revenues) from the property tax revenues and $13,626,218(17.0% of General Fund revenues) from the LSST in fiscal year 2021.

Other local operating sources in the General Fund include revenues received from a governmental services tax (motor vehicle license fees), and utility franchise fees.

State Sources. Prior to July 1, 2021, State revenue sources consist primarily of payments from the DSA received pursuant to the Nevada Plan. The revenue for the DSA is received Statewide from the following seven sources: (a) appropriation from the State General Fund; (b) a portion of the annual excise tax of $250 for each slot machine operated in the State; (c) revenue from mineral leases on federal land; (d) interest earned on the Permanent School Fund established by the State constitution; (e) sales tax currently at a rate of 2.6% on out-of-state sales that cannot be attributed to a particular county; (f) recreational and medical marijuana excise taxes; and (g) a transient lodging tax at a rate of 3% due to Initiative Petition 1.

The District also receives special State appropriations for various purposes; however, those appropriations generally do not represent significant amounts of General Fund revenues.

Current General Fund Data (fiscal year 2022 and thereafter).

Sources of Funding; The Pupil-Centered Funding Plan. The operating revenues of school districts are derived primarily from local and State sources as dictated by State law. Effective July 1, 2021, the Nevada Plan has been replaced by the Pupil-Centered Funding Plan ("PCFP") pursuant to Senate Bill 543 ("SB 543") approved by the Legislature in its 2019 Legislative Session. The PCFP eliminated the distinction between local and State sources of

revenue, as these funding sources are deposited into the State Education Fund ("SEF"). School districts also receive federal revenues and miscellaneous revenues.

The PCFP will combine money raised pursuant to State law at the local level with State money to provide a certain basic level of support to each pupil in the State which is adjusted: (1) to account for variation in the local costs to provide a reasonably equal educational opportunity to pupils; and (2) for the costs of providing a reasonably equal educational opportunity to pupils with certain additional educational needs. The PCFP includes the SEF and identifies numerous sources of revenues to be deposited therein, in addition to direct legislative appropriations from the State General Fund, and also authorizes the Superintendent of Public Instruction to create one or more accounts in the SEF for the purpose of administering money received from the federal government. The PCFP directs certain sources of revenues to the SEF and makes conforming changes for the direction of such sources of revenues to the SEF and the replacement of the DSA with the SEF.

The PCFP directs all major local sources of school district funding including the $0.7500 portion of locally collected property taxes and the 2.6% LSST, to the SEF. Thus, the distinction in the prior Nevada Plan between State sources of revenues, which were held in the DSA and were guaranteed, and local revenue sources, which were not guaranteed, ceased effective on June 30, 2021. Earnings on investments, tuition and summer school fees, athletic proceeds, facility rentals, donations and grants and miscellaneous sources will continue to be considered a local revenue that stays with school districts. None of these sources of revenue account for significant amounts of General Fund revenues. Beginning July 1, 2021, the State will make equal monthly distributions to school districts from the SEF, which will equal one-twelfth of budgeted revenues less any amount set aside as a reserve.

Further, under the PCFP, school districts' base per-pupil funding amount will no longer be guaranteed. However, the PCFP includes the Education Stabilization Account in the SEF and provides for the funding of the Education Stabilization Account. Once the Education Stabilization Account is funded, the PCFP provides for possible use of the money in such account to provide relief to school districts when collection of revenues will result in the SEF receiving less than 97% of what has been budgeted. Additionally, to protect districts during times of declining enrollment, State law contains a "hold-harmless" provision which, if the average daily enrollment ("ADE") during the quarter of the school year is less than or equal to 95% of the enrollment in the school district based on the ADE during the same quarter of the immediately preceding school year, the higher enrollment of pupils during the same quarter of the immediately preceding school year must be used for purposes of making the monthly apportionment from the SEF to that school district pursuant to NRS 387.1223.

The PCFP requires the Legislature, after making a direct legislative appropriation to the SEF, to determine the statewide base per pupil funding amount for each fiscal year of the biennium, based on numerous factors. The PCFP further requires the Legislature to appropriate the SEF, less the money in the Education Stabilization Account or certain potential federal funds, amounts deemed sufficient by the Legislature to finance various educational needs of the State. Additional weighted funding will be applied to the base per pupil funding amount based on certain factors, including English learners, at-risk pupils, and gifted and talented pupils.

With the PCFP, various programs funded with grants and other resources will flow through the General Fund instead of various separate funds which makes comparisons to

fiscal years prior to fiscal year 2022 difficult. The budgeted fiscal year 2022 revenues for the General Fund show an increase of approximately $2.6 million over fiscal year 2021 because of these state grant programs and associated revenues being rolled into the General Fund. While the District is not obligated to continue all of the grant funded programs, due to the timing of the Legislative session, the District decided to continue most of them for fiscal year 2022 and reevaluate that decision for fiscal year 2023 based on financial conditions.

Due to its recent passage and July 1, 2021 effective date, it is not possible for the District to predict how the implementation of the PCFP will influence its operations or finances. The Legislature, with an intent not to harm districts, set the fiscal year 2020 revenue as a floor for districts that would lose funding in the transition to the new formula. Additionally, the Legislature granted flexibility in the use of the funds for the weighted categories of students to support maintaining similar prior year operations. Further, the Legislature may amend the provisions of the PCFP at any time, including the various funding formulas embedded within it. **The PCFP is not expected, however, to have any impact on the property tax revenues used to pay limited tax general obligation debt of school districts (including the Bonds).**

Prior to the adoption of the PCFP, the Legislature amended the Nevada Plan (in effect until July 1, 2021) on numerous occasions in the past. The Legislature may likewise amend the provisions of the PCFP in the future, including the various funding formulas embedded within it. There is no assurance that any such amendments will not result in reduced funding to the District.

Pending Litigation Pertaining to State Funding of Education. On March 4, 2020, a parent coalition filed suit against the State, the Nevada Department of Education, the Nevada Superintendent of Public Education, and the Nevada State Board of Education (collectively, the "State Defendants"") alleging that the State Defendants have failed to provide students with a sufficient education and with a sufficiently uniform system of common schools, in violation of the State constitution. The lawsuit, which was filed in the First Judicial District Court in and for Carson City, Nevada, seeks to have the court declare that: (i) a sufficient education is a basic right under the State constitution; and (ii) the State's public education funding system (which was the Nevada Plan at the time the suit was filed) is insufficient to guarantee or secure the basic right of a sufficient education to all Nevada schoolchildren. The lawsuit further seeks to enjoin the State Defendants from giving force and effect to any school finance system unless it satisfies the principles of sufficiency the plaintiffs allege are established under the State's constitution, statutes and regulations, and further asks the court to retain jurisdiction until the court is satisfied fully with the remedies enacted by the court. The District Court dismissed the case in October 2020, and the dismissal is now on appeal with the Nevada Supreme Court. It is unclear what impact, if any, this lawsuit may have on funding for the State's educational system, but it is not expected to impact the security for the Bonds, which are secured by ad valorem property taxes that are separate from the funding system involved in the lawsuit. See "SECURITY FOR THE BONDS – General Obligations."

Federal Sources. The District also receives General Fund revenues from various federal sources, including federal forest reserve funds.

General Fund History of Revenues, Expenditures and Changes in Fund Balance

General. The following table provides a history of the financial operations for the District's General Fund for fiscal years 2017 to 2021, and budgeted information for fiscal year 2022. The information for fiscal years 2017 through 2021 was derived from the District's annual financial report for those years, and the augmented budgeted information was derived from the District's fiscal year 2022 augmented budget adopted on December 15, 2021. The information in this table should be read together with the District's audited financial statements for the year ended June 30, 2021, and the accompanying notes, which are included as APPENDIX A hereto. Financial statements for prior years can be obtained from the sources listed in "INTRODUCTION – Additional Information."

Budgeted revenues and expenses shown for the fiscal year 2022 are not comparable to prior years. This is due to the new PCFP essentially eliminating local sources of revenue with almost all funding coming from the State. Also as part of the switch to the PCFP, various programs funded with grants and other resources now all flow through the General Fund instead of various separate funds.

General Fund History of Revenues, Expenditures and Changes in Fund Balance

Fiscal Year Ending June 30,	2017 Audited	2018 Audited	2019 Audited	2020 Audited	2021 Audited	2022 Augmented Budgeted
Revenues						
Property taxes	$9,180,068	$9,630,636	$10,011,225	$10,879,262	$12,088,291	--
Sales taxes	9,580,068	11,081,822	11,502,563	12,519,536	13,626,218	--
Other local sources	2,033,341	2,240,633	2,524,004	2,557,253	3,039,182	191,000
State sources	46,038,613	48,695,601	50,893,145	51,994,511	50,767,222	79,962,658
Federal sources	690,798	167,397	974,015	170,050	627,229	275,000
Total revenues	67,522,888	71,816,089	75,904,952	78,120,612	80,148,142	80,428,658
Expenditures						
Instruction:						
Regular instruction	26,820,232	29,226,592	30,420,919	31,279,621	32,553,088	40,812,974
Special instruction	237,130	269,208	176,948	268,869	258,870	314,663
Vocational instruction	1,474,452	1,519,009	1,467,843	1,485,442	1,589,305	1,829,370
Other instruction	1,737,213	1,812,169	1,796,364	1,955,260	2,008,725	2,265,873
Extra-curricular activities	1,603,953	1,310,406	1,733,915	1,432,972	1,067,523	1,960,446
Support Services:						
Student support	2,714,590	3,298,683	2,844,949	3,121,961	3,257,580	3,800,925
Instructional staff support	1,607,841	1,947,392	1,671,770	1,702,952	1,394,385	2,266,923
General administration	1,740,640	1,721,802	1,909,702	2,034,643	2,039,830	2,480,609
School administration	6,816,101	7,158,326	7,290,496	7,637,162	7,896,042	9,492,194
Central services	3,557,868	4,505,245	4,387,656	5,010,669	5,185,467	6,403,271
Operation and maintenance	7,593,065	8,203,542	7,998,647	8,223,254	8,240,048	9,275,135
Student transportation	3,232,167	5,398,574	3,261,534	3,612,519	3,920,163	4,706,923
Other support services	--	--	--	--	--	
Noninstructional services:	--	--	--	--	--	
Parent and community service	--	--	--	--	--	
Facilities acquisition and construction	35,658	--	--	--	--	
Contingency (budget item only)	--	--	--	--		500000
Total expenditures	59,170,910	66,370,948	64,960,743	67,772,537	69,411.026	86,109,306
Excess of revenues over expenditures	8,351,978	5,445,141	10,944,209	10,348,075	10,737,116	(5,680,648)
Other Financing Sources (Uses) [1]						
Proceeds from sale of fixed assets	--	--	--	--	5,330	
Transfers in	--	--	--	--	--	
Transfers out [1]	(7,491,343)	(7,735,669)	(8,400,000)	(8,475,000)	(8,750,000)	(1,400,000)
Total other financing sources (uses)	(7,491,343)	(7,735,669)	(8,400,000)	(8,475,000)	(8,744,670)	(1,400,000)
Net change in fund balances	860,635	(2,290,528)	2,544,209	1,873,075	1,992,446	(7,080,648)
Fund balance as of July 1	5,693,150	6,553,785	4,263,257	6,807,466	8,680,541	10,684,638
Fund balance as of June 30	6,553,785	4,263,257	6,807,466	8,680,541	10,672,987	3,713,125
Nonspendable in form	21,539	14,303	108,618	153,152		
Assigned	1,282,282	3,000,687	4,063,922	2,107,118		
Unassigned	5,249,964	1,248,267	2,634,926	6,420,271		

[1] Comprised primarily of transfers to the Special Education Fund for special education programs

Source: Derived from the District's audited Financial Statements for fiscal years 2017 through 2021 and the District's 2022 augmented budget for the augmented budgeted 2022 information.

Debt Service Fund

The Debt Service Fund is used to accumulate funds for payment of principal and interest on general obligation bonds and other District obligations. Taxes generated by the District's existing bond property tax rate may be used for capital projects if they are not needed for the payment of the bonds and purposes related to bonds, including maintaining the required reserves. **The PCFP is not expected to have any impact on the property tax revenues used to pay the District's limited tax general obligation debt (including the Bonds).**

The Debt Service Fund is used to accumulate funds for payment of principal and interest on general obligation bonds and other District obligations. The Reserve Account required by NRS 350.020 (described under "SECURITY FOR THE BONDS--Reserve Account") is accounted for as part of the fund balance in the Debt Service Fund.

The following table provides a history of the financial operations for the District's Debt Service Fund for fiscal years 2017 to 2021. The information for fiscal years 2017 through 2021 was derived from the District's annual financial report for those years and the augmented budgeted information for fiscal year 2022 was derived from the District's fiscal year 2022 augmented budget adopted on December 15, 2021. The information in this table should be read together with the District's audited financial statements for the year ended June 30, 2021, and the accompanying notes, which are included as APPENDIX A hereto. Financial statements for prior years can be obtained from the sources listed in "INTRODUCTION – Additional Information."

Debt Service Fund History of Revenues, Expenses and Changes in Fund Balance

Fiscal Year Ending June 30,	2017[1] Audited	2018[1] Audited	2019[1] Audited	2020[1] Audited	2021[1] Audited	2022[1] Augmented Budgeted
Revenues						
Property taxes	$7,255,319	$7,491,345	$7,783,803	$8,510,483	$9,456,260	$9,788,850
Investment earnings	9,011	53,619	305,705	373,303	57,626	20,000
Total Revenues	7,264,330	7,544,964	8,089,508	8,883,786	9,533,886	9,808,850
Expenditures						
Principal [1]	6,370,000	5,409,000	5,421,000	5,370,000	5,065,000	6,227,000
Interest [1]	2,083,400	1,928,944	1,954,709	1,850,379	2,026,265	1,889,886
Other (purchased services)	7,182	259,844	5,600	148,097	196,758	--
Total Expenditures	8,528,582	7,597,788	7,381,309	7,368,476	7,288,023	8,116,886
Excess/(Deficiency) of Revenues Over (Under) Expenditures	(1,264,252)	(52,824)	708,199	1,515,310	1,567,336	1,691,964
Other Financing Sources/Uses						
Proceeds from bond sales	11,451,000	17,900,000	--	8,155,000	14,925,000	--
Bond premium	--	3,363,808	--	1,295,267	2,643,487	
Payment to bond escrow agent	(11,380,000)	(21,002,097)	--	(9,265,000)	(18,503,000)	
Total other financing sources (uses)	71,000	261,711	--	185,267	(934,513)	--
Net change in fund balances	(1,193,252)	208,887	708,199	1,700,577	1,311,350	1,691,964
Fund balance, July 1 [1]	5,700,053	4,506,801	4,715,688	5,423,887	7,124,464	7,802,991
Fund balance, June 30	4,506,801	4,715,688	5,423,887	7,124,464	8,435,814	9,494,955

[1] Beginning on November 7, 2016 and until November 7, 2026, excess moneys in the Debt Service Fund may be transferred to the capital projects fund and used for capital projects of the District on a pay-as-you go basis. Beginning fund balance for fiscal year 2022 represents a budgeted beginning fund balance.

Source: Derived from the District's audited Financial Statements for fiscal years 2017 through 2021 and the District's 2022 augmented budget for the augmented budgeted 2022 information.

Management's Discussion and Analysis

An overview of the financial activity and overall financial condition of the District for the fiscal year ended June 30, 2021, is presented in the "Management's Discussion and Analysis" section of the audited financial statements attached to this Official Statement as APPENDIX A. The Management's Discussion and Analysis includes a general description of the District's funds and pertinent results in those funds, a government-wide financial analysis, a brief discussion of economic and budget factors impacting the 2021 fiscal year and other information, including information about State financial difficulties and declining enrollment in the District. Unless discussed in "Analysis of Recent Financial Developments" or elsewhere in this Official Statement, the District is not aware of any material adverse change in its financial condition since June 30, 2021.

Analysis of Recent Financial Developments

Fiscal Year 2022. As described in detail under "DISTRICT FINANCIAL INFORMATION – General Fund – Sources of Funding, the PCFP became effective July 1,

2021. In the transition to the new funding formula, the Legislature anticipated that there would be some school districts that received less operations funding than they had previously under the Nevada Plan (effective until June 30, 2021). With an intent to not harm districts, the Legislature put language into place to have school district revenues under the PCFP not be (reasonably) less than fiscal year 2020 revenues. For impacted school districts, the Legislature passed Senate Bill 458 during the 2021 Legislative Session, which contained a final revenue number 0.69% less than fiscal year 2020 revenues.

Full implementation of the PCFP in fiscal year 2022 results in the District receiving approximately the same operations revenue as in fiscal year 2020. While this is a reduction in revenues which would otherwise lead to a General Fund deficit, the Board has approved using ESSER II & ESSER III federal stimulus funds to balance the General Fund budget for fiscal year 2022 (and potentially fiscal year 2023). The Board is aware of the need to begin reducing General Fund expenditures over the next two years, so that by fiscal year 2024 and after the 2023 Legislative Session, the District can make final adjustments to achieve a balanced budget with ESSER funds no longer available for fiscal year 2025.

Risk Management

The District, like all governmental entities, is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District maintains insurance coverages to protect itself against these losses.

Property and Liability. 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 on an as-needed basis. Claims expense for recent years has not been higher than historical averages. Settlement amounts have not exceeded insurance coverage for the current or the three prior years. See Note 8 in the audited financial statements attached hereto as APPENDIX A.

Self-Insured Workers Compensation and Unemployment Plans. The District maintains self-insurance plans for unemployment benefits and workers compensation benefits paid due to work related injuries. The program is accounted for in the employee compensation protection fund along with transactions related to unemployment benefits. 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. As of June 30, 2021, the Employees' Unemployment Insurance Fund and Workers Compensation Insurance Fund had reserves of $1,015,178 and $2,260,198, respectively. The current liability for incurred but unreported claims is $901,000 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. See Note 8 in the audited financial statements attached hereto as APPENDIX A.

In the opinion of the District's Director of Operations, the District's insurance coverages provide adequate insurance protection for the District.

DEBT STRUCTURE

Debt Limitation

State statutes limit the aggregate principal amount of the District's general obligation debt to 15% of the District's total assessed valuation. The following table presents a record of the District's outstanding general obligation indebtedness with respect to its statutory debt limitation.

Statutory Debt Limitation

Fiscal Year Ended June 30	Assessed Valuation[(1)]	Debt Limit	Outstanding and Proposed Obligation Debt General	Additional Statutory Debt Capacity
2018	1,682,761,005	252,414,151	61,545,000	190,869,151
2019	1,838,828,115	275,824,217	50,715,000	225,109,217
2020	2,064,010,723	309,601,608	59,248,000	250,353,608
2021	2,273,021,391	340,953,209	55,670,000	285,283,209
2022	2,417,992,311	362,698,847	85,170,000*	277,528,847*

(1) As of February 1, 2022. Includes the issuance of the Bonds and the effect of the Refunding Project.

Source: State Department of Taxation, Property Tax Rates for Nevada Local Governments, fiscal years 2018-22, and the District.

Outstanding Debt and Other Obligations

Outstanding General Obligation Bonds. The following table presents the outstanding general obligation indebtedness of the District as of February 1, 2022, including the issuance of the Bonds and the effect of the Refunding Project.

Outstanding Debt and Other Obligations[1]

GENERAL OBLIGATION BONDS[2]	Date Issued	Final Maturity	Original Amount	Amount Outstanding
Building Bonds, Series 2005	09/20/05	06/01/22	$ 5,820,000	$ 995,000
Improvement & Refunding Bonds, Series 2012A	04/11/12	06/01/24	7,955,000	--[3]
Refunding Bonds, Series 2013A	03/13/13	04/01/25	9,765,000	2,580,000
Improvement & Refunding Bonds, Series 2016A	06/20/16	04/01/36	6,400,000	6,100,000
Refunding Bonds, Series 2017A	08/08/17	06/01/30	17,900,000	16,060,000
Refunding Bonds, Series 2019	10/09/19	04/01/28	7,055,000	6,565,000
Refunding Bonds, Series 2021	03/11/21	06/01/35	14,925,000	14,925,000
Refunding and Improvement Bonds, Series 2022A (*this issue*)	03/08/22	06/01/42	27,635,000*	27,635,000*
Improvement Bonds, Series 2022B (*this issue*)	03/08/22	06/01/42	9,660,000*	9,660,000*
TOTAL				$84,520,000*

[1] As of February 1, 2022, including the issuance of the Bonds and the effect of the Refunding Project.

[2] General obligation bonds secured by the full faith, credit and taxing power of the District. The ad valorem tax available to pay these bonds is limited to the $3.64 statutory and the $5.00 constitutional limit.

[3] Assumes the effect of the Refunding Project.

Source: The District.

Additional Bonds. Subject to Board approval, and upon the issuance of the Bonds, the District currently has authorization from the Lyon County Debt Management Commission to issue up to $0* in additional general obligation bonds to finance additional capital projects for the District. The District reserves the right to issue additional bonds at any time legal requirements are met.

Other Obligations. From time to time, the District enters into capital and operating leases for items such as office equipment. The District also records liabilities for its OPEB costs, accrued vacation payable and estimated incentive plan leave accumulation. See Note 7 in the audited financial statements attached hereto as APPENDIX A for more information.

Total Debt Service Requirements - General Obligation Bonds

The following table illustrates the debt service requirements for the District's outstanding and proposed general obligation bonds repaid by the debt service property tax levy as of February 1, 2022, including the Bonds and the effect of the Refunding Project. This table will be updated in the final Official Statement to reflect the issuance of the Bonds and the effect of the Refunding Project.

* Preliminary; subject to change.

Outstanding and Proposed Debt Service Requirements*

Fiscal Year Ended June 30	General Obligation Bonds[1] Principal	Interest	Total
2022[2]	$5,880,000	$2,229,345	$8,109,345
2023	6,085,000	3,351,686	9,436,686
2024	6,250,000	2,772,025	9,022,025
2025	6,575,000	2,482,500	9,057,500
2026	5,970,000	2,177,200	8,147,200
2027	5,715,000	1,885,600	7,600,600
2028	5,985,000	1,610,350	7,595,350
2029	5,340,000	1,341,050	6,681,050
2030	3,685,000	1,103,125	4,788,125
2031	3,780,000	931,850	4,711,850
2032	3,960,000	752,850	4,712,850
2033	3,495,000	587,650	4,082,650
2034	3,585,000	482,800	4,067,800
2035	3,670,000	387,300	4,057,300
2036	2,475,000	308,900	2,783,900
2037	2,015,000	254,400	2,269,400
2038	2,055,000	214,100	2,269,100
2039	2,100,000	173,000	2,273,000
2040	2,140,000	131,000	2,271,000
2041	2,185,000	88,200	2,273,200
2042	2,225,000	44,500	2,269,500
Total[2]	$85,170,000	$23,309,431	$108,479,431

(1) Includes total principal and interest payments due on the District's outstanding bonds in each fiscal year.

(2) Fiscal year 2022 total includes $650,000 of principal and related interest on the Refunded Bonds maturing on June 1, 2022.

(3) Total may not sum due to rounding.

Source: Municipal Advisor.

* Preliminary; subject to change.

TAX MATTERS

Federal Tax Matters

In the opinion of Bond Counsel, assuming continuous compliance with certain covenants described below, interest on the Bonds is excluded from gross income under federal income tax laws pursuant to Section 103 of the Internal Revenue Code of 1986, as amended to the date of delivery of the Bonds (the "Tax Code"), and interest on the Bonds is excluded from alternative minimum taxable income as defined in Section 55(b)(2) of the Tax Code.

The Tax Code imposes several requirements which must be met with respect to the Bonds in order for the interest thereon to be excluded from gross income and alternative minimum taxable income (except to the extent of the aforementioned adjustment applicable to corporations). Certain of these requirements must be met on a continuous basis throughout the term of the Bonds. These requirements include: (a) limitations as to the use of proceeds of the Bonds; (b) limitations on the extent to which proceeds of the Bonds may be invested in higher yielding investments; and (c) a provision, subject to certain limited exceptions, that requires all investment earnings on the proceeds of the Bonds above the yield on the Bonds to be paid to the United States Treasury. The District covenants and represents in the Bond Resolutions that it will take all steps to comply with the requirements of the Tax Code to the extent necessary to maintain the exclusion of interest on the Bonds from gross income and alternative minimum taxable income under such federal income tax laws in effect when the Bonds are delivered. Bond Counsel's opinion as to the exclusion of interest on the Bonds from gross income and alternative minimum taxable income is rendered in reliance on these covenants, and assumes continuous compliance therewith. The failure or inability of the District to comply with these requirements could cause the interest on the Bonds to be included in gross income, alternative minimum taxable income or both from the date of issuance. Bond Counsel's opinion also is rendered in reliance upon certifications of the District and other certifications furnished to Bond Counsel. Bond Counsel has not undertaken to verify such certifications by independent investigation.

The Tax Code contains numerous provisions which may affect an investor's decision to purchase the Bonds. Owners of the Bonds should be aware that the ownership of tax-exempt obligations by particular persons and entities, including, without limitation, financial institutions, insurance companies, recipients of Social Security or Railroad Retirement benefits, taxpayers who may be deemed to have incurred or continued indebtedness to purchase or carry tax-exempt obligations, foreign corporations doing business in the United States and certain "subchapter S" corporations may result in adverse federal and state tax consequences. Under Section 3406 of the Tax Code, backup withholding may be imposed on payments on the Bonds made to any owner who fails to provide certain required information, including an accurate taxpayer identification number, to certain persons required to collect such information pursuant to the Tax Code. Backup withholding may also be applied if the owner underreports "reportable payments" (including interest and dividends) as defined in Section 3406, or fails to provide a certificate that the owner is not subject to backup withholding in circumstances where such a certificate is required by the Tax Code. Certain of the Bonds may be sold at a premium, representing a difference between the original offering price of those Bonds and the principal amount thereof payable at maturity. Under certain circumstances, an initial owner of such bonds (if any) may realize a taxable gain upon their disposition, even though such bonds are sold or

redeemed for an amount equal to the owner's acquisition cost. Bond Counsel's opinion relates only to the exclusion of interest on the Bonds from gross income and alternative minimum taxable income as described above and will state that no opinion is expressed regarding other federal tax consequences arising from the receipt or accrual of interest on or ownership of the Bonds. Owners of the Bonds should consult their own tax advisors as to the applicability of these consequences.

The opinions expressed by Bond Counsel are based on existing law as of the delivery date of the Bonds. No opinion is expressed as of any subsequent date nor is any opinion expressed with respect to pending or proposed legislation. Amendments to the federal or state tax laws may be pending now or could be proposed in the future that, if enacted into law, could adversely affect the value of the Bonds, the exclusion of interest on the Bonds from gross income or alternative minimum taxable income or both from the date of issuance of the Bonds or any other date, the tax value of that exclusion for different classes of taxpayers from time to time, or that could result in other adverse tax consequences. In addition, future court actions or regulatory decisions could affect the tax treatment or market value of the Bonds. Owners of the Bonds are advised to consult with their own tax advisors with respect to such matters.

The Internal Revenue Service (the "Service") has an ongoing program of auditing tax-exempt obligations to determine whether, in the view of the Service, interest on such tax-exempt obligations is includable in the gross income of the owners thereof for federal income tax purposes. No assurances can be given as to whether or not the Service will commence an audit of the Bonds. If an audit is commenced, the market value of the Bonds may be adversely affected. Under current audit procedures the Service will treat the District as the taxpayer and the Bond owners may have no right to participate in such procedures. The District has covenanted in the Bond Resolutions not to take any action that would cause the interest on the Bonds to lose its exclusion from gross income for federal income tax purposes or lose its exclusion from alternative minimum taxable income except to the extent described above for the owners thereof for federal income tax purposes. None of the District, the Municipal Advisor, the Initial Purchaser, Bond Counsel or Special Counsel is responsible for paying or reimbursing any Bond holder with respect to any audit or litigation costs relating to the Bonds.

State Tax Exemption

In the opinion of Bond Counsel, the Bonds, their transfer, and the income therefrom are free and exempt from taxation by the State or any subdivision thereof except for the tax on estates imposed pursuant to Chapter 375A of NRS and the tax on generation-skipping transfers imposed pursuant to Chapter 375B of NRS.

LEGAL MATTERS

Litigation

From time to time, there are suits and administrative actions pending in courts and governmental agencies within and outside the State to which the District is a party. In the opinion of the District's general counsel, however, there is no litigation, action, or investigation of any nature now pending, or to the knowledge of the District's general counsel threatened, (i) restraining or enjoining the issuance, sale, execution or delivery of the Bonds or (ii) in any way contesting or affecting the validity of the Bonds or any proceedings of the District taken with respect to the issuance or sale thereof or the pledge or application of any moneys or security provided for the payment of the Bonds. Further, the District's general counsel is of the opinion that any currently pending litigation facing the District will not materially affect the District's ability to perform its obligations to the owners of the Bonds.

Approval of Certain Legal Proceedings

The approving opinion of Sherman & Howard L.L.C., as Bond Counsel, will be delivered with the Bonds. A form of the bond counsel opinion for the Bonds is attached to this Official Statement as APPENDIX D. The opinion will include a statement that the obligations of the District are subject to the reasonable exercise in the future by the State and its governmental bodies of the police power inherent in the sovereignty of the State and to the exercise by the United States of the powers delegated to it by the federal constitution, including bankruptcy. Sherman & Howard L.L.C. has also acted as Special Counsel to the District in connection with this Official Statement. Certain matters will be passed upon for the District by its general counsel.

Police Power

The obligations of the District are subject to the reasonable exercise in the future by the State and its governmental bodies of the police power and powers of taxation inherent in the sovereignty of the State, and to the exercise by the United States of the powers delegated to it by the federal constitution (including bankruptcy).

Sovereign Immunity

Pursuant to State statute (NRS 41.035), an award for damages in an action sounding in tort against the District may not include any amount as exemplary or punitive damages and is limited to $150,000 per cause of action. The $150,000 limitation applies for causes of actions that accrue on or after July 1, 2020, but before July 1, 2022, and shall prospectively increase to $200,000 for causes of actions that accrue after July 1, 2022. The limitation does not apply to federal actions brought under federal law such as civil rights actions under 42 U.S.C. Section 1983 and actions under The Americans with Disabilities Act of 1990, or to actions in other states.

MUNICIPAL ADVISOR

JNA Consulting Group, LLC is serving as municipal advisor to the District in connection with the Bonds. The Municipal Advisor has not audited, authenticated or otherwise

verified the information set forth in the Official Statement, or any other related information available to the District, with respect to the accuracy and completeness of disclosure of such information and no guaranty, warranty or other representation is made by JNA Consulting Group, LLC respecting accuracy and completeness of the Official Statement or any other matter related to the Official Statement.

INDEPENDENT AUDITORS

The audited basic financial statements of the District as of and for the year ended June 30, 2021, included hereto as APPENDIX A, have been audited by Silva, Sceirine & Associates, LLC, certified public accountants, Reno, Nevada, to the extent and for the period stated in their report appearing herein.

Pursuant to State law, the audited financial statements of the District are public documents and no consent from the auditors is required to be obtained prior to inclusion of the audited financial statements in this Official Statement. Accordingly, the District has not requested consent. Silva, Sceirine & Associates, LLC has not been engaged to perform and has not performed, since the date of its report included herein, any procedures on the financial statements addressed in that report. Silva, Sceirine & Associates, LLC has also not performed any procedures relating to this Official Statement.

RATINGS

S&P Global Ratings ("S&P") has assigned the Bonds the underlying and PSF guaranteed ratings shown on the cover page of this Official Statement. Such ratings reflect only the views of S&P and there is no assurance that any rating, once received, will continue for any given period of time or that any rating will not be revised downward or withdrawn entirely by the rating agency if, in its judgment, circumstances so warrant. Any such downward revision or withdrawal of either rating may have an adverse effect on the market price of the Bonds. Except for its responsibilities under the Disclosure Certificate, the District has not undertaken any responsibility to bring to the attention of the owners of the Bonds any proposed change in or withdrawal of either rating once received or to oppose any such proposed revision.

PUBLIC SALE

The District currently expects to offer the Bonds at public sale on February 23, 2022. See "APPENDIX G - Official Notice of Bond Sale."

OFFICIAL STATEMENT CERTIFICATION

The undersigned official of the District hereby confirms and certifies that the execution and delivery of this Official Statement and its use in connection with the offering and sale of the Bonds have been duly authorized by the Board.

LYON COUNTY SCHOOL DISTRICT, NEVADA

By: _____
Director of Operations

APPENDIX A

AUDITED BASIC FINANCIAL STATEMENTS OF LYON COUNTY SCHOOL DISTRICT, NEVADA FOR THE FISCAL YEAR ENDED JUNE 30, 2021

APPENDIX B

BOOK-ENTRY ONLY SYSTEM

DTC will act as securities depository for the Bonds. The Bonds will be issued as fully-registered securities registered in the name of Cede & Co. (DTC's partnership nominee) or such other name as may be requested by an authorized representative of DTC. One fully-registered certificate will be issued for each maturity of the Bonds, in the aggregate principal amount of such maturity, and will be deposited with DTC.

DTC, the world's largest securities depository, is a limited-purpose trust company organized under the New York Banking Law, a "banking organization" within the meaning of the New York Banking Law, a member of the Federal Reserve System, a "clearing corporation" within the meaning of the New York Uniform Commercial Code, and a "clearing agency" registered pursuant to the provisions of Section 17A of the Securities Exchange Act of 1934. DTC holds and provides asset servicing for over 3.6 million issues of U.S. and non-U.S. equity issues, corporate and municipal debt issues, and money market instruments (from over 100 countries) that DTC's participants ("Direct Participants") deposit with DTC. DTC also facilitates the post-trade settlement among Direct Participants of sales and other securities transactions in deposited securities through electronic computerized book-entry transfers and pledges between Direct Participants' accounts. This eliminates the need for physical movement of securities certificates. Direct Participants include both U.S. and non-U.S. securities brokers and dealers, banks, trust companies, clearing corporations, and certain other organizations. DTC is a wholly-owned subsidiary of The Depository Trust & Clearing Corporation ("DTCC"). DTCC is the holding company for DTC, National Securities Clearing Corporation and Fixed Income Clearing Corporation, all of which are registered clearing agencies. DTCC is owned by the users of its regulated subsidiaries. Access to the DTC system is also available to others such as both U.S. and non-U.S. securities brokers and dealers, banks, trust companies, and clearing corporations that clear through or maintain a custodial relationship with a Direct Participant, either directly or indirectly ("Indirect Participants"). DTC has a Standard & Poor's rating of AA+. The DTC Rules applicable to its Participants are on file with the Securities and Exchange Commission. More information about DTC can be found at www.dtcc.com.

Purchases of Bonds under the DTC system must be made by or through Direct Participants, which will receive a credit for the Bonds on DTC's records. The ownership interest of each actual purchaser of each Bond ("Beneficial Owner") is in turn to be recorded on the Direct and Indirect Participants' records. Beneficial Owners will not receive written confirmation from DTC of their purchase. Beneficial Owners are, however, expected to receive written confirmations providing details of the transaction, as well as periodic statements of their holdings, from the Direct or Indirect Participant through which the Beneficial Owner entered into the transaction. Transfers of ownership interests in the Bonds are to be accomplished by entries made on the books of Direct and Indirect Participants acting on behalf of Beneficial Owners. Beneficial Owners will not receive certificates representing their ownership interests in Bonds, except in the event that use of the book-entry system for the Bonds is discontinued.

To facilitate subsequent transfers, all Bonds deposited by Direct Participants with DTC are registered in the name of DTC's partnership nominee, Cede & Co., or such other name as may be requested by an authorized representative of DTC. The deposit of Bonds with DTC

and their registration in the name of Cede & Co. or such other DTC nominee do not effect any change in beneficial ownership. DTC has no knowledge of the actual Beneficial Owners of the Bonds; DTC's records reflect only the identity of the Direct Participants to whose accounts such Bonds are credited, which may or may not be the Beneficial Owners. The Direct and Indirect Participants will remain responsible for keeping account of their holdings on behalf of their customers.

Conveyance of notices and other communications by DTC to Direct Participants, by Direct Participants to Indirect Participants, and by Direct Participants and Indirect Participants to Beneficial Owners will be governed by arrangements among them, subject to any statutory or regulatory requirements as may be in effect from time to time. Beneficial Owners of Bonds may wish to take certain steps to augment the transmission to them of notices of significant events with respect to the Bonds, such as redemptions, tenders, defaults, and proposed amendments to the Bond documents. For example, Beneficial Owners of Bonds may wish to ascertain that the nominee holding the Bonds for their benefit has agreed to obtain and transmit notices to Beneficial Owners. In the alternative, Beneficial Owners may wish to provide their names and addresses to the 2022A Registrar or 2022B Registrar, as applicable, and request that copies of notices be provided directly to them.

Redemption notices shall be sent to DTC. If less than all of the Bonds within an issue are being redeemed, DTC's practice is to determine by lot the amount of the interest of each Direct Participant in such issue to be redeemed.

Neither DTC nor Cede & Co. (nor any other DTC nominee) will consent or vote with respect to the Bonds unless authorized by a Direct Participant in accordance with DTC's MMI Procedures. Under its usual procedures, DTC mails an Omnibus Proxy to the District as soon as possible after the record date. The Omnibus Proxy assigns Cede & Co.'s consenting or voting rights to those Direct Participants to whose accounts Bonds are credited on the record date (identified in a listing attached to the Omnibus Proxy).

Principal, interest and redemption proceeds on the Bonds will be made to Cede& Co., or such other nominee as may be requested by an authorized representative of DTC. DTC's practice is to credit Direct Participants' accounts upon DTC's receipt of funds and corresponding detail information from the District or the 2022A Paying Agent or 2022B Paying Agent, as applicable, on payable date in accordance with their respective holdings shown on DTC's records. Payments by Participants to Beneficial Owners will be governed by standing instructions and customary practices, as is the case with securities held for the accounts of customers in bearer form or registered in "street name," and will be the responsibility of such Participant and not of DTC, the 2022A Paying Agent or 2022B Paying Agent, as applicable, or the District, subject to any statutory or regulatory requirements as may be in effect from time to time. Payment of principal, interest or redemption proceeds to Cede & Co. (or such other nominee as may be requested by an authorized representative of DTC) is the responsibility of the District or the 2022A Paying Agent or 2022B Paying Agent, as applicable, disbursement of such payments to Direct Participants will be the responsibility of DTC, and disbursement of such payments to the Beneficial Owners will be the responsibility of Direct and Indirect Participants.

DTC may discontinue providing its services as depository with respect to the Bonds at any time by giving reasonable notice to the District or the 2022A Registrar or 2022B Registrar, as applicable, and 2022A Paying Agent or 2022B Paying Agent, as applicable. Under

such circumstances, in the event that a successor depository is not obtained, Bond certificates are required to be printed and delivered.

The District may decide to discontinue use of the system of book-entry-only transfers through DTC (or a successor securities depository). In that event, Bond certificates will be printed and delivered to DTC.

The information in this section concerning DTC and DTC's book-entry system has been obtained from sources that the District believes to be reliable, but the District takes no responsibility for the accuracy thereof.

APPENDIX C

FORM OF CONTINUING DISCLOSURE CERTIFICATE

APPENDIX D

FORM OF APPROVING OPINION OF BOND COUNSEL

APPENDIX E

LIST OF PSF PARTICIPANTS AND FORM OF STATE PERMANENT SCHOOL FUND GUARANTEE AGREEMENT

APPENDIX F

ECONOMIC AND DEMOGRAPHIC INFORMATION

This portion of this Official Statement contains general information concerning the historic economic and demographic conditions in the District. This portion of this Official Statement is intended only to provide prospective investors with general information regarding the District's community. The information was obtained from the sources indicated and is limited to the time periods indicated. The information is historic in nature; it is not possible to predict whether the trends shown will continue in the future. The District makes no representation as to the accuracy or completeness of data obtained from parties other than the District.

Population and Age Distribution

Population. The table below shows the population growth of Lyon County and the State since 1970.

Population

Year	Lyon County	Percent Change	Nevada	Percent Change
1970	8,221	--	488,738	--
1980	13,594	65.4%	800,493	63.8%
1990	20,001	47.1	1,201,833	50.1
2000	34,501	72.5	1,998,257	66.3
2010	51,980	50.7	2,700,551	35.1
2020	59,235	14.0	3,104,614	15.0

Sources: United States Department of Commerce, Bureau of the Census (1970–2020 as of April 1st) and Nevada Legislative Counsel Bureau (compiled 2020 data).

Age Distribution. The following table sets forth a projected comparative age distribution profile for Lyon County, the State and the nation on January 1, 2022.

Age Distribution Projections

Age	Lyon County	Nevada	United States
0-17	21.1%	22.2%	22.0%
18-24	7.3	8.3	9.3
25-34	12.1	13.9	13.5
35-44	12.0	13.6	12.8
45-54	11.1	12.6	12.2
55-64	13.9	12.3	12.7
65-74	14.3	10.5	10.4
75 and Older	8.2	6.6	7.1

Source: ©Claritas, LLC 2022.

Income

The following two tables reflect the Median Household Effective Buying Income ("EBI"), and also the percentage of households by EBI groups. EBI is defined as "money income" (defined below) less personal tax and nontax payments. "Money income" is defined as the aggregate of wages and salaries, net farm and nonfarm self-employment income, interest, dividends, net rental and royalty income, Social Security and railroad retirement income, other retirement and disability income, public assistance income, unemployment compensation, Veterans Administration payments, alimony and child support, military family allotments, net winnings from gambling, and other periodic income. Deductions are made for personal income taxes (federal, state and local), personal contributions to social insurance (Social Security and federal retirement payroll deductions), and taxes on owner-occupied nonbusiness real estate. The resulting figure is known as "disposable" or "after-tax" income.

Median Household Effective Buying Income Estimates[1]

Year[2]	Lyon County	Nevada	United States
2018	$46,996	$50,009	$50,620
2019	48,276	51,985	52,468
2020	52,212	55,709	54,686
2021	56,354	56,292	56,093
2022	60,371	64,039	63,680

(1) The difference between consecutive years is not an estimate of change from one year to the next; combinations of data are used each year to identify the estimated mean of income from which the median is computed.
(2) Annual estimates are snapshots of effective buying income for the date of January 1 of each year.

Sources: Claritas, LLC © 2018-2021 Environics Analytics (EA); and © 2022 Claritas, LLC.

Percent of Households by Effective Buying Income Groups – 2022 Estimates[1]

Effective Buying Income Group	Lyon County Households	Nevada Households	United States Households
Under $24,999	14.6%	14.9%	16.3%
$25,000 - 49,999	25.3	23.2	22.8
$50,000 - 74,999	22.8	20.1	18.8
$75,000 - 99,999	15.7	14.9	14.5
$100,000 - 124,999	10.8	10.5	9.7
$125,000 - 149,999	4.2	5.1	5.5
$150,000 - 199,999	4.2	6.2	5.7
$200,000 or More	2.4	5.1	6.7

(1) Estimates are snapshots of income groups on January 1, 2022.

Source: ©Claritas, LLC 2022.

The following table sets forth the annual per capita personal income levels for the residents of the County, the State and the nation.

Per Capita Personal Income[1]

Year	Lyon County	State of Nevada	United States
2016	$35,955	$45,232	$49,812
2017	37,833	47,279	51,811
2018	39,137	49,424	54,098
2019	40,313	51,419	56,047
2020	44,098	53,720	59,510

(1) County figures posted November 2021, state and national figures posted September 2021. All figures are subject to periodic revisions.

Source: United States Department of Commerce, Bureau of Economic Analysis.

Employment

The Lyon County average annual labor force summary as prepared by the State's Department of Employment, Training and Rehabilitation ("DETR") is as follows:

Average Annual Labor Force Summary
Lyon County, Nevada[1]

Calendar Year	2016	2017	2018	2019	2020	October 2021
TOTAL LABOR FORCE	21,773	22,188	22,467	23,519	23,045	23,518
Unemployment	1,602	1,314	1,212	1,126	1,968	992
Unemployment Rate[2]	7.4%	5.9%	5.4%	4.8%	8.5%	4.2%
Total Employment	20,171	20,874	21,255	22,393	21,077	22,526

(1) Figures for the County are not seasonally adjusted and are subject to change.
(2) The U.S. unemployment rates for the years 2016 through 2020 are 4.9%, 4.4%, 3.9%, 3.7%, and 8.1%, respectively; and 4.3% for the month of October 2021.

Sources: Research and Analysis Bureau, Nevada Dept. of Employment, Training and Rehabilitation; and U.S. Bureau of Labor, Bureau of Labor Statistics.

The following table sets forth the number of persons employed, by type of employment, in non-agricultural industrial employment in Lyon County.

Establishment Based Industrial Employment
Lyon County, Nevada

Calendar Year	2016	2017	2018	2019	2020	2021 2nd Qt.
Natural Resources and Mining	815	795	890	970	985	1,011
Construction	704	776	862	1,044	983	1,061
Manufacturing	2,162	2,086	1,980	2,037	1,959	2,052
Trade, Transportation and Utilities	2,165	2,313	2,411	2,558	2,706	2,931
Information	n/a	36	27	37	31	35
Financial Activities	277	277	297	276	252	249
Professional and Business Services	812	838	842	845	841	1,194
Education and Health Services	504	568	639	654	643	614
Leisure and Hospitality	1,508	1,521	1,556	1,598	1,413	1,563
Other Services	330	316	307	329	275	326
Unclassified	0	14	10	15	37	48
Government	2,147	2,185	2,291	2,373	2,206	2,117
TOTAL ALL INDUSTRIES[1]	11,464	11,723	12,108	12,742	12,333	13,201

(1) Data may not total due to rounding. All numbers are subject to periodic revision.

Source: Research and Analysis Bureau, Nevada Dept. of Employment, Training and Rehabilitation.

The table below lists the largest fifteen employers in the County. No independent investigation has been made of and consequently no assurances can be given as to the financial condition or stability of the employers listed below or the likelihood that such entities will maintain their status as major employers in the County.

Largest Employers - Lyon County, Nevada
2021 – 2nd Half

Employer	Employees	Industry
Lyon County School District	1,000 - 1,499	School district
Walmart Supercenter	250 - 499	Department store
Snyder Family Foods	250 - 499	Fruits & vegetables & produce - retail
Rite-Passage Athletic Training	100 - 249	School
South Lyon Medical Center	100 - 249	Hospital
Nevada Automotive Testing Center	100 - 249	Laboratory - testing
Nevada Cement Company	100 - 249	Cement - manufacturer
Hodges Transportation Inc.	100 - 249	Testing
Medallic Art Co. Ltd.	100 - 249	Metals – precious sheet wire tubing
Pilot Travel Center	100 - 249	Truck stop & plaza
Trex Company Inc.	100 - 249	Building material - manufacturer
Lyon County Sheriff's Dept.	100 - 249	Government offices - county
Barrett Enterprises Group	100 - 249	Entertainment bureau
Sherwin-Williams	100 - 249	Paint - retail
Pioneer Crossing	100 - 249	Casino

Sources: Research and Analysis Bureau, Nevada Dept. of Employment, Training and Rehabilitation; and Lyon County School District.

The following table sets forth the firm employment size breakdown for the County.

Size Class of Industries(1)
Lyon County, Nevada
(Non-Government Worksites)

CALENDAR YEAR	2nd Qtr. 2021	2nd Qtr. 2020	Percent Change 2021/2020	Employment Totals 2nd Qtr. 2021
TOTAL NUMBER OF WORKSITES	988	1,003	(1.5)%	11,078
Less Than 10 Employees	734	772	(4.9)	2,304
10-19 Employees	133	130	2.3	1,822
20-49 Employees	84	66	27.3	2,392
50-99 Employees	21	21	0.0	1,413
100-249 Employees	11	10	10.0	1,414
250-499 Employees	5	4	25.0	1,733
500-999 Employees	0	0	0.0	0
1000+ Employees	0	0	0.0	0

(1) Subject to revisions.

Source: Research and Analysis Bureau, Nevada Dept. of Employment, Training and Rehabilitation.

Retail Sales

The following table sets forth a history of taxable sales in the County.

Taxable Sales in the County

Fiscal Year[1]	Lyon County Total[2]	Percent Change	State Total[2]	Percent Change
2017	$456,071,375	--	$56,547,741,530	--
2018	490,414,813	7.5%	58,947,823,520	4.2%
2019	605,862,308	23.5	62,561,025,875	6.1
2020	687,125,877	13.4	61,365,683,690	(1.9)
2021	755,083,878	9.9	67,704,797,544	10.3
Jul 20 - Sep 21	$177,330,090	--	$15,226,361,519	--
Jul 21 - Sep 21	210,777,740	18.9%	19,640,792,139	29.0%

(1) Fiscal year runs from July 1st to the following June 30th.
(2) Subject to revision.

Source: State of Nevada, Department of Taxation.

Agriculture

Lyon County was home to approximately 312 farms in 2017 which averaged 581 acres of land, while the median farm size was 35 acres. According to the 2021 edition of *An Economic Analysis of the Food and Agriculture Sector in Nevada*, prepared by the Nevada Department of Agriculture, the value of Lyon County's food and agriculture sector output in 2020 was $123.1 million, accounting for 4.3% of the total output value of the County. The County's agriculture industry (ranching, farming, agriculture support) had a total economic output of $104.4 million in 2018. In 2020, the economic output declined to $88.9 million. The decrease was caused by declines in agriculture commodity prices, the impact of trade conflicts and COVID-19.

Mineral Resources

Nevada's mining industry is recognized as a nationally and internationally significant source of metals and minerals. In 2020, according to the Nevada Bureau of Mines and Geology, the State's mining industry produced approximately $9.5 billion in total value of all commodities, a significant 17.0% increase over the $8.1 billion value in 2019. Nevada led the nation in 2020 in the production of gold, barite, lithium compounds and magnesium compounds. Mining operations in Lyon County produced copper, gypsum, limestone, gold, silver, and pozzolan (mostly used in cement production). In 2020, the mineral commodity of greatest total value in Lyon County was copper which produced approximately $7.3 million. 2020 was the first year that copper had been mined in the County in many years. The operations of Nevada Copper Inc. contributed 2,667,827 pounds of copper from its Pumpkin Hollow Mine.

Construction

The following two tables set forth a history of the number of building permits issued in the unincorporated County and the City of Fernley. Construction valuation is a value placed on a project in order to determine permit and fees, and has no relationship to assessed valuation.

Building Permits - City of Fernley, Nevada

Year	New Single Family Permits	New Multiple Family Units/Permits	New Commercial Permits	All Permits	Total Valuation of All Permits
2016	81	0	3	376	$49,934,690
2017	213	0	1	580	120,647,122
2018	201	0	5	536	165,819,265
2019	177	0	6	594	71,571,468
2020	117	0	50	504	154,127,210
2021[1]	182	216/27	4	534	79,400,638

Source: City of Fernley, Building Department.

Building Permits – Unincorporated Lyon County, Nevada[1]

	New Single Family		New Commercial	
Year	Permits	Valuation	Permits	Valuation
2016	133	$29,316,169	12	$2,466,010
2017	132	32,584,605	15	3,517,229
2018	121	31,641,457	12	5,153,995
2019	120	32,225,360	n/a[2]	--
2020	218	56,679,958	n/a[2]	--
2021[3]	214	n/a[2]	10	n/a[2]

(1) The County does not issue permits for the Cities of Fernley and Yerington which are incorporated.
(2) The Building Department changed its software in 2019 and is providing data for new single-family residential permits (including manufactured homes) and gradually adding data for other structures.
(3) As of November 30, 2021.

Source: Lyon County Building Department.

Transportation

Three primary transportation routes transect Lyon County. Interstate 80 parallels the northwest border, and continues west to San Francisco (via Reno/Sparks) and east to Salt Lake City. U.S. Highway 50 crosses east-west through the county, westbound through Carson City and eastbound through Ely. U.S. Highway 95A spurs off I-80 and runs north-south, southbound to Las Vegas passing through Yerington. The extension of USA Parkway (SR 439) completed in 2017 now connects Interstate 80 and U.S. 50 near Silver Springs and increases regional mobility. Approximately sixty regional and national carriers are available for shipments in and out of Lyon County.

Both Yerington and Dayton have airports capable of handling corporate jets. In addition, Yerington has full service fixed base operations (FBO) with fuel, maintenance, avionics, café, lighted runway, beacon, and unicom. Charter air service is available to Yerington. Commercial air service is available in Reno. Rail service is provided by Union Pacific to Fernley and Silver Springs. In 2018, Black Gold Rail Terminals Northern Nevada established a transloading and storage facility at Northern Nevada Railport & Logistics Center in Fernley. The site has the distinction of being served by both Union Pacific Railroad and BNSF Railway and is the first short line railroad in Northern Nevada.

Development Activity

The Northern Nevada Development Authority (NNDA) serves to promote economic development activity in the Sierra Region which includes Carson City, Douglas, Lyon and Storey counties.

Complementing the area's emphasis on economic diversification are the numerous business advantages unique to the State. Competitive wage rates, low workers' compensation costs, an expanding labor force, centralized location and attractive transportation costs to other prominent western markets, and the State's incentive programs combine to give business and industry an attractive incentive to move to, relocate or expand in the Sierra Region of Nevada.

APPENDIX G

OFFICIAL NOTICE OF BOND SALE

Lyon County School District
Board Memo

Date: January 25, 2022

To: Board of School Trustees

From: Wayne Workman, Superintendent

Re: Certified Annual Financial Audit

Recommendation
That the Board of Trustees approve the June 30, 2021 Certified Annual Financial Audit.

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

At a later date, the requirements of the federal Single Audit Act of 1984 and related OMB Circular A-133 will be met. Although the deadline for this section is in September, 2022, we anticipate its conclusion in March 2022. The auditors' reports related specifically to the single audit and state laws will be released at that time.

Budget Considerations
N/A

Attachments:
June 30, 2021 Certified Annual Financial Audit.

Respectfully Submitted,
Wayne Workman, Superintendent

LYON COUNTY SCHOOL DISTRICT

BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2021
(WITH COMPARATIVE ACTUAL AMOUNTS AS OF JUNE 30, 2020)

	GENERAL FUND	SPECIAL EDUCATION FUND	DEBT SERVICE FUND	BONDS PROJECTS FUND
ASSETS				
Cash and investments	$ 7,114,975	$ 959,022	$ 8,488,098	$ 6,741,015
Receivables	2,964,109	37,580	32,683	-
Due from other funds	5,000,330	-	-	-
Inventories	219,260	-	-	-
Total Assets	$ 15,298,674	$ 996,602	$ 8,520,781	$ 6,741,015
LIABILITIES				
Accounts payable	$ 1,591,510	$ -	$ -	$ 41,692
Accrued payroll	3,034,177	985,492	-	-
Due to other funds	-	-	-	-
Unearned revenue	-	-	84,967	-
Total Liabilities	4,625,687	985,492	84,967	41,692
FUND BALANCES				
Nonspendable	219,260	-	-	-
Restricted	-	-	8,435,814	6,699,323
Assigned	6,971,513	11,110	-	-
Unassigned	3,482,214	-	-	-
Total Fund Balances	10,672,987	11,110	8,435,814	6,699,323
Total Liabilities and Fund Balances	$ 15,298,674	$ 996,602	$ 8,520,781	$ 6,741,015

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See accompanying notes.

LYON COUNTY SCHOOL DISTRICT

BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2021
(WITH COMPARATIVE ACTUAL AMOUNTS AS OF JUNE 30, 2020)

	OTHER GOVERNMENTAL FUNDS	TOTALS 2021	TOTALS 2020
ASSETS			
Cash and investments	$ 7,453,109	$ 30,756,219	$ 34,780,719
Receivables	6,696,531	9,730,903	7,410,824
Due from other funds	-	5,000,330	2,466,076
Inventories	25,354	244,614	179,152
Total Assets	$ 14,174,994	$ 45,732,066	$ 44,836,771
LIABILITIES			
Accounts payable	$ 1,621,742	$ 3,254,944	$ 1,603,941
Accrued payroll	999,329	5,018,998	4,878,328
Due to other funds	5,000,330	5,000,330	2,466,076
Unearned revenue	173,864	258,831	1,150,258
Total Liabilities	7,795,265	13,533,103	10,098,603
FUND BALANCES			
Nonspendable	25,354	244,614	179,152
Restricted	5,096,872	20,232,009	25,237,529
Assigned	1,257,503	8,240,126	2,901,216
Unassigned	-	3,482,214	6,420,271
Total Fund Balances	6,379,729	32,198,963	34,738,168
Total Liabilities and Fund Balances	$ 14,174,994	$ 45,732,066	$ 44,836,771

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See accompanying notes.

LYON COUNTY SCHOOL DISTRICT

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

(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2020)

	GENERAL FUND	SPECIAL EDUCATION FUND	DEBT SERVICE FUND	BONDS PROJECTS FUND
REVENUES				
Local sources	$ 28,753,691	$ -	$ 9,533,886	$ 17,390
State sources	50,767,222	4,318,747	-	-
Federal sources	627,229	-	-	-
Total Revenues	80,148,142	4,318,747	9,533,886	17,390
EXPENDITURES				
Regular programs	32,553,088	-	-	-
Special programs	258,870	9,338,380	-	-
Vocational programs	1,589,305	-	-	-
Adult instruction	9,205	-	-	-
Other instructional programs	1,999,520	-	-	-
Extra-curricular activities	1,067,523	-	-	-
Support services:				
Student support	3,257,580	2,749,371	-	-
Instructional staff support	1,394,385	1,267	-	-
General administration	2,039,830	277,508	-	-
School administration	7,896,042	-	-	-
Central services	5,185,467	-	-	-
Operations and maintenance	8,240,048	15,835	-	-
Student transportation	3,920,163	692,408	-	-
Noninstructional services:				
Food service	-	-	-	-
Community service	-	-	-	-
Facilities acquisition and construction	-	-	-	6,802,366
Debt service:				
Principal	-	-	5,065,000	-
Interest	-	-	2,026,265	-
Other	-	-	196,758	-
Total Expenditures	69,411,026	13,074,769	7,288,023	6,802,366
Revenues Over (Under) Expenditures	10,737,116	(8,756,022)	2,245,863	(6,784,976)
OTHER FINANCING SOURCES (USES)				
Sales of capital assets	5,330	-	-	-
Proceeds from refunding bonds	-	-	14,925,000	-
Proceeds from bond sales	-	-	-	-
Bond premium	-	-	2,643,487	-
Payments to refunded bond escrow agent	-	-	(18,503,000)	-
Transfers (to) from other funds	(8,750,000)	8,750,000	-	-
Total Other Financing Sources (Uses)	(8,744,670)	8,750,000	(934,513)	-
Net Change in Fund Balances	1,992,446	(6,022)	1,311,350	(6,784,976)
FUND BALANCE, July 1	8,680,541	17,132	7,124,464	13,484,299
FUND BALANCE, June 30	$ 10,672,987	$ 11,110	$ 8,435,814	$ 6,699,323

See accompanying notes.

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LYON COUNTY SCHOOL DISTRICT

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

(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2020)

	OTHER GOVERNMENTAL FUNDS	TOTALS 2021	TOTALS 2020
REVENUES			
Local sources	$ 5,716,418	$ 44,021,385	$ 36,888,838
State sources	2,709,155	57,795,124	64,810,099
Federal sources	11,139,391	11,766,620	7,933,157
Total Revenues	19,564,964	113,583,129	109,632,094
EXPENDITURES			
Regular programs	5,239,348	37,792,436	37,817,487
Special programs	1,827,304	11,424,554	11,903,753
Vocational programs	331,107	1,920,412	1,716,524
Adult instruction	250,026	259,231	209,703
Other instructional programs	680,806	2,680,326	2,066,660
Extra-curricular activities	-	1,067,523	1,432,972
Support services:			
Student support	2,940,214	8,947,165	7,648,747
Instructional staff support	736,452	2,132,104	2,842,025
General administration	161,192	2,478,530	2,611,628
School administration	-	7,896,042	7,637,162
Central services	887,987	6,073,454	5,256,341
Operations and maintenance	383,208	8,639,091	8,224,364
Student transportation	208,051	4,820,622	4,431,331
Noninstructional services:			
Food service	3,656,438	3,656,438	3,752,840
Community service	59,713	59,713	85,742
Facilities acquisition and construction	1,255,121	8,057,487	3,074,797
Debt service:			
Principal	-	5,065,000	5,370,000
Interest	-	2,026,265	1,850,379
Other	-	196,758	148,097
Total Expenditures	18,616,967	115,193,151	108,080,552
Revenues Over (Under) Expenditures	947,997	(1,610,022)	1,551,542
OTHER FINANCING SOURCES (USES)			
Sales of capital assets		5,330	-
Proceeds from refunding bonds	-	14,925,000	8,155,000
Proceeds from bond sales	-	-	15,013,000
Bond premium	-	2,643,487	1,295,267
Payments to refunded bond escrow agent	-	(18,503,000)	(9,265,000)
Transfers (to) from other funds	-	-	-
Total Other Financing Sources (Uses)	-	(929,183)	15,198,267
Net Change in Fund Balances	947,997	(2,539,205)	16,749,809
FUND BALANCE, July 1	5,431,732	34,738,168	17,988,359
FUND BALANCE, June 30	$ 6,379,729	$ 32,198,963	$ 34,738,168

See accompanying notes.

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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, 2021
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020)

	2021 BUDGET		2021		2020
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
REVENUES					
Local Sources:					
Property taxes	$ 11,376,036	$ 11,376,036	$ 12,088,291	$ 712,255	$ 10,879,262
Sales taxes	12,854,689	12,854,689	13,626,218	771,529	12,519,536
Franchise fees	150,000	150,000	386,475	236,475	318,157
Government services tax	2,400,869	2,400,869	2,568,084	167,215	2,111,065
Earnings on investments	15,000	15,000	1,376	(13,624)	6,742
Other local revenue	26,000	46,000	83,247	37,247	121,289
	26,822,594	26,842,594	28,753,691	1,911,097	25,956,051
State Sources:					
Distributive School Fund	51,520,678	51,315,856	50,767,222	(548,634)	51,994,511
Federal Sources:					
E-Rate funds	462,000	462,000	531,054	69,054	66,533
Forest Service	25,000	25,000	96,175	71,175	103,517
	487,000	487,000	627,229	140,229	170,050
Total Revenue	78,830,272	78,645,450	80,148,142	1,502,692	78,120,612
EXPENDITURES					
Regular Programs:					
Instruction:					
Salaries	22,147,531	22,811,957	21,861,937	950,020	20,390,402
Benefits	9,252,533	9,530,109	9,878,539	(348,430)	9,683,536
Purchased services	217,248	223,765	76,987	146,778	185,293
Supplies	1,925,226	1,112,068	732,980	379,088	1,014,320
Other	6,985	7,195	2,645	4,550	6,070
Total Regular Programs	33,549,523	33,685,094	32,553,088	1,132,006	31,279,621
Special Programs:					
Gifted and Talented:					
Salaries	208,939	215,207	180,792	34,415	189,184
Benefits	83,404	88,483	78,078	10,405	79,685
Total Special Programs	292,343	303,690	258,870	44,820	268,869

Continued on next page.

See accompanying notes.

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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, 2021
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020)

	2021 BUDGET		2021		2020
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
Vocational Programs:					
Salaries	$ 1,096,083	$ 1,151,325	$ 1,053,084	$ 98,241	$ 967,179
Benefits	452,368	479,917	440,449	39,468	408,915
Purchased services	36,922	36,922	24,331	12,591	15,028
Supplies	78,833	81,198	70,660	10,538	93,238
Other	1,209	1,209	781	428	1,082
Total Vocational Programs	1,665,415	1,750,571	1,589,305	161,266	1,485,442
Other Instructional Programs:					
Salaries	1,367,718	1,448,977	1,395,733	53,244	1,380,194
Benefits	557,477	590,890	591,129	(239)	572,549
Purchased services	30,934	30,934	-	30,934	-
Supplies	17,463	17,812	12,658	5,154	2,517
Total Other Instructional Programs	1,973,592	2,088,613	1,999,520	89,093	1,955,260
Adult Education:					
Salaries	24,642	24,642	1,266	23,376	418
Benefits	5,511	5,511	227	5,284	-
Purchased services	11,975	11,975	1,625	10,350	4,830
Supplies	11,975	11,975	6,087	5,888	1,965
Total Adult Education	54,103	54,103	9,205	44,898	7,213
Extra-Curricular Activities:					
Co-Curricular:					
Salaries	323,088	323,088	183,320	139,768	233,612
Benefits	12,289	12,289	25,524	(13,235)	8,216
Purchased services	12,075	12,075	-	12,075	(2,722)
Supplies	5,987	5,987	498	5,489	3,365
Other	61,132	61,132	1,095	60,037	25,385
	414,571	414,571	210,437	204,134	267,856

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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, 2021
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020)

	2021 BUDGET		2021		2020
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
Athletics:					
Salaries	$ 739,269	$ 739,269	$ 623,337	$ 115,932	$ 580,132
Benefits	73,847	73,847	59,190	14,657	52,446
Purchased services	174,629	174,629	61,164	113,465	144,132
Supplies	117,750	117,750	104,633	13,117	130,648
Other	393,103	393,103	8,762	384,341	257,758
	1,498,598	1,498,598	857,086	641,512	1,165,116
Total Extra-Curricular Activities	1,913,169	1,913,169	1,067,523	845,646	1,432,972
Undistributed Expenditures:					
Student Support:					
Salaries	2,251,999	2,347,039	2,247,006	100,033	2,172,870
Benefits	888,031	930,792	927,455	3,337	900,493
Purchased services	126,731	126,731	324	126,407	21,921
Supplies	17,038	17,720	82,795	(65,075)	26,677
Other	449	449	-	449	-
	3,284,248	3,422,731	3,257,580	165,151	3,121,961
Instructional Staff Support:					
Salaries	1,158,535	1,181,706	964,922	216,784	1,091,268
Benefits	404,676	412,770	311,761	101,009	351,412
Purchased services	132,793	132,793	17,520	115,273	95,425
Supplies	299,911	311,907	108,773	203,134	160,595
Other	3,492	3,492	(8,591)	12,083	4,252
	1,999,407	2,042,668	1,394,385	648,283	1,702,952
General Administration:					
Salaries	818,937	835,316	852,920	(17,604)	807,351
Benefits	528,302	538,868	620,885	(82,017)	624,063
Purchased services	316,058	558,058	445,189	112,869	378,630
Supplies	26,885	26,885	21,363	5,522	29,519
Other	172,489	110,489	99,473	11,016	195,080
	1,862,671	2,069,616	2,039,830	29,786	2,034,643

Continued on next page.

See accompanying notes.

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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, 2021
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020)

	2021 BUDGET		2021		2020
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
School Administration:					
Salaries	$ 5,494,037	$ 5,603,918	$ 5,425,904	$ 178,014	$ 5,247,522
Benefits	2,057,933	2,099,092	2,042,040	57,052	1,940,107
Purchased services	192,583	192,583	229,974	(37,391)	248,679
Supplies	187,332	219,825	186,898	32,927	185,952
Property	31,133	31,133	-	31,133	-
Other	10,976	12,976	11,226	1,750	14,902
	7,973,994	8,159,527	7,896,042	263,485	7,637,162
Central Services:					
Salaries	1,936,682	1,975,416	1,847,355	128,061	1,821,646
Benefits	639,402	652,190	543,399	108,791	570,150
Purchased services	1,000,759	1,250,759	1,238,729	12,030	1,389,592
Supplies	1,164,509	1,750,000	1,516,026	233,974	837,083
Property	428,777	445,928	32,175	413,753	385,680
Other	27,585	27,585	7,783	19,802	6,518
	5,197,714	6,101,878	5,185,467	916,411	5,010,669
Operation and Maintenance:					
Salaries	3,508,595	3,478,767	3,320,277	158,490	3,293,540
Benefits	1,246,619	1,201,551	1,143,221	58,330	1,115,995
Purchased services	1,343,113	1,607,131	1,658,571	(51,440)	1,581,562
Supplies	2,082,894	2,208,697	2,105,004	103,693	2,224,218
Property	24,947	24,947	-	24,947	-
Other	9,979	30,378	12,975	17,403	7,939
	8,216,147	8,551,471	8,240,048	311,423	8,223,254
Student Transportation:					
Salaries	2,123,714	2,146,188	1,959,419	186,769	1,873,627
Benefits	815,641	821,954	718,726	103,228	699,300
Purchased services	300,561	312,583	259,471	53,112	341,730
Supplies	483,948	533,306	549,161	(15,855)	430,292
Property	100,000	450,000	393,584	56,416	530,150
Other	(448,800)	(300,000)	39,802	(339,802)	(262,580)
	3,375,064	3,964,031	3,920,163	43,868	3,612,519

Continued on next page.

See accompanying notes.

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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, 2021

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

	2021 BUDGET		2021		2020
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
Total Undistributed Expenditures	$ 31,909,245	$ 34,311,922	$ 31,933,515	$ 2,378,407	$ 31,343,160
Total Expenditures	71,357,390	74,107,162	69,411,026	4,696,136	67,772,537
Revenues Over Expenditures	7,472,882	4,538,288	10,737,116	6,198,828	10,348,075
OTHER FINANCING (USES)					
Sales of capital assets	-	-	5,330	5,330	-
Transfers (to) from other funds	(9,100,000)	(9,100,000)	(8,750,000)	350,000	(8,475,000)
Contingency	(500,000)	(500,000)	-	500,000	-
Total Other Financing (Uses)	(9,600,000)	(9,600,000)	(8,744,670)	855,330	(8,475,000)
Net Change in Fund Balance	(2,127,118)	(5,061,712)	1,992,446	7,054,158	1,873,075
FUND BALANCE, July 1	5,257,459	8,500,000	8,680,541	180,541	6,807,466
FUND BALANCE, June 30	$ 3,130,341	$ 3,438,288	$ 10,672,987	$ 7,234,699	$ 8,680,541

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See accompanying notes.

LYON COUNTY SCHOOL DISTRICT

SPECIAL EDUCATION FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2021

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

	2021 BUDGET		2021		2020
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
REVENUES					
State Sources:					
Distributive School Fund	$ 4,012,938	$ 4,319,530	$ 4,318,747	$ (783)	$ 4,161,770
EXPENDITURES					
Special Programs:					
Instruction:					
Salaries	6,789,124	6,852,798	6,466,827	385,971	6,173,762
Benefits	2,819,689	2,954,280	2,859,481	94,799	2,673,435
Purchased services	99,546	102,532	311	102,221	66,329
Supplies	29,214	30,090	11,761	18,329	24,035
Other	-	-	-	-	355
	9,737,573	9,939,700	9,338,380	601,320	8,937,916
Undistributed Expenditures:					
Student Support:					
Salaries	1,757,763	1,792,918	1,678,362	114,556	1,616,895
Benefits	705,170	726,325	660,897	65,428	649,801
Purchased services	255,829	260,946	410,103	(149,157)	507,290
Supplies	1,082	1,082	9	1,073	-
	2,719,844	2,781,271	2,749,371	31,900	2,773,986
Instructional Staff Support:					
Salaries	5,489	5,599	-	5,599	429
Benefits	1,105	1,127	-	1,127	3,225
Purchased services	541	541	1,267	(726)	1,585
Supplies	812	812	-	812	-
	7,947	8,079	1,267	6,812	5,239
General Administration:					
Salaries	180,581	184,193	167,645	16,548	163,098
Benefits	68,492	69,862	59,130	10,732	56,938
Purchased services	8,966	8,966	38,177	(29,211)	26,306
Supplies	10,820	10,820	2,776	8,044	5,895
Other	-	40,000	9,780	30,220	-
	268,859	313,841	277,508	36,333	252,237

Continued on next page.

See accompanying notes.

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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, 2021

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

	2021 BUDGET		2021		2020
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
Operations and Maintenance:					
Supplies	$ -	$ -	$ 15,835	$ (15,835)	$ -
Student Transportation:					
Salaries	442,445	491,294	496,415	(5,121)	494,930
Benefits	193,352	207,219	195,993	11,226	197,765
Purchased services	16,230	16,555	-	16,555	-
	652,027	715,068	692,408	22,660	692,695
Total Undistributed Expenditures	3,648,677	3,818,259	3,736,389	81,870	3,724,157
Total Expenditures	13,386,250	13,757,959	13,074,769	683,190	12,662,073
Revenues Over (Under) Expenditures	(9,373,312)	(9,438,429)	(8,756,022)	682,407	(8,500,303)
OTHER FINANCING SOURCES					
Transfers from other funds	9,100,000	9,100,000	8,750,000	(350,000)	8,475,000
Net Change in Fund Balance	(273,312)	(338,429)	(6,022)	332,407	(25,303)
FUND BALANCE, July 1	299,885	299,885	17,132	(282,753)	42,435
FUND BALANCE, June 30	$ 26,573	$ (38,544)	$ 11,110	$ 49,654	$ 17,132

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See accompanying notes.

LYON COUNTY SCHOOL DISTRICT

PROPRIETARY FUNDS
STATEMENT OF NET POSITION
JUNE 30, 2021
(WITH COMPARATIVE ACTUAL AMOUNTS FOR JUNE 30, 2020)

	GOVERNMENTAL ACTIVITIES INTERNAL SERVICE FUNDS	
	2021	2020
ASSETS		
Cash and investments	$ 3,428,668	$ 3,370,045
Cash with fiscal agent	283,195	364,500
Accounts receivable	21,276	14,726
Restricted cash	585,000	585,000
Total Assets	4,318,139	4,334,271
LIABILITIES		
Accounts payable	127,210	14,862
Incurred but unreported claims	901,000	2,251,000
Total Liabilities	1,028,210	2,265,862
NET POSITION		
Restricted for employee benefits program	$ 3,289,929	$ 2,068,409

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See accompanying notes.

LYON COUNTY SCHOOL DISTRICT

PROPRIETARY FUNDS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
YEAR ENDED JUNE 30, 2021

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

	GOVERNMENTAL ACTIVITIES INTERNAL SERVICE FUNDS	
	2021	2020
OPERATING REVENUES		
Charges for services	$ 7,379,496	$ 10,382,947
Refunds and rebates	844,077	383,851
	8,223,573	10,766,798
OPERATING EXPENSES		
Benefit claims	5,827,234	10,256,565
Purchased services	1,194,661	1,245,988
Other	(18,294)	55,729
Total Operating Expenses	7,003,601	11,558,282
Operating Income (Loss)	1,219,972	(791,484)
NONOPERATING REVENUES		
Earnings on investments	1,548	6,808
Change in Net Position	1,221,520	(784,676)
NET POSITION, July 1	2,068,409	2,853,085
NET POSITION, June 30	$ 3,289,929	$ 2,068,409

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See accompanying notes.

LYON COUNTY SCHOOL DISTRICT

PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2021

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

	GOVERNMENTAL ACTIVITIES INTERNAL SERVICE FUNDS	
	2021	2020
CASH FLOWS FROM OPERATING ACTIVITIES		
Premiums received from other funds	$ 7,378,194	$ 10,457,812
Refunds and rebates received	844,077	383,851
Payments of benefits	(7,111,462)	(9,207,293)
Insurance premiums and other payments	(1,135,039)	(1,288,792)
Net Cash Provided (Used) by Operating Activities	(24,230)	345,578
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest received on investments	1,548	6,808
Net Increase (Decrease) in Cash and Cash Equivalents	(22,682)	352,386
CASH AND CASH EQUIVALENTS, July 1	4,319,545	3,967,159
CASH AND CASH EQUIVALENTS, June 30	$ 4,296,863	$ 4,319,545
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating income (loss)	$ 1,219,972	$ (791,484)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Changes in assets and liabilities:		
Accounts receivable	(6,550)	74,865
Accounts payable	112,348	11,197
Incurred but unreported claims	(1,350,000)	1,051,000
Total Adjustments	(1,244,202)	1,137,062
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	$ (24,230)	$ 345,578

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See accompanying notes.

LYON COUNTY SCHOOL DISTRICT

DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2021
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020)

	2021 BUDGET		2021		2020
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
REVENUES					
Local Sources:					
Ad valorem taxes	$ 8,899,095	$ 8,899,095	$ 9,456,260	$ 557,165	$ 8,510,483
Earnings on investments	20,000	20,000	77,626	57,626	373,303
					399
Total Revenue	8,919,095	8,919,095	9,533,886	614,791	8,883,786
EXPENDITURES					
Debt Service:					
Principal retirement	6,254,000	6,254,000	5,065,000	1,189,000	5,370,000
Interest	1,986,568	1,986,568	2,026,265	(39,697)	1,850,379
Other	-	-	196,758	(196,758)	148,097
	8,240,568	8,240,568	7,288,023	952,545	7,368,476
Revenues Over (Under) Expenditures	678,527	678,527	2,245,863	1,567,336	1,515,310
OTHER FINANCING SOURCES (USES)					
Proceeds from refunding bonds	-	-	14,925,000	14,925,000	8,155,000
Bond premium	-	-	2,643,487	2,643,487	1,295,267
Payment to refunded bonds escrow agent	-	-	(18,503,000)	(18,503,000)	(9,265,000)
	-	-	(934,513)	(934,513)	185,267
Net Change in Fund Balance	678,527	678,527	1,311,350	632,823	1,700,577
FUND BALANCE, July 1	6,513,960	6,513,960	7,124,464	610,504	5,423,887
FUND BALANCE, June 30	$ 7,192,487	$ 7,192,487	$ 8,435,814	$ 1,243,327	$ 7,124,464

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LYON COUNTY SCHOOL DISTRICT

BOND PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2021
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020)

	2021 BUDGET		2021		2020
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
REVENUES					
Local Sources:					
Earnings on investments	$ -	$ -	$ 17,390	$ 17,390	$ 83,628
					400
EXPENDITURES					
Undistributed Expenditures:					
General Administration:					
Purchased services	-	-	-	-	144,968
Facilities Acquisition and Construction:					
Architectural and Engineering Services:					
Purchased services	-	-	230,362	(230,362)	615,963
Other	-	-	42,489	(42,489)	28,624
	-	-	272,851	(272,851)	644,587
Building Acquisition and Construction:					
Purchased services	7,500,000	7,500,000	5,615,417	1,884,583	40,038
Site Improvements:					
Purchased services	450,000	450,000	171,590	278,410	-
Other	-	-	4,785	(4,785)	-
	450,000	450,000	176,375	273,625	-
Building Improvements:					
Purchased services	4,100,000	4,100,000	737,723	3,362,277	1,824,340
Total Facilities Acquisition and Construction	12,050,000	12,050,000	6,802,366	5,247,634	2,508,965
Total Expenditures	12,050,000	12,050,000	6,802,366	5,247,634	2,653,933
Revenues Over (Under) Expenditures	(12,050,000)	(12,050,000)	(6,784,976)	5,265,024	(2,570,305)

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LYON COUNTY SCHOOL DISTRICT

BOND PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2021

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

	2021 BUDGET		2021		2020
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
OTHER FINANCING SOURCES					
Proceeds from bond sale	$ -	$ -	$ -	$ -	$ 15,013,000
					401
Net Change in Fund Balance	(12,050,000)	(12,050,000)	(6,784,976)	5,265,024	12,442,695
FUND BALANCE, July 1	17,721,603	17,721,603	13,484,299	(4,237,304)	1,041,604
FUND BALANCE, June 30	$ 5,671,603	$ 5,671,603	$ 6,699,323	$ 1,027,720	$ 13,484,299

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LYON COUNTY SCHOOL DISTRICT

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2021

(WITH COMPARATIVE ACTUAL AMOUNTS FOR JUNE 30, 2020)

	SPECIAL REVENUE FUNDS					
	FEDERAL GRANTS	INSURANCE LOSS	FEDERAL SCHOOL LUNCH	ADULT DIPLOMA	CLASS SIZE REDUCTION	PRIVATE DONATIONS & GRANTS
ASSETS						
Cash and investments	$ -	$ 109,135	$ 1,132,055	$ -	$ 202,604	$ 30,543
Receivables	5,687,461	-	181,930	150,469	-	-
Inventories	-	-	25,354	-	-	-
Total Assets	$ 5,687,461	$ 109,135	$ 1,339,339	$ 150,469	$ 202,604	$ 30,543
LIABILITIES						
Accounts payable	$ 460,570	$ -	$ 129,080	$ 24	$ -	$ -
Accrued payroll	613,953	-	72,931	18,514	202,594	-
Due to other funds	4,587,595	-	-	128,454	-	-
Unearned revenues	25,343	-	18,171	-	-	-
Total Liabilities	5,687,461	-	220,182	146,992	202,594	-
FUND BALANCES						
Nonspendable	-	-	25,354	-	-	-
Restricted	-	-	-	-	-	-
Assigned	-	109,135	1,093,803	3,477	10	30,543
Total Fund Balances	-	109,135	1,119,157	3,477	10	30,543
Total Liabilities and Fund Balances	$ 5,687,461	$ 109,135	$ 1,339,339	$ 150,469	$ 202,604	$ 30,543

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LYON COUNTY SCHOOL DISTRICT

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2021
(WITH COMPARATIVE ACTUAL AMOUNTS FOR JUNE 30, 2020)

	SPECIAL REVENUE FUNDS				CAPITAL PROJECTS FUNDS	
	STATE GRANTS	MEDICAID	NEW NEVADA PLAN	TOTAL	CAPITAL PROJECTS	BUILDING AND SITES
ASSETS						
Cash and investments	$ -	$ 32,502	$ 153,883	$ 1,660,722	$ 3,383,904	$ 218,131
Receivables	552,669	-	-	6,572,529	95,906	-
Inventories	-	-	-	25,354	-	-
Total Assets	$ 552,669	$ 32,502	$ 153,883	$ 8,258,605	$ 3,479,810	$ 218,131
LIABILITIES						
Accounts payable	$ 107,050	$ -	$ 105,501	$ 802,225	$ 819,517	$ -
Accrued payroll	30,988	11,967	48,382	999,329	-	-
Due to other funds	284,281	-	-	5,000,330	-	-
Unearned revenues	130,350	-	-	173,864	-	-
Total Liabilities	552,669	11,967	153,883	6,975,748	819,517	-
FUND BALANCES						
Nonspendable	-	-	-	25,354	-	-
Restricted	-	-	-	-	2,660,293	218,131
Assigned	-	20,535	-	1,257,503	-	-
Total Fund Balances	-	20,535	-	1,282,857	2,660,293	218,131
Total Liabilities and Fund Balances	$ 552,669	$ 32,502	$ 153,883	$ 8,258,605	$ 3,479,810	$ 218,131

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LYON COUNTY SCHOOL DISTRICT

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2021
(WITH COMPARATIVE ACTUAL AMOUNTS FOR JUNE 30, 2020)

	CAPITAL PROJECTS FUNDS		TOTAL NONMAJOR GOVERNMENTAL FUNDS	
	RES CONSTR TAX	TOTAL	2021	2020
ASSETS				
Cash and investments	$ 2,190,352	$ 5,792,387	$ 7,453,109	$ 5,358,647
Receivables	28,096	124,002	6,696,531	4,531,472
Inventories	-	-	25,354	26,000
Total Assets	$ 2,218,448	$ 5,916,389	$ 14,174,994	$ 9,916,119
LIABILITIES				
Accounts payable	$ -	$ 819,517	$ 1,621,742	$ 276,965
Accrued payroll	-	-	999,329	676,055
Due to other funds	-	-	5,000,330	2,466,076
Unearned revenues	-	-	173,864	1,065,291
Total Liabilities	-	819,517	7,795,265	4,484,387
FUND BALANCES				
Nonspendable	-	-	25,354	26,000
Restricted	2,218,448	5,096,872	5,096,872	4,629,177
Assigned	-	-	1,257,503	776,555
Total Fund Balances	2,218,448	5,096,872	6,379,729	5,431,732
Total Liabilities and Fund Balances	$ 2,218,448	$ 5,916,389	$ 14,174,994	$ 9,916,119

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LYON COUNTY SCHOOL DISTRICT

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

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

	SPECIAL REVENUE FUNDS					
	FEDERAL GRANTS	INSURANCE LOSS	FEDERAL SCHOOL LUNCH	ADULT DIPLOMA	CLASS SIZE REDUCTION	PRIVATE DONATIONS & GRANTS
REVENUES						
Local sources	$ -	$ -	$ 40,394	$ 1,510	$ -	$ 406,191
State sources	-	-	10,728	250,026	2,312,801	-
Federal sources	6,881,200	-	4,112,573	-	-	-
Total Revenues	6,881,200	-	4,163,695	251,536	2,312,801	406,191
EXPENDITURES						
Regular programs	1,647,119	-	-	-	2,312,801	2,989
Special programs	1,821,723	-	-	-	-	-
Vocational programs	120,963	-	-	-	-	-
Adult instruction	-	-	-	250,026	-	-
Other instructional programs	680,806	-	-	-	-	-
Support Services:						
Student support	1,732,368	-	-	-	-	-
Instructional staff support	527,413	-	-	-	-	3,004
General administration	64,688	-	-	-	-	-
School administration	-	-	-	-	-	-
Central services	207,823	-	-	-	-	-
Operations and maintenance	4,956	-	-	-	-	369,655
Student transportation	13,628	-	-	-	-	-
Noninstructional services:						
Food service	-	-	3,656,438	-	-	-
Community service	59,713	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-
Total Expenditures	6,881,200	-	3,656,438	250,026	2,312,801	375,648
Net Changes in Fund Balances	-	-	507,257	1,510	-	30,543
FUND BALANCE, July 1	-	109,135	611,900	1,967	10	-
FUND BALANCE, June 30	$ -	$ 109,135	$ 1,119,157	$ 3,477	$ 10	$ 30,543

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LYON COUNTY SCHOOL DISTRICT

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

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

	SPECIAL REVENUE FUNDS				CAPITAL PROJECTS FUNDS	
	STATE GRANTS	MEDICAID	NEW NEVADA PLAN	TOTAL	CAPITAL PROJECTS	BUILDING AND SITES
REVENUES						
Local sources	$ 3,543,120	$ -	$ -	3,991,215	$ 1,003,382	$ 14,303
State sources	-	-	135,600	2,709,155	-	-
Federal sources	-	145,618	-	11,139,391	-	-
Total Revenues	3,543,120	145,618	135,600	17,839,761	1,003,382	14,303
EXPENDITURES						
Regular programs	1,178,422	-	98,017	5,239,348	-	-
Special programs	5,581	-	-	1,827,304	-	-
Vocational programs	210,144	-	-	331,107	-	-
Adult instruction	-	-	-	250,026	-	-
Other instructional programs	-	-	-	680,806	-	-
Support Services:	-	-	-	-	-	-
Student support	1,097,730	108,122	1,994	2,940,214	-	-
Instructional staff support	170,035	-	36,000	736,452	-	-
General administration	-	96,504	-	161,192	-	-
School administration	-	-	-	-	-	-
Central services	680,164	-	-	887,987	-	-
Operations and maintenance	6,621	-	-	381,232	-	1,976
Student transportation	194,423	-	-	208,051	-	-
Noninstructional services:				-		
Food service	-	-	-	3,656,438	-	-
Community service	-	-	-	59,713	-	-
Facilities acquisition and construction	-	-	-	-	1,031,624	-
Total Expenditures	3,543,120	204,626	136,011	17,359,870	1,031,624	1,976
Net Changes in Fund Balances	-	(59,008)	(411)	479,891	(28,242)	12,327
FUND BALANCE, July 1	-	79,543	411	802,966	2,688,535	205,804
FUND BALANCE, June 30	$ -	$ 20,535	$ -	$ 1,282,857	$ 2,660,293	$ 218,131

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LYON COUNTY SCHOOL DISTRICT

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

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

	CAPITAL PROJECTS FUNDS		TOTALS	
	RES CONSTR TAX	TOTAL CAPITAL PROJECTS	2021	2020
REVENUES				
Local sources	$ 707,518	$ 1,725,203	$ 5,716,418	$ 1,965,373
State sources	-	-	2,709,155	8,653,818
Federal sources	-	-	11,139,391	7,763,107
Total Revenues	707,518	1,725,203	19,564,964	18,382,298
EXPENDITURES				
Regular programs	-	-	5,239,348	6,537,866
Special programs	-	-	1,827,304	2,696,968
Vocational programs	-	-	331,107	231,082
Adult instruction	-	-	250,026	202,490
Other instructional programs	-	-	680,806	111,400
Support Services:				
Student support	-	-	2,940,214	1,752,800
Instructional staff support	-	-	736,452	1,133,834
General administration	-	-	161,192	179,780
School administration	-	-	-	-
Central services	-	-	887,987	245,672
Operations and maintenance	-	1,976	383,208	1,110
Student transportation	-	-	208,051	126,117
Noninstructional services:				
Food service	-	-	3,656,438	3,752,840
Community service	-	-	59,713	85,742
Facilities acquisition and construction	223,497	1,255,121	1,255,121	565,832
Total Expenditures	223,497	1,257,097	18,616,967	17,623,533
Net Changes in Fund Balances	484,021	468,106	947,997	758,765
FUND BALANCE, July 1	1,734,427	4,628,766	5,431,732	4,672,967
FUND BALANCE, June 30	$ 2,218,448	$ 5,096,872	$ 6,379,729	$ 5,431,732

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LYON COUNTY SCHOOL DISTRICT

FEDERAL GRANTS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2021

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

	2021 BUDGET		2021		2020
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
REVENUES					
Federal Sources	$ -	$ 13,228,776	$ 6,881,200	$ (6,347,576)	$ 4,281,015
EXPENDITURES					
Regular Programs:					
Salaries	-	703,321	489,087	214,234	171,714
Benefits	-	1,040,508	913,700	126,808	56,209
Purchased services	-	749,070	194,729	554,341	22,401
Supplies	-	1,996,460	49,603	1,946,857	129,737
Property	-	14,850	-	14,850	-
Other	-	16,788	-	16,788	6,891
Total Regular Programs	-	4,520,997	1,647,119	2,873,878	386,952
Special Programs:					
Salaries	-	850,232	698,205	152,027	819,559
Benefits	-	485,311	260,346	224,965	323,157
Purchased services	-	705,850	446,427	259,423	264,926
Supplies	-	321,342	258,291	63,051	201,509
Property	-	158,454	158,454	-	-
Total Special Programs	-	2,521,189	1,821,723	699,466	1,609,151
Vocational Programs:					
Purchased services	-	3,712	1,000	2,712	-
Supplies	-	54,570	56,391	(1,821)	8,167
Property	-	63,576	63,572	4	103,449
Total Vocational Programs	-	121,858	120,963	895	111,616
Other Instructional Programs:					
Salaries	-	31,889	431,234	(399,345)	1,990
Benefits	-	5,122	13,626	(8,504)	185
Purchased services	-	60,495	8,074	52,421	18,967
Supplies	-	71,211	227,872	(156,661)	15,924
Total Other Instructional	-	168,717	680,806	(512,089)	37,066

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LYON COUNTY SCHOOL DISTRICT

FEDERAL GRANTS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2021

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

	2021 BUDGET		2021		2020
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
Undistributed Expenditures					
Student Support:					
Salaries	$ -	$ 319,030	$ 278,654	$ 40,376	$ 252,878
Benefits	-	71,063	69,359	1,704	49,9[illegible]09
Purchased services	-	1,134,813	472,707	662,106	236,118
Supplies	-	1,880,294	894,065	986,229	549,410
Property	-	17,191	17,191	-	-
Other	-	5,000	392	4,608	5,286
	-	3,427,391	1,732,368	1,695,023	1,093,660
Instructional Staff Support:					
Salaries	-	273,802	232,322	41,480	254,880
Benefits	-	93,769	82,514	11,255	64,064
Purchased services	-	310,056	172,109	137,947	394,189
Supplies	-	126,702	40,468	86,234	30,788
	-	804,329	527,413	276,916	743,921
General Administration:					
Salaries	-	-	-	-	2,078
Benefits	-	64,688	64,688	-	-
	-	64,688	64,688	-	2,078
Central Services:					
Salaries	-	189,683	138,556	51,127	125,773
Benefits	-	60,288	47,976	12,312	42,956
Purchased services	-	-	1,173	(1,173)	2,758
Supplies	-	105,541	20,118	85,423	4,997
	-	355,512	207,823	147,689	176,484
Operations and Maintenance:					
Supplies	-	10,824	4,956	5,868	-
Property	-	1,080,438	-	1,080,438	-
	-	1,091,262	4,956	1,086,306	-

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LYON COUNTY SCHOOL DISTRICT

FEDERAL GRANTS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2021
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020)

	2021 BUDGET		2021		2020
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
Student Transportation:					
Salaries	$ -	$ 8,069	$ 2,616	$ 5,453	$ 2,943
Benefits	-	1,779	962	817	455
Purchased services	-	20,042	10,050	9,992	7,658
Property	-	197,400	-	197,400	-
	-	227,290	13,628	213,662	11,056
Other Support Services:					
Food Service:					
Supplies	-	-	-	-	15,941
Property	-	-	-	-	7,348
	-	-	-	-	23,289
Community Service:					
Supplies	-	84,208	59,713	24,495	85,742
Total Undistributed Expenditures	-	6,054,680	2,610,589	3,444,091	2,136,230
Total Expenditures	-	13,387,441	6,881,200	6,506,241	4,281,015
Revenue Over (Under) Expenditures	-	(158,665)	-	158,665	-
FUND BALANCE, July 1	-	-	-	-	-
FUND BALANCE, June 30	$ -	$ (158,665)	$ -	$ 158,665	$ -

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LYON COUNTY SCHOOL DISTRICT

INSURANCE LOSS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2021

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

	2021 BUDGET		2021		2020
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
REVENUES	$ -	$ -	$ -	$ -	$ -
EXPENDITURES	-	-	-	-	-
Net Change in Fund Balance	-	-	-	-	-
FUND BALANCE, July 1	-	-	109,135	109,135	109,135
FUND BALANCE, June 30	$ -	$ -	$ 109,135	$ 109,135	$ 109,135

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LYON COUNTY SCHOOL DISTRICT

FEDERAL SCHOOL LUNCH FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2021

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

	2021 BUDGET		2021		2020
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
REVENUES					
Local Sources:					
Daily sales	$ 650,000	$ 650,000	$ 32,611	$ (617,389)	$ 489,140
Other local	25,000	25,000	7,783	(17,217)	18,475
	675,000	675,000	40,394	(634,606)	507,615
State Sources:					
State Match	30,000	30,000	10,728	(19,272)	10,775
Federal Sources:					
School Nutrition Programs	2,850,000	2,850,000	4,112,573	1,262,573	3,071,333
Total Revenue	3,555,000	3,555,000	4,163,695	608,695	3,589,723
EXPENDITURES					
Food Service Operations:					
Salaries	1,442,144	492,144	1,002,712	(510,568)	1,462,855
Benefits	430,460	246,460	312,714	(66,254)	392,502
Purchased services	122,900	1,322,900	286,793	1,036,107	128,937
Supplies	1,638,750	1,638,750	1,987,991	(349,241)	1,729,980
Property	142,500	142,500	-	142,500	12,563
Other	1,632	1,632	66,228	(64,596)	2,714
	3,778,386	3,844,386	3,656,438	187,948	3,729,551
Building Improvement:					
Purchased services	-	-	-	-	5,850
Total Expenditures	3,778,386	3,844,386	3,656,438	187,948	3,735,401
Net Change in Fund Balance	(223,386)	(289,386)	507,257	796,643	(145,678)
FUND BALANCE, July 1	311,798	311,798	611,900	300,102	757,578
FUND BALANCE, June 30	$ 88,412	$ 22,412	$ 1,119,157	$ 1,096,745	$ 611,900

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LYON COUNTY SCHOOL DISTRICT

ADULT DIPLOMA FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2021

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

	2021 BUDGET		2021		2020
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
REVENUES					
Local Sources:					
Tuition	$ -	$ -	$ 1,510	$ 1,510	$ -
State Sources:					413
State funding	-	250,097	250,026	(71)	202,490
Total Revenue	-	250,098	251,536	1,439	202,490
EXPENDITURES					
Salaries	-	154,837	154,804	33	134,535
Benefits	-	67,271	67,251	20	58,213
Purchased services	-	13,130	13,119	11	9,742
Supplies	-	14,860	14,852	8	-
Total Expenditures	-	250,098	250,026	72	202,490
Net Change in Fund Balance	-	-	1,510	1,367	-
FUND BALANCE, July 1	-	-	1,967	1,967	1,967
FUND BALANCE, June 30	$ -	$ -	$ 3,477	$ 3,334	$ 1,967

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LYON COUNTY SCHOOL DISTRICT

CLASS SIZE REDUCTION FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2021

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

	2021 BUDGET		2021		2020
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
REVENUES					
State Sources:					
State funding	$ 1,800,000	$ 2,312,801	$ 2,312,801	$ -	$ 2,571,037
EXPENDITURES					
Regular Programs:					
Salaries	1,250,000	1,613,699	1,613,699	-	1,793,200
Benefits	550,000	699,102	699,102	-	777,837
Total Expenditures	1,800,000	2,312,801	2,312,801	-	2,571,037
Net Change in Fund Balance	-	-	-	-	-
FUND BALANCE, July 1	-	-	10	10	10
FUND BALANCE, June 30	$ -	$ -	$ 10	$ 10	$ 10

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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, 2021

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

	2021 BUDGET		2021		2020
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
REVENUES					
Local Sources:					
Private donations and grants	$ -	$ 406,191	$ 406,191	$ -	$ 8,441
					415
EXPENDITURES					
Regular Programs:					
Salaries	-	413	413	-	-
Benefits	-	38	38	-	-
Supplies	-	2,538	2,538	-	8,441
	-	2,989	2,989	-	8,441
Undistributed Expenditures:					
Instructional Staff Support:					
Supplies	-	3,004	3,004	-	-
Operations and Maintenance:					
Supplies	-	369,655	369,655	-	-
Total Undistributed Expenditures	-	372,659	372,659	-	-
Total Expenditures	-	375,648	375,648	-	8,441
Net Change in Fund Balance	-	30,543	30,543	-	-
FUND BALANCE, July 1	-	-	-	-	-
FUND BALANCE, June 30	$ -	$ 30,543	$ 30,543	$ -	$ -

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LYON COUNTY SCHOOL DISTRICT

STATE GRANTS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2021

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

	2021 BUDGET		2021		2020
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
REVENUES					
State Sources	$ -	$ 4,195,468	$ 3,543,120	$ (652,348)	$ 4,676,916
EXPENDITURES					
Regular Programs:					
Salaries	-	1,192,928	176,604	1,016,324	1,469,044
Benefits	-	516,993	82,749	434,244	570,167
Purchased services	-	794,666	491,564	303,102	386,547
Supplies	-	504,124	427,505	76,619	795,977
Total Regular Programs	-	3,008,711	1,178,422	1,830,289	3,221,735
Special Programs:					
Salaries	-	-	55	(55)	808
Benefits	-	-	5	(5)	21
Purchased services	-	-	-	-	4,626
Supplies	-	3,000	5,521	(2,521)	7,186
Total Special Programs	-	3,000	5,581	(2,581)	12,641
Vocational Programs:					
Purchased services	-	2,725	2,725	-	3,066
Supplies	-	202,971	193,470	9,501	104,340
Property	-	14,099	13,949	150	12,060
Total Vocational Programs	-	219,795	210,144	9,651	119,466
Other Instructional Programs:					
Salaries	-	-	-	-	43,481
Benefits	-	-	-	-	30,853
Total Other Instructional	-	-	-	-	74,334
Undistributed Expenditures:					
Student Support:					
Salaries	-	54,149	150	53,999	50,639
Benefits	-	18,967	3	18,964	243
Purchased services	-	422,460	291,822	130,638	510,709
Supplies	-	884,676	805,755	78,921	32,898
Other	-	400	-	400	-
	-	1,380,652	1,097,730	282,922	594,489

Continued on next page.

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LYON COUNTY SCHOOL DISTRICT

STATE GRANTS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2021

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

	2021 BUDGET		2021		2020
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
Instructional Staff Support:					
Salaries	$ -	$ 157,302	$ 102,829	$ 54,473	$ 115,218
Benefits	-	63,523	41,806	21,717	34,425
Purchased services	-	177,200	-	177,200	196,792
Supplies	-	69,152	25,400	43,752	43,478
	-	467,177	170,035	297,142	389,913
General Administration:					
Purchased services	-	-	-	-	78,979
Central Services:					
Salaries	-	-	-	-	45,056
Benefits	-	-	-	-	16,538
Purchased services	-	15,000	15,000	-	7,594
Supplies	-	806,495	665,164	141,331	-
	-	821,495	680,164	141,331	69,188
Operations and Maintenance:					
Purchased services	-	-	1,110	(1,110)	1,110
Supplies	-	4,458	5,511	(1,053)	-
	-	4,458	6,621	(2,163)	1,110
Student Transportation:					
Purchased services	-	-	-	-	115,061
Supplies	-	137,355	194,423	(57,068)	-
	-	137,355	194,423	(57,068)	115,061
Total Undistributed Expenditures	-	2,811,137	2,148,973	662,164	1,248,740
Total Expenditures	-	6,042,643	3,543,120	2,499,523	4,676,916
Net Change in Fund Balance	-	(1,847,175)	-	1,847,175	-
FUND BALANCE, July 1	-	-	-	-	-
FUND BALANCE, June 30	$ -	$ (1,847,175)	$ -	$ 1,847,175	$ -

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LYON COUNTY SCHOOL DISTRICT

MEDICAID FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2021

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

	2021 BUDGET		2021		2020
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
REVENUES					
Federal Sources:					
Medicaid Program	$ 500,000	$ 500,000	$ 145,618	$ (354,382)	$ 410,759
EXPENDITURES					418
Special Programs:					
Student Support:					
Salaries	176,487	176,487	519	175,968	135,580
Benefits	86,598	86,598	6,173	80,425	56,714
Purchased services	125,000	125,000	96,594	28,406	79,154
Supplies	15,000	15,000	4,836	10,164	25,891
	403,085	403,085	108,122	294,963	297,339
General Administration:					
Salaries	46,688	46,688	47,950	(1,262)	44,841
Benefits	21,357	21,357	19,534	1,823	19,065
Purchased services	27,000	27,000	27,466	(466)	27,424
Supplies	1,511	1,511	1,554	(43)	7,393
	96,556	96,556	96,504	52	98,723
Total Expenditures	499,641	499,641	204,626	295,015	396,062
Net Change in Fund Balance	359	359	(59,008)	(59,367)	14,697
FUND BALANCE, July 1	19,218	19,218	79,543	60,325	64,846
FUND BALANCE, June 30	$ 19,577	$ 19,577	$ 20,535	$ 958	$ 79,543

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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, 2021

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

	2021 BUDGET		2021		2020
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
REVENUES					
State Sources:					
State funding	$ -	$ 135,600	$ 135,600	$ -	$ 1,192,600
					419
EXPENDITURES					
Regular Programs:					
Salaries	-	53,941	53,941	-	727,012
Benefits	-	1,864	1,864	-	294,724
Purchased services	-	-	-	-	34,656
Supplies	-	42,212	42,212	-	71,146
	-	98,017	98,017	-	1,127,538
Undistributed Expenditures:					
Student Support:					
Salaries	-	-	-	-	28,816
Benefits	-	-	-	-	1,095
Supplies	-	1,994	1,994	-	34,740
	-	1,994	1,994	-	64,651
Instructional Staff Support:					
Purchased services	-	36,000	36,000	-	-
Total Undistributed Expenditures	-	37,994	37,994	-	64,651
Total Expenditures	-	136,011	136,011	-	1,192,189
Net Change in Fund Balance	-	(411)	(411)	-	411
FUND BALANCE, July 1	-	411	411	-	-
FUND BALANCE, June 30	$ -	$ -	$ -	$ -	$ 411

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LYON COUNTY SCHOOL DISTRICT

CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2021

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

	2021 BUDGET		2021		2020
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
REVENUES					
Local Sources:					
Government Services Tax	$ 939,060	$ 939,060	$ 1,003,382	$ 64,322	$ 824,939
EXPENDITURES					
Facilities Acquisition and Construction:					
Architecture and Engineering:					
Purchased services	25,000	25,000	-	25,000	12,413
Building Acquisition and Construction:					
Purchased services	-	-	84,988	(84,988)	-
Supplies	-	-	40,153	(40,153)	-
Property	-	-	-	-	190,660
	-	-	125,141	(125,141)	190,660
Site Improvement:					
Purchased services	2,140,000	2,140,000	805,681	1,334,319	153,484
Building Improvements:					
Purchased services	300,000	300,000	95,790	204,210	126,340
Other	-	-	5,012	(5,012)	-
	300,000	300,000	100,802	199,198	126,340
Total Facilities Acquisition and Construction	2,465,000	2,465,000	1,031,624	1,433,376	482,897
Net Change in Fund Balance	(1,525,940)	(1,525,940)	(28,242)	1,497,698	342,042
FUND BALANCE, July 1	2,069,493	2,069,493	2,688,535	619,042	2,346,493
FUND BALANCE, June 30	$ 543,553	$ 543,553	$ 2,660,293	$ 2,116,740	$ 2,688,535

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LYON COUNTY SCHOOL DISTRICT

BUILDING AND SITES FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2021

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

	2021 BUDGET		2021		2020
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
REVENUES					
Local Sources:					
Rents	$ 9,600	$ 9,600	$ 10,000	$ 400	$ 9,600
Earnings on investments	-	-	4,303	4,303	11,092
	9,600	9,600	14,303	4,703	20,692
EXPENDITURES					
Undistributed Expenditures:					
Operations and Maintenance:					
Purchased services	-	-	1,976	(1,976)	-
Supplies	175,000	175,000	-	175,000	-
Total Expenditures	175,000	175,000	1,976	173,024	-
Net Change in Fund Balance	(165,400)	(165,400)	12,327	177,727	20,692
FUND BALANCE, July 1	194,712	194,712	205,804	11,092	185,112
FUND BALANCE, June 30	$ 29,312	$ 29,312	$ 218,131	$ 188,819	$ 205,804

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LYON COUNTY SCHOOL DISTRICT

RESIDENTIAL CONSTRUCTION TAX FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2021

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

	2021 BUDGET		2021		2020
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
REVENUES					
Local Sources:					
Residential Construction Tax	$ 288,000	$ 288,000	$ 706,512	$ 418,512	$ 598,848
Earnings on investments	-	-	1,006	1,006	4,838
Total Revenue	288,000	288,000	707,518	419,518	603,686
EXPENDITURES					
Facilities Acquisition and Construction:					
Architectural and Engineering Services:					
Purchased services	-	-	153,363	(153,363)	-
Building Acquisition/Construction:					
Purchased services	1,000,000	1,000,000	-	1,000,000	-
Supplies	366,000	366,000	-	366,000	-
	1,366,000	1,366,000	-	1,366,000	-
Site Improvement:					
Purchased services	250,000	250,000	-	250,000	-
Property	-	-	-	-	77,085
	250,000	250,000	-	250,000	77,085
Building Improvement:					
Supplies	-	-	70,134	(70,134)	-
Total Facilities Acquistion and Construction	1,616,000	1,616,000	223,497	1,392,503	77,085
Net Change in Fund Balance	(1,328,000)	(1,328,000)	484,021	1,812,021	526,601
FUND BALANCE, July 1	1,780,120	1,780,120	1,734,427	(45,693)	1,207,826
FUND BALANCE, June 30	$ 452,120	$ 452,120	$ 2,218,448	$ 1,766,328	$ 1,734,427

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LYON COUNTY SCHOOL DISTRICT

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2021
(WITH COMPARATIVE ACTUAL AMOUNTS AS OF JUNE 30, 2020)

	WORKERS COMPENSATION INSURANCE FUND	UNEMPLOY-MENT INSURANCE FUND	GROUP INSURANCE FUND	TOTALS 2021	TOTALS 2020
ASSETS					
Cash and cash equivalents	$ 1,942,652	$ 1,154,326	$ 331,690	$ 3,428,668	$ 3,370,045
Cash with fiscal agent	-	-	283,195	283,195	364,500
Accounts receivable	5,248	16,028	-	21,276	14,726
	1,947,900	1,170,354	614,885	3,733,139	3,749,271
Restricted cash	585,000	-	-	585,000	585,000
Total Assets	2,532,900	1,170,354	614,885	4,318,139	4,334,271
LIABILITIES					
Accounts payable	20,885	-	106,325	127,210	14,862
Incurred but unreported claims	901,000	-	-	901,000	2,251,000
Total Liabilities	921,885	-	106,325	1,028,210	2,265,862
NET POSITION					
Restricted for employee benefits program	$ 1,611,015	$ 1,170,354	$ 508,560	$ 3,289,929	$ 2,068,409

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LYON COUNTY SCHOOL DISTRICT

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
YEAR ENDED JUNE 30, 2021

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

	WORKERS COMPENSATION INSURANCE FUND	UNEMPLOY-MENT INSURANCE FUND	GROUP INSURANCE FUND	TOTALS 2021	TOTALS 2020
OPERATING REVENUES					
Charges for services	$ 581,928	$ 160,041	$ 6,637,527	$ 7,379,496	$ 10,382,947
Refunds and rebates	-	-	844,077	844,077	383,851
	581,928	160,041	7,481,604	8,223,573	10,766,798
OPERATING EXPENSES					
Benefit claims	(208,764)	4,866	6,031,132	5,827,234	10,256,565
Purchased services	238,490	-	956,171	1,194,661	1,245,988
Other	(18,294)	-	-	(18,294)	55,729
Total Operating Expenses	11,432	4,866	6,987,303	7,003,601	11,558,282
Operating Income (Loss)	570,496	155,175	494,301	1,219,972	(791,484)
NONOPERATING REVENUES					
Earnings on investments	1,206	-	342	1,548	6,808
Change in Net Position	571,702	155,175	494,643	1,221,520	(784,676)
NET POSITION, July 1	1,039,313	1,015,179	13,917	2,068,409	2,853,085
NET POSITION, June 30	$ 1,611,015	$ 1,170,354	$ 508,560	$ 3,289,929	$ 2,068,409

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LYON COUNTY SCHOOL DISTRICT

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2021

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

	WORKERS COMPENSATION INSURANCE FUND	UNEMPLOY-MENT INSURANCE FUND	GROUP INSURANCE FUND	TOTALS 2021	TOTALS 2020
CASH FLOWS FROM OPERATING ACTIVITIES					
Premiums received from other funds	$ 581,928	$ 158,739	$ 6,637,527	$ 7,378,194	$ 10,457,812
Refunds and rebates received	-	-	844,077	844,077	383,851
Payment of benefits	(90,236)	(4,866)	(7,016,360)	(7,111,462)	(9,207,293)
Insurance premiums and other	(219,421)	-	(915,618)	(1,135,039)	(1,288,792)
Net Cash Provided (Used) by Operating Activities	272,271	153,873	(450,374)	(24,230)	345,578
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest received on investments	1,206	-	342	1,548	6,808
Net Increase (Decrease) in Cash and Cash Equivalents	273,477	153,873	(450,032)	(22,682)	352,386
CASH AND CASH EQUIVALENTS, July 1	2,254,175	1,000,453	1,064,917	4,319,545	3,967,159
CASH AND CASH EQUIVALENTS, June 30	$ 2,527,652	$ 1,154,326	$ 614,885	$ 4,296,863	$ 4,319,545
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES					
Operating income (loss)	$ 570,496	$ 155,175	$ 494,301	$ 1,219,972	$ (791,484)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Changes in assets and liabilities:					
Accounts receivable	(5,248)	(1,302)	-	(6,550)	74,865
Accounts payable	6,023	-	106,325	112,348	11,197
Incurred but not reported claims	(299,000)	-	(1,051,000)	(1,350,000)	1,051,000
Total Adjustments	(298,225)	(1,302)	(944,675)	(1,244,202)	1,137,062
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	$ 272,271	$ 153,873	$ (450,374)	$ (24,230)	$ 345,578

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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, 2021

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

	2021 BUDGET		2021		2020
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
OPERATING REVENUES					
Charges for services	$ 580,000	$ 580,000	$ 581,928	$ 1,928	$ 423,088
OPERATING EXPENSES					
Benefits	580,000	580,000	(208,764)	788,764	599,611
Purchased services	135,000	135,000	238,490	(103,490)	72,870
Other	50	50	(18,294)	18,344	55,729
	715,050	715,050	11,432	703,618	728,210
Operating Income (Loss)	(135,050)	(135,050)	570,496	705,546	(305,122)
NONOPERATING REVENUES					
Earnings on investments	10,000	10,000	1,206	(8,794)	5,800
Change in Net Position	(125,050)	(125,050)	571,702	696,752	(299,322)
NET POSITION, July 1	1,163,635	1,163,635	1,039,313	(124,322)	1,338,635
NET POSITION, June 30	$ 1,038,585	$ 1,038,585	$ 1,611,015	$ 572,430	$ 1,039,313

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LYON COUNTY SCHOOL DISTRICT

WORKERS COMPENSATION INSURANCE FUND
SCHEDULE OF CASH FLOWS - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2021

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

	2021 BUDGET		2021		2020
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
CASH FLOWS FROM OPERATING ACTIVITIES					
Charges for services	$ 600,000	$ 600,000	$ 581,928	$ (18,072)	$ 494,246
Payment of benefits	(500,000)	(500,000)	(90,236)	409,764	(599,611)
Insurance premiums paid, other payments	(145,000)	(145,000)	(219,421)	(74,421)	(113,737)
Net Cash Provided (Used) By Operating Activities	(45,000)	(45,000)	272,271	317,271	(219,102)
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest received on investments	10,000	10,000	1,206	(8,794)	5,800
Net Increase (Decrease) in Cash and Cash Equivalents	(35,000)	(35,000)	273,477	308,477	(213,302)
CASH AND CASH EQUIVALENTS, July 1	2,457,477	2,457,477	2,254,175	(203,302)	2,467,477
CASH AND CASH EQUIVALENTS, June 30	$ 2,422,477	$ 2,422,477	$ 2,527,652	$ 105,175	$ 2,254,175
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES					
Operating income (loss)	$ -	$ -	$ 570,496	$ 570,496	$ (305,122)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Changes in assets and liabilities:					
Accounts receivable	-	-	(5,248)	(5,248)	71,158
Accounts payable	-	-	6,023	6,023	14,862
Incurred but not reported claims	-	-	(299,000)	(299,000)	-
Total Adjustments	-	-	(298,225)	(298,225)	86,020
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	$ -	$ -	$ 272,271	$ 272,271	$ (219,102)

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LYON COUNTY SCHOOL DISTRICT

UNEMPLOYMENT INSURANCE FUND
SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2021

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

	2021 BUDGET		2021		2020
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
OPERATING REVENUES					
Charges for services	$ 155,000	$ 155,000	$ 160,041	$ 5,041	$ 156,569
OPERATING EXPENSES					
Benefits	20,000	20,000	4,866	15,134	4,926
Change in Net Position	135,000	135,000	155,175	20,175	151,643
NET POSITION, July 1	998,536	998,536	1,015,179	16,643	863,536
NET POSITION, June 30	$ 1,133,536	$ 1,133,536	$ 1,170,354	$ 36,818	$ 1,015,179

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LYON COUNTY SCHOOL DISTRICT

UNEMPLOYMENT INSURANCE FUND
SCHEDULE OF CASH FLOWS - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2021

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

	2021 BUDGET		2021		2020
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
CASH FLOWS FROM OPERATING ACTIVITIES					
Charges for services	$ 155,000	$ 155,000	$ 158,739	$ 3,739	$ 160,276
Payment of benefits	(35,000)	(35,000)	(4,866)	30,134	(6,654)
Net Cash Provided By Operating Activities	120,000	120,000	153,873	33,873	153,622
CASH AND CASH EQUIVALENTS, July 1	966,831	966,831	1,000,453	33,622	846,831
CASH AND CASH EQUIVALENTS, June 30	$ 1,086,831	$ 1,086,831	$ 1,154,326	$ 67,495	$ 1,000,453
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES					
Operating income	$ -	$ -	$ 155,175	$ 155,175	$ 151,643
Adjustments to reconcile operating income to net cash provided by operating activities:					
Changes in assets and liabilities:					
Accounts receivable	-	-	(1,302)	(1,302)	3,707
Accounts payable	-	-	-	-	(1,728)
Total Adjustments	-	-	(1,302)	(1,302)	1,979
NET CASH PROVIDED BY OPERATING ACTIVITIES	$ -	$ -	$ 153,873	$ 153,873	$ 153,622

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LYON COUNTY SCHOOL DISTRICT

GROUP INSURANCE FUND
SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2021

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

	2021 BUDGET		2021		2020
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
OPERATING REVENUES					
Charges for services	$ -	$ -	$ 6,637,527	$ 6,637,527	$ 9,803,290
Refunds and rebates	-	-	844,077	844,077	383,851
	-	-	7,481,604	7,481,604	10,187,141
OPERATING EXPENSES					
Benefits	-	-	6,031,132	(6,031,132)	9,652,028
Purchased services	-	-	956,171	(956,171)	1,173,118
	-	-	6,987,303	(6,987,303)	10,825,146
Operating Income (Loss)	-	-	494,301	494,301	(638,005)
NONOPERATING REVENUES					
Earnings on investments	-	-	342	342	1,008
Change in Net Position	-	-	494,643	494,643	(636,997)
NET POSITION, July 1	652,851	652,851	13,917	(638,934)	650,914
NET POSITION, June 30	$ 652,851	$ 652,851	$ 508,560	$ (144,291)	$ 13,917

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LYON COUNTY SCHOOL DISTRICT

GROUP INSURANCE FUND
SCHEDULE OF CASH FLOWS - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2021
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020)

	2021 BUDGET		2021		2020
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
CASH FLOWS FROM OPERATING ACTIVITIES					
Charges for services received	$ 75,000	$ 75,000	$ 6,637,527	$ 6,562,527	$ 9,803,290
Refunds and rebates received	-	-	844,077	844,077	383,851
Payment of benefits	-	-	(7,016,360)	(7,016,360)	(8,601,028)
Payment for services and other	-	-	(915,618)	(915,618)	(1,175,055)
Net Cash Provided (Used) By Operating Activities	75,000	75,000	(450,374)	(525,374)	411,058
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES					
Cash transferred to other funds	(35,000)	(35,000)	-	35,000	-
CASH FLOWS FROM INVESTING ACTIVITIES					
Earnings on investments	-	-	342	-	1,008
Net Increase (Decrease) in Cash and Cash Equivalents	40,000	40,000	(450,032)	(490,374)	412,066
CASH AND CASH EQUIVALENTS, July 1	692,851	692,851	1,064,917	372,066	652,851
CASH AND CASH EQUIVALENTS, June 30	$ 732,851	$ 732,851	$ 614,885	$ (118,308)	$ 1,064,917
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES					
Operating income (loss)	$ -	$ -	$ 494,301	$ 494,301	$ (638,005)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:					
Changes in assets and liabilities:					
Accounts payable	-	-	106,325	106,325	(1,937)
Claims incurred but not reported	-	-	(1,051,000)	(1,051,000)	1,051,000
Total Adjustments	-	-	(944,675)	(944,675)	1,049,063
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	$ -	$ -	$ (450,374)	$ (450,374)	$ 411,058

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LYON COUNTY SCHOOL DISTRICT

SCHEDULE OF STUDENT ACTIVITY ACCOUNTS
YEAR ENDED JUNE 30, 2021

	BALANCE JULY 1, 2020	NET CHANGE	BALANCE JUNE 30, 2021
YERINGTON ELEMENTARY			
Assets:			
Cash and investments	$ 9,583	$ 1,799	$ 11,382
Liabilities:			
Due to student groups	$ 9,583	$ 1,799	$ 11,382
YERINGTON INTERMEDIATE			
Assets:			
Cash and investments	$ 30,835	$ 3,456	$ 34,291
Liabilities:			
Due to student groups	$ 30,835	$ 3,456	$ 34,291
YERINGTON HIGH			
Assets:			
Cash and investments	$ 247,048	$ (92,449)	$ 154,599
Liabilities:			
Due to student groups	$ 247,048	$ (92,449)	$ 154,599
SMITH VALLEY SCHOOLS			
Assets:			
Cash and investments	$ 43,872	$ 6,208	$ 50,080
Liabilities:			
Due to student groups	$ 43,872	$ 6,208	$ 50,080
SILVER STAGE ELEMENTARY			
Assets:			
Cash and investments	$ 25,484	$ (4,382)	$ 21,102
Liabilities:			
Due to student groups	$ 25,484	$ (4,382)	$ 21,102

Continued on next page.

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LYON COUNTY SCHOOL DISTRICT

SCHEDULE OF STUDENT ACTIVITY ACCOUNTS
YEAR ENDED JUNE 30, 2021

	BALANCE JULY 1, 2020	NET CHANGE	BALANCE JUNE 30, 2021
SILVER STAGE MIDDLE			
Assets:			
Cash and investments	$ 1,747	$ (1,505)	$ 242
Liabilities:			
Due to student groups	$ 1,747	$ (1,505)	$ 242
SILVER STAGE HIGH			
Assets:			
Cash and investments	$ 41,058	$ 5,824	$ 46,882
Liabilities:			
Due to student groups	$ 41,058	$ 5,824	$ 46,882
SILVERLAND MIDDLE			
Assets:			
Cash and investments	$ 35,706	$ 12,714	$ 48,420
Liabilities:			
Due to student groups	$ 35,706	$ 12,714	$ 48,420
FERNLEY ELEMENTARY			
Assets:			
Cash and investments	$ 14,366	$ (1,501)	$ 12,865
Liabilities:			
Due to student groups	$ 14,366	$ (1,501)	$ 12,865
COTTONWOOD ELEMENTARY			
Assets:			
Cash and investments	$ 3,972	$ 4,173	$ 8,145
Liabilities:			
Due to student groups	$ 3,972	$ 4,173	$ 8,145

Continued on next page.

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LYON COUNTY SCHOOL DISTRICT

SCHEDULE OF STUDENT ACTIVITY ACCOUNTS
YEAR ENDED JUNE 30, 2021

	BALANCE JULY 1, 2020	NET CHANGE	BALANCE JUNE 30, 2021
EAST VALLEY ELEMENTARY			
Assets:			
Cash and investments	$ 10,055	$ 1,901	$ 11,956
Liabilities:			
Due to student groups	$ 10,055	$ 1,901	$ 11,956
FERNLEY INTERMEDIATE			
Assets:			
Cash and investments	$ 26,769	$ 8,469	$ 35,238
Liabilities:			
Due to student groups	$ 26,769	$ 8,469	$ 35,238
FERNLEY HIGH			
Assets:			
Cash and investments	$ 248,352	$ (55,553)	$ 192,799
Liabilities:			
Due to student groups	$ 248,352	$ (55,553)	$ 192,799
DAYTON ELEMENTARY			
Assets:			
Cash and investments	$ 22,099	$ 3,001	$ 25,100
Liabilities:			
Due to student groups	$ 22,099	$ 3,001	$ 25,100
SUTRO ELEMENTARY			
Assets:			
Cash and investments	$ 17,171	$ (841)	$ 16,330
Liabilities:			
Due to student groups	$ 17,171	$ (841)	$ 16,330

Continued on next page.

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LYON COUNTY SCHOOL DISTRICT

SCHEDULE OF STUDENT ACTIVITY ACCOUNTS
YEAR ENDED JUNE 30, 2021

	BALANCE JULY 1, 2020	NET CHANGE	BALANCE JUNE 30, 2021
RIVERVIEW ELEMENTARY			
Assets:			
Cash and investments	$ 6,232	$ 18,186	$ 24,418
Liabilities:			
Due to student groups	$ 6,232	$ 18,186	$ 24,418
DAYTON INTERMEDIATE			
Assets:			
Cash and investments	$ 34,640	$ (25,279)	$ 9,361
Liabilities:			
Due to student groups	$ 34,640	$ (25,279)	$ 9,361
DAYTON HIGH			
Assets:			
Cash and investments	$ 132,225	$ (2,286)	$ 129,939
Liabilities:			
Due to student groups	$ 132,225	$ (2,286)	$ 129,939
TOTALS			
Assets:			
Cash and investments	$ 951,214	$ (118,064)	$ 833,150
Liabilities:			
Due to student groups	$ 951,214	$ (118,064)	$ 833,150

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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, 2021, 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.

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Summary of Opinions

Opinion Unit	Type of Opinion
Governmental Activities	Qualified
General Fund, Special Education, Debt Service, and Bond Projects funds	Unmodified
Aggregate Remaining Fund Information	Qualified

Basis for Qualified Opinions on the Governmental Activities and Aggregate Remaining Fund Information

Accounting principles generally accepted in the United States of America require that when student activity funds meet the criteria of District involvement, the student activity funds must be reported as special revenue funds, in accordance with the provisions of Governmental Accounting Standards Board Statement No. 84, *Fiduciary Activities*, effective as of July 1, 2020. Due to certain personnel limitations of the District during the year ended June 30, 2021, the various steps necessary to effectuate the proper reporting of the student activity funds in a special revenue fund were not completed as of June 30, 2021. Accordingly, the student activity funds are reported as agency funds within the fiduciary fund type category. The amount by which this departure from generally accepted accounting principles affects the net position of the District's governmental activities is an understatement of $833,150 as of June 30, 2021. The affect on the change in net position for the year ended June 30, 2021 is also understated by $118,064, which represents the net change in student activity funds' balance for the year then ended.

The amount by which this departure affects the aggregate remaining fund information is an overstatement of assets by $833,150 and an overstatement of liabilities by $833,150, resulting in no effect on the net position of the aggregate remaining fund information as of June 30, 2021.

Qualified Opinions

In our opinion, except for the effects of the matter described in the "Basis for Qualified Opinions on the Governmental Activities and the Aggregate Remaining Fund Information," paragraph, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities and the aggregate remaining fund information of the Lyon County School District as of June 30, 2021, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of each major fund of the Lyon County School District as of June 30, 2021, and the changes in its financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

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Other Matters

Required Supplementary Information

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

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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 combining and individual nonmajor fund financial statements and 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 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, 2020 and have issued our report thereon dated January 19, 2021, which expressed an unmodified opinion on the respective financial statements of the governmental activities, each major fund, and the aggregate remaining fund information. The summarized comparative information presented in the basic financial statements as of and for the year ended June 30, 2020, is consistent with the audited financial statements from which it has been derived.

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The nonmajor combining and individual fund financial statements and schedules related to the 2020 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 2020 financial statements. The information has been subjected to the auditing procedures applied in the audit of the 2020 basic financial statements and certain other additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare those financial statements or to those financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. The individual fund financial statements and schedules are consistent in relation to the basic financial statements from which they have been derived.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 23, 2022 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.

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Reno, Nevada
January 23, 2022

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, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated January 23, 2022.

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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 #2021-1 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.

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Reno, Nevada
January 23, 2022

SCHEDULE OF FINDINGS
RELATED TO THE FINANCIAL STATEMENT AUDIT
YEAR ENDED JUNE 30, 2021

FINDING – FINANCIAL STATEMENT AUDIT

Finding #2021-1 - Material Weakness

This is a partial repeat of Finding #2020-1. (Refer to the Schedule of Prior Year Findings.) While progress was made, these findings are again noted as of June 30, 2021 and for the year then ended.

Certain accounting tasks were not being completed routinely, timely or accurately. While not intending to be a complete listing of such tasks, the following were deemed to be most significant:

- Monthly bank reconciliations were not being consistently agreed to the general ledger sub-accounts for cash and investments. (Partial repeat of Finding #2020-1.)
- Procedures for analysis and reconciliation of federal and state grant revenues and expenditures could be strengthened through better coordination between the Business office and the Grants office. (Repeat of Finding #2020-1.)
- The transactions related to the District's medical self-insurance (group health insurance) were not recorded in the District's general ledger until the year-end financial audit. (Repeat of Finding #2020-1.)
- The procedures necessary to properly implement the provisions of Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*, for the District's student activity funds were not completed prior to June 30, 2021.

A complete bank reconciliation compares the bank statement balance to the respective balances in the general ledger accounts. Bank reconciliations reduce the risk that errors on the part of the bank or District will remain undetected.

The Business and Finance office oversees accounting for federal and state grants. Routine analysis of grant revenue and expenditures ensures that reimbursement requests are being completed accurately and timely, thereby assisting in maintaining proper levels of cash flow.

The District contracted with a third-party provider for the payment of health claims and the administration of the group health insurance program. Nevertheless, transactions should have been recorded in the District's general ledger throughout the year as opposed to being recorded during the conduct of the annual financial audit. It should be noted that the District discontinued its self-insurance program as of December 31, 2020.

GASB Statement No. 84, *Fiduciary Activities*, regarding the District's student activity funds became effective as of July 1, 2020. Because all steps necessary for the proper implementation of this statement could not be completed as of June 30, 2021, the financial statement reporting of the student activity funds is not in accordance with the provisions of GASB Statement No. 84. As such, the Independent Auditors' Report has been modified to reflect an opinion qualification due to this departure from generally accepted accounting principles.

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SCHEDULE OF FINDINGS
RELATED TO THE FINANCIAL STATEMENT AUDIT
YEAR ENDED JUNE 30, 2021

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.

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Superintendent
Wayne Workman

Deputy Superintendent
Tim Logan

Board President
Holly Villines

Board Clerk
Phil Cowee

Board of Trustees
Barbara Jones
Neal McIntyre
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 23, 2022

To Whom it May Concern:

The District recognizes a partial repeat of previous year findings. Although all findings haven't been addressed completely, substantial improvement has been made despite the continual interruptions an inefficiencies presented by the ongoing Covid Pandemic. The business office added a ½ position to their personnel in May of 2021 providing necessary resources to address these findings.

- Bank Reconciliations – all cash transactions are monitored and reconciled in a timely fashion. District personnel continue to work to find the best solution to simplify our current ledger system to alleviate existing convolutions.
- Federal and State Grants – Increased coordination exists between the grants and business office. While this was still a work in progress at fiscal year-end, restructuring of the grants office and additional time working together has provided development of better practices.
- District Self-insured Medical – The District continued to monitor claims costs beyond the closing of the active insurance period. Closing transactions have now been recorded. A small potential for old claims activity exists and will be handled appropriately.
- GASB 84 – A special revenue account was created to allow for budgeting of student funds but was not included in the Final budget for fiscal year 2021. Funds have been appropriately budgeted for fiscal year 2022 to satisfy the requirements of GASB 84.

The District continues to work toward the complete resolution of all findings and progress has been made from the close of fiscal year 21 to the time of this report. It is anticipated that all findings will be resolved at by current fiscal year-end.

Thank you,

Spencer Winward

Spencer Winward
Finance Manager/Comptroller
Lyon County School District

LYON COUNTY SCHOOL DISTRICT

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2021

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.

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2021

District's Original Response to the Finding (included in the June 30, 2020 audit):

Please refer to page 110 for the District's response to this finding, dated January 20, 2021.

Status as of June 30, 2021:

The comment included in the finding with respect to the capital asset register has been sufficiently resolved. For all other comments comprising Finding #2020-1, we noted that the progress was not sufficient to deem them as being resolved; therefore, they have been repeated in the June 30, 2021 audit, as *Finding #2021-1*.

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DISTRICT RESPONSE TO JUNE 30, 2020
FINDING #2020-1

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. 447

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

DRAFT

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

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LYON COUNTY SCHOOL DISTRICT

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FINANCIAL STATEMENTS &
SUPPLEMENTARY INFORMATION

Fiscal Year Ended
June 30, 2021

SILVA, SCEIRINE
& ASSOCIATES, LLC
CERTIFIED PUBLIC ACCOUNTANTS

LYON COUNTY SCHOOL DISTRICT

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SILVA, SCEIRINE
& ASSOCIATES, LLC
CERTIFIED PUBLIC ACCOUNTANTS

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

INDEPENDENT AUDITORS' REPORT

To the Board of 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, 2021, 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.

Summary of Opinions

Opinion Unit	Type of Opinion
Governmental Activities	Qualified
General Fund, Special Education, Debt Service, and Bond Projects funds	Unmodified
Aggregate Remaining Fund Information	Qualified

Basis for Qualified Opinions on the Governmental Activities and Aggregate Remaining Fund Information

Accounting principles generally accepted in the United States of America require that when student activity funds meet the criteria of District involvement, the student activity funds must be reported as special revenue funds, in accordance with the provisions of Governmental Accounting Standards Board Statement No. 84, *Fiduciary Activities*, effective as of July 1, 2020. Due to certain personnel limitations of the District during the year ended June 30, 2021, the various steps necessary to effectuate the proper reporting of the student activity funds in a special revenue fund were not completed as of June 30, 2021. Accordingly, the student activity funds are reported as agency funds within the fiduciary fund type category. The amount by which this departure from generally accepted accounting principles affects the net position of the District's governmental activities is an understatement of $833,150 as of June 30, 2021. The affect on the change in net position for the year ended June 30, 2021 is also understated by $118,064, which represents the net change in student activity funds' balance for the year then ended.

The amount by which this departure affects the aggregate remaining fund information is an overstatement of assets by $833,150 and an overstatement of liabilities by $833,150, resulting in no effect on the net position of the aggregate remaining fund information as of June 30, 2021.

Qualified Opinions

In our opinion, except for the effects of the matter described in the "Basis for Qualified Opinions on the Governmental Activities and the Aggregate Remaining Fund Information," paragraph, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities and the aggregate remaining fund information of the Lyon County School District as of June 30, 2021, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of each major fund of the Lyon County School District as of June 30, 2021, and the changes in financial position of each major fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

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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 combining and individual nonmajor fund financial statements and 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 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, 2020 and have issued our report thereon dated January 19, 2021, which expressed an unmodified opinion on the respective financial statements of the governmental activities, each major fund, and the aggregate remaining fund information. The summarized comparative information presented in the basic financial statements as of and for the year ended June 30, 2020, 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 2020 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 2020 financial statements. The information has been subjected to the auditing procedures applied in the audit of the 2020 basic financial statements and certain other additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare those financial statements or to those financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. The individual fund financial statements and schedules are consistent in relation to the basic financial statements from which they have been derived.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 23, 2022 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.

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Silva, Sciarini & Assoc, LLC

Reno, Nevada
January 23, 2022

LYON COUNTY SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2021

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, 2021. We encourage readers to read it in conjunction with the financial statements, which immediately follow this section.

FINANCIAL HIGHLIGHTS

- The District's net position increased by $6.1 million for FY21, which followed an increase of $2.5 million in FY20 and $6.5 million in FY19.

- The District's governmental funds decreased slightly by $929 thousand in FY21, compared to an increase of $16.7 million in FY20, and an increase of $2.4 million in FY19. 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.

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.

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. The District did not implement the provisions of Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*, as it relates to its student activity funds. Accordingly, the Independent Auditors' Report for June 30, 2021 has been modified for qualified opinions on the opinion units affected. i.e. governmental activities and the aggregate remaining fund information.

Notes to Financial Statements

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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, 2021, the District's net investment in capital assets was $72.5 million. Total net position (deficit) includes $8.4 million restricted for servicing long-term debt; $5.1 million restricted for capital projects that will not be paid through the use of the bond proceeds in the Bond Projects Fund, and $3.3 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 (as amended) and 75, respectively. Those liabilities and their related deferred outflows and inflows totaled $106.4 million at year end, compared to $103.3 million as of June 30, 2020.

Following is a summary of the District's net position (deficit) as of June 30, 2021 and 2020:

DISTRICT'S NET POSITION (DEFICIT)

	2021	2020	Change $	Change %
		(In Millions)		
Assets				
Current assets	$ 45.0	$ 46.7	$ (1.7)	-3.6%
Net capital assets	121.6	117.2	4.4	3.8%
Total Assets	166.6	163.9	2.7	1.6%
Deferred Outflows	27.5	18.9	8.6	45.5%
Liabilities				
Current liabilities	16.3	16.8	(0.5)	-3.0%
Long-term liabilities	177.5	169.0	8.5	5.0%
Total Liabilities	193.8	185.8	8.0	4.3%
Deferred Inflows	7.4	10.3	(2.9)	-28.2%
Net Position (Deficit)				
Net investment in capital assets	72.5	68.8	3.7	5.4%
Restricted	16.8	13.8	3.0	21.7%
Unrestricted	(96.4)	(95.9)	(0.5)	-0.5%
Total Net Position (Deficit)	$ (7.1)	$ (13.3)	6.2	46.6%

As mentioned, a case could be made that the largest impact on the District's financial statement in 2021 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 $106.4 million as of June 30, 2021. 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 $99.3 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 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 seventh consecutive year, revenues increased – this year by over $4.0 million, or 3.6%. This increase was lead primarily by an 11.1% increase in property taxes as well as an 8.8% increase in 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.

DISTRICT'S CHANGES IN NET POSITION

	Governmental Activities	
	2021	2020
Revenues	*(In Millions)*	
Program Revenues:		
Charges for services	$ -	$ 0.5
Grants and contributions	22.7	20.8
General Revenues:		
Property taxes	21.5	19.4
Local school support taxes	13.6	12.5
Government service taxes	3.6	2.9
Unrestricted State aid	50.8	52.0
Other revenues	1.4	1.5
Total Revenues	113.6	109.6
Expenses		
Instructional services	56.5	57.5
Support services	40.1	39.2
Food service and other	3.8	3.9
Facilities acquisitions and construction	5.2	4.6
Interest on long-term debt	1.9	1.9
Total Expenses	107.5	107.1
Change in Net Position	$ 6.1	$ 2.5

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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, 2021 fund balance of $32.2 million, a decrease of $2.5 million from the June 30, 2020 fund balance of $34.7 million. The governmental fund balance includes $8.4 million which is considered restricted for debt service and $11.8 million restricted for capital projects. In addition, $245 thousand in inventories are deemed to be the nonspendable component of fund balance. The remaining governmental fund balance is either assigned ($8.2 million) or unassigned ($3.5 million).

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.

	2017	2018	2019	2020	2021
		(In Millions)			
Revenues	$88.2	$91.1	$95.7	$99.2	$102.3
Expenditures	87.2	93.4	93.2	97.5	99.8
Fund Balances	7.7	5.4	7.9	9.5	12.0

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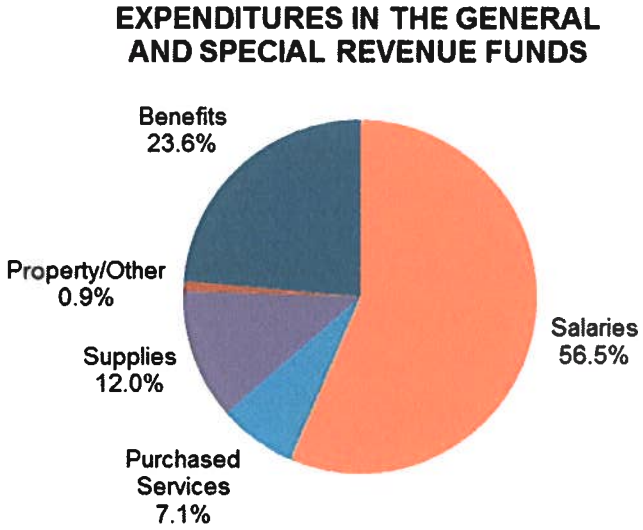
Education is labor intensive as evidenced by the following graphic of expenditures by object group. Salaries and benefits for the General Fund and the special revenue funds approximated 80.1% of the funds' total expenditures for the fiscal year ended June 30, 2021, compared to 81.6% for FY 20. The chart below shows the composition of expenditures in the General Fund and the special revenue funds for FY21:



The Debt Service Fund's balance of $8.4 million as of June 30, 2021 is approximately 104% of the debt service requirement for the FY ending June 30, 2022, compared to 115% last year. The fund's balance of $8.4 million in addition to the budgeted revenues for FY22 of $9.8 million are sufficient to cover the FY22 debt service requirement (principal and interest payments) of $8.1 million.

The District has four capital projects funds, including the Bond Projects Fund, a major fund, which is used to account for proceeds of bond sales; related interest earnings and capital expenditures. During the year, $6.8 million was spent from this fund in accordance with the District's Capital Improvement Plan. The June 30, 2021 fund balance of $6.7 million is restricted for future capital expenditures.

The other three capital projects funds are used to accumulate resources, primarily Governmental Services Tax (58% of the funds' revenues) and the Residential Construction Tax (41% 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 $1.3 million during the year, leaving a combined fund balance of $5.1 million as of June 30, 2021, compared to $4.6 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, 2021 and 2020 are as follows:

Capital Assets (Net of Depreciation)

	2021	2020
	(In Millions)	
Land	$ 8.8	$ 8.8
Construction in progress	7.9	1.6
Buildings and improvements	84.9	86.8
Infrastructure	11.6	12.1
Equipment and vehicles	8.4	7.9
	$ 121.6	$ 117.2

Long-term Debt

As of June 30, 2021, the District had $50.6 million of general obligation bonded debt outstanding, plus $6.4 million in unamortized bond premiums which are being amortized over the lives of the applicable bond issues.

Currently, the District has authorization from the Lyon County Debt Management Commission to issue general obligation bonds. The District reserves the right to issue additional bonds at any time legal requirements are met. As of June 30, 2021, the District had $290.3 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 $1.7 million for compensated absences; $108 million in net pension liability, and $17.2 million for other postemployment benefits (OPEB).

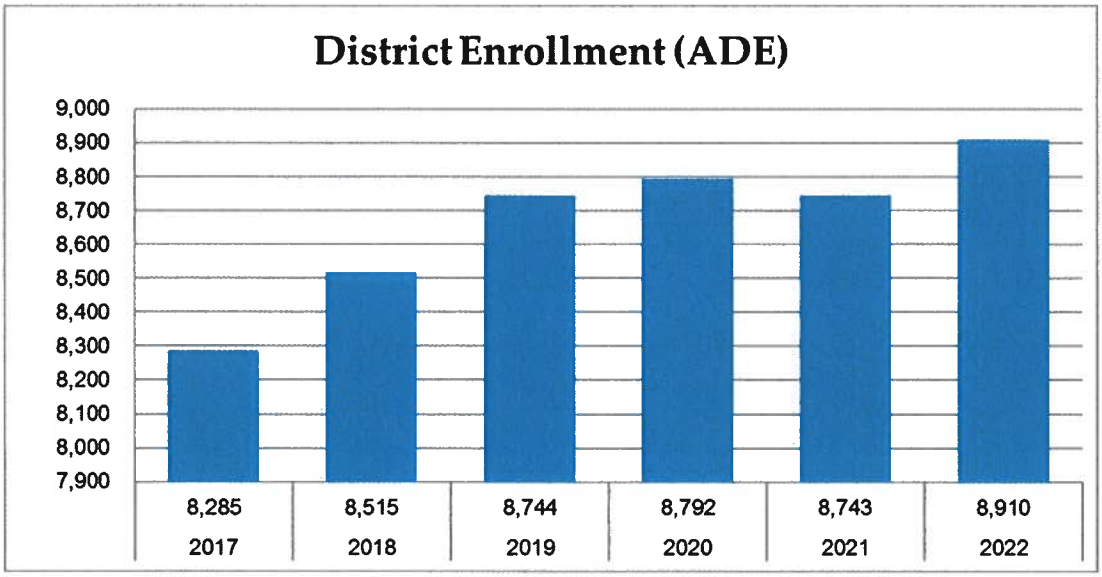
ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

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 2017 through 2022:



The District's per-pupil support rate for FY21 was $7,836, compared to $7,724 for FY20.

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

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 FY20.

The DSA formula may 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.

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.

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LYON COUNTY SCHOOL DISTRICT

STATEMENT OF NET POSITION (DEFICIT)
JUNE 30, 2021

	Governmental Activities
ASSETS	
Cash and investments	$ 34,468,082
Receivables	9,752,179
Inventories	244,614
Restricted cash	585,000
Capital assets not being depreciated	16,725,838
Capital assets, net of accumulated depreciation	104,846,639
Total Assets	166,622,352
DEFERRED OUTFLOWS OF RESOURCES	
Deferred charge on refunding	1,182,404
Deferred outflows related to pensions and OPEB	26,264,108
	27,446,512
Total Assets and Deferred Outflows of Resources	194,068,864
LIABILITIES	
Accounts and claims payable	3,382,154
Accrued liabilities	5,312,245
Incurred but unreported claims	901,000
Unearned revenues	258,831
Noncurrent liabilities:	
Due within one year	6,470,975
Due in more than one year	52,191,636
Obligation for other postemployment benefits	17,186,731
Net pension liability	108,145,312
Total Liabilities	193,848,884
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows related to pensions and OPEB	7,366,278
Total Liabilities and Deferred Inflows of Resources	201,215,162
NET POSITION (DEFICIT)	
Net investment in capital assets	72,517,323
Restricted for:	
Debt service	8,435,814
Employee benefit programs	3,289,929
Capital projects	5,096,872
Unrestricted	(96,486,236)
Total Net Position (Deficit)	$ (7,146,298)

See accompanying notes.

LYON COUNTY SCHOOL DISTRICT

STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2021

PROGRAMS / FUNCTIONS	EXPENSES	PROGRAM REVENUES: CHARGES FOR SERVICES	PROGRAM REVENUES: GRANTS AND CONTRIBUTIONS: OPERATING	PROGRAM REVENUES: GRANTS AND CONTRIBUTIONS: CAPITAL	NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION
Instruction	$ (56,481,024)	$ -	$ 10,581,191	$ -	$ (45,899,833)
Support Services	(40,078,264)	-	7,508,287	-	(32,569,977)
Facilities Acquisition and Construction	(5,214,193)	-	-	531,054	(4,683,139)
Food Service and Community Services	(3,786,180)	41,904	4,123,301	-	379,025
Interest and other costs of long-term debt	(1,879,442)	-	-	-	(1,879,442)
	$ (107,439,103)	$ 41,904	$ 22,212,779	$ 531,054	(84,653,366)
					468
General Revenues:					
Property taxes					21,544,551
Local school support taxes					13,626,218
Governmental services tax					3,571,466
Earnings on investments					101,701
Other local sources					1,186,234
State aid not restricted to specific purpose					50,767,222
Total General Revenues					90,797,392
Change in Net Position (Deficit)					6,144,026
NET POSITION (DEFICIT), July 1, 2020					(13,290,324)
NET POSITION (DEFICIT), June 30, 2021					$ (7,146,298)

See accompanying notes.

LYON COUNTY SCHOOL DISTRICT

BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2021
(WITH COMPARATIVE ACTUAL AMOUNTS AS OF JUNE 30, 2020)

	GENERAL FUND	SPECIAL EDUCATION FUND	DEBT SERVICE FUND	BOND PROJECTS FUND
ASSETS				
Cash and investments	$ 7,114,975	$ 959,022	$ 8,488,098	$ 6,741,015
Receivables	2,964,109	37,580	32,683	-
Due from other funds	5,000,330	-	-	-
Inventories	219,260	-	-	-
Total Assets	$ 15,298,674	$ 996,602	$ 8,520,781	$ 6,741,015
LIABILITIES				
Accounts payable	$ 1,591,510	$ -	$ -	$ 41,692
Accrued payroll	3,034,177	985,492	-	-
Due to other funds	-	-	-	-
Unearned revenue	-	-	84,967	-
Total Liabilities	4,625,687	985,492	84,967	41,692
FUND BALANCES				
Nonspendable	219,260	-	-	-
Restricted	-	-	8,435,814	6,699,323
Assigned	6,971,513	11,110	-	-
Unassigned	3,482,214	-	-	-
Total Fund Balances	10,672,987	11,110	8,435,814	6,699,323
Total Liabilities and Fund Balances	$ 15,298,674	$ 996,602	$ 8,520,781	$ 6,741,015

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See accompanying notes.

LYON COUNTY SCHOOL DISTRICT

BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2021
(WITH COMPARATIVE ACTUAL AMOUNTS AS OF JUNE 30, 2020)

	OTHER GOVERNMENTAL FUNDS	TOTALS 2021	TOTALS 2020
ASSETS			
Cash and investments	$ 7,453,109	$ 30,756,219	$ 34,780,719
Receivables	6,696,531	9,730,903	7,410,824
Due from other funds	-	5,000,330	2,466,076
Inventories	25,354	244,614	179,152
Total Assets	$ 14,174,994	$ 45,732,066	$ 44,836,771
LIABILITIES			
Accounts payable	$ 1,621,742	$ 3,254,944	$ 1,603,941
Accrued payroll	999,329	5,018,998	4,878,328
Due to other funds	5,000,330	5,000,330	2,466,076
Unearned revenue	173,864	258,831	1,150,258
Total Liabilities	7,795,265	13,533,103	10,098,603
FUND BALANCES			
Nonspendable	25,354	244,614	179,152
Restricted	5,096,872	20,232,009	25,237,529
Assigned	1,257,503	8,240,126	2,901,216
Unassigned	-	3,482,214	6,420,271
Total Fund Balances	6,379,729	32,198,963	34,738,168
Total Liabilities and Fund Balances	$ 14,174,994	$ 45,732,066	$ 44,836,771

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See accompanying notes.

LYON COUNTY SCHOOL DISTRICT

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

Total Fund Balance - Governmental Funds	$ 32,198,963
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.	121,572,477
General obligation bonds are not reported as fund liabilities since they will not be paid with current resources.	(50,605,000)
Premiums related to long-term debt are not capitalized and amortized in the fund statements since they do not represent available resources.	(6,373,573)
Unamortized amounts on refundings are not recognized in the funds.	1,182,404
The liability for interest on general obligation bonds is reported in the fund statements when due and as accrued in the Statement of Activities.	(293,247)
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.	(12,560,163)
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.	(95,558,088)
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.	3,289,929
Total Net Position (Deficit) - Governmental Activities	$ (7,146,298)

See accompanying notes.

LYON COUNTY SCHOOL DISTRICT

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

(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2020)

	GENERAL FUND	SPECIAL EDUCATION FUND	DEBT SERVICE FUND	BOND PROJECTS FUND
REVENUES				
Local sources	$ 28,753,691	$ -	$ 9,533,886	$ 17,390
State sources	50,767,222	4,318,747	-	-
Federal sources	627,229	-	-	-
Total Revenues	80,148,142	4,318,747	9,533,886	17,390
EXPENDITURES				
Regular programs	32,553,088	-	-	-
Special programs	258,870	9,338,380	-	-
Vocational programs	1,589,305	-	-	-
Adult instruction	9,205	-	-	-
Other instructional programs	1,999,520	-	-	-
Extra-curricular activities	1,067,523	-	-	-
Support services:				
Student support	3,257,580	2,749,371	-	-
Instructional staff support	1,394,385	1,267	-	-
General administration	2,039,830	277,508	-	-
School administration	7,896,042	-	-	-
Central services	5,185,467	-	-	-
Operations and maintenance	8,240,048	15,835	-	-
Student transportation	3,920,163	692,408	-	-
Noninstructional services:				
Food service	-	-	-	-
Community service	-	-	-	-
Facilities acquisition and construction	-	-	-	6,802,366
Debt service:				
Principal	-	-	5,065,000	-
Interest	-	-	2,026,265	-
Other	-	-	196,758	-
Total Expenditures	69,411,026	13,074,769	7,288,023	6,802,366
Revenues Over (Under) Expenditures	10,737,116	(8,756,022)	2,245,863	(6,784,976)
OTHER FINANCING SOURCES (USES)				
Sales of capital assets	5,330	-	-	-
Proceeds from refunding bonds	-	-	14,925,000	-
Proceeds from bond sales	-	-	-	-
Bond premium	-	-	2,643,487	-
Payments to refunded bond escrow agent	-	-	(18,503,000)	-
Transfers (to) from other funds	(8,750,000)	8,750,000	-	-
Total Other Financing Sources (Uses)	(8,744,670)	8,750,000	(934,513)	-
Net Change in Fund Balances	1,992,446	(6,022)	1,311,350	(6,784,976)
FUND BALANCE, July 1	8,680,541	17,132	7,124,464	13,484,299
FUND BALANCE, June 30	$ 10,672,987	$ 11,110	$ 8,435,814	$ 6,699,323

See accompanying notes.

LYON COUNTY SCHOOL DISTRICT

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

(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2020)

	OTHER GOVERNMENTAL FUNDS	TOTALS 2021	TOTALS 2020
REVENUES			
Local sources	$ 5,716,418	$ 44,021,385	$ 36,888,838
State sources	2,709,155	57,795,124	64,810,099
Federal sources	11,139,391	11,766,620	7,933,157
Total Revenues	19,564,964	113,583,129	109,632,094
EXPENDITURES			
Regular programs	5,241,929	37,795,017	37,817,487
Special programs	1,824,723	11,421,973	11,903,753
Vocational programs	331,107	1,920,412	1,716,524
Adult instruction	250,026	259,231	209,703
Other instructional programs	680,806	2,680,326	2,066,660
Extra-curricular activities	-	1,067,523	1,432,972
Support services:			
Student support	2,940,214	8,947,165	7,648,747
Instructional staff support	736,452	2,132,104	2,842,025
General administration	161,192	2,478,530	2,611,628
School administration	-	7,896,042	7,637,162
Central services	887,987	6,073,454	5,256,341
Operations and maintenance	383,208	8,639,091	8,224,364
Student transportation	208,051	4,820,622	4,431,331
Noninstructional services:			
Food service	3,656,438	3,656,438	3,752,840
Community service	59,713	59,713	85,742
Facilities acquisition and construction	1,255,121	8,057,487	3,074,797
Debt service:			
Principal	-	5,065,000	5,370,000
Interest	-	2,026,265	1,850,379
Other	-	196,758	148,097
Total Expenditures	18,616,967	115,193,151	108,080,552
Revenues Over (Under) Expenditures	947,997	(1,610,022)	1,551,542
OTHER FINANCING SOURCES (USES)			
Sales of capital assets		5,330	-
Proceeds from refunding bonds	-	14,925,000	8,155,000
Proceeds from bond sales	-	-	15,013,000
Bond premium	-	2,643,487	1,295,267
Payments to refunded bond escrow agent	-	(18,503,000)	(9,265,000)
Transfers (to) from other funds	-	-	-
Total Other Financing Sources (Uses)	-	(929,183)	15,198,267
Net Change in Fund Balances	947,997	(2,539,205)	16,749,809
FUND BALANCE, July 1	5,431,732	34,738,168	17,988,359
FUND BALANCE, June 30	$ 6,379,729	$ 32,198,963	$ 34,738,168

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, 2021

Net Change in Fund Balances - Governmental Funds	$ (2,539,205)
Amounts reported for governmental activities in the Statement of Activities are different because:	
Capital outlays to purchase or build capital assets are reported in governmental funds as expenditures. However, for governmental activities those costs are reported in the Statement of Net Position and allocated over their estimated useful lives as annual depreciation expense in the Statement of Activities.	4,307,059
In the Statement of Activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	474 10,601
Issuance of new debt is a resource in the governmental funds, but increases long-term liabilities in the Statement of Net Position.	(14,925,000)
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.	(2,140,628)
Change in pension expense related to deferred items.	(2,073,404)
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.	(169,879)
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.	23,568,000
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	(70,717)
The full cost of postemployment benefits to current employees earned during the current year and the amortization of the past cost is recognized as an expense in the Statement of Activities while only the current contributions are reported in the fund statements.	(1,044,321)
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.	1,221,520
Change in Net Position (Deficit)	$ 6,144,026

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, 2021
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020)

	2021 BUDGET		2021		2020
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
REVENUES					
Local Sources:					
Property taxes	$ 11,376,036	$ 11,376,036	$ 12,088,291	$ 712,255	$ 10,879,262
Sales taxes	12,854,689	12,854,689	13,626,218	771,529	12,519,536
Franchise fees	150,000	150,000	386,475	236,475	318,157
Government services tax	2,400,869	2,400,869	2,568,084	167,215	2,111,065
Earnings on investments	15,000	15,000	1,376	(13,624)	6,742
Other local revenue	26,000	46,000	83,247	37,247	121,289
	26,822,594	26,842,594	28,753,691	1,911,097	25,956,051
State Sources:					
Distributive School Fund	51,520,678	51,315,856	50,767,222	(548,634)	51,994,511
Federal Sources:					
E-Rate funds	462,000	462,000	531,054	69,054	66,533
Forest Service	25,000	25,000	96,175	71,175	103,517
	487,000	487,000	627,229	140,229	170,050
Total Revenue	78,830,272	78,645,450	80,148,142	1,502,692	78,120,612
EXPENDITURES					
Regular Programs:					
Instruction:					
Salaries	22,147,531	22,811,957	21,861,937	950,020	20,390,402
Benefits	9,252,533	9,530,109	9,878,539	(348,430)	9,683,536
Purchased services	217,248	223,765	76,987	146,778	185,293
Supplies	1,925,226	1,112,068	732,980	379,088	1,014,320
Other	6,985	7,195	2,645	4,550	6,070
Total Regular Programs	33,549,523	33,685,094	32,553,088	1,132,006	31,279,621
Special Programs:					
Gifted and Talented:					
Salaries	208,939	215,207	180,792	34,415	189,184
Benefits	83,404	88,483	78,078	10,405	79,685
Total Special Programs	292,343	303,690	258,870	44,820	268,869

Continued on next page.

See accompanying notes.

LYON COUNTY SCHOOL DISTRICT

GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2021
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020)

	2021 BUDGET		2021		2020
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
Vocational Programs:					
Salaries	$ 1,096,083	$ 1,151,325	$ 1,053,084	$ 98,241	$ 967,179
Benefits	452,368	479,917	440,449	39,468	408,915
Purchased services	36,922	36,922	24,331	12,591	15,028
Supplies	78,833	81,198	70,660	10,538	93,238
Other	1,209	1,209	781	428	1,082
Total Vocational Programs	1,665,415	1,750,571	1,589,305	161,266	1,485,442
Other Instructional Programs:					
Salaries	1,367,718	1,448,977	1,395,733	53,244	1,380,194
Benefits	557,477	590,890	591,129	(239)	572,549
Purchased services	30,934	30,934	-	30,934	-
Supplies	17,463	17,812	12,658	5,154	2,517
Total Other Instructional Programs	1,973,592	2,088,613	1,999,520	89,093	1,955,260
Adult Education:					
Salaries	24,642	24,642	1,266	23,376	418
Benefits	5,511	5,511	227	5,284	-
Purchased services	11,975	11,975	1,625	10,350	4,830
Supplies	11,975	11,975	6,087	5,888	1,965
Total Adult Education	54,103	54,103	9,205	44,898	7,213
Extra-Curricular Activities:					
Co-Curricular:					
Salaries	323,088	323,088	183,320	139,768	233,612
Benefits	12,289	12,289	25,524	(13,235)	8,216
Purchased services	12,075	12,075	-	12,075	(2,722)
Supplies	5,987	5,987	498	5,489	3,365
Other	61,132	61,132	1,095	60,037	25,385
	414,571	414,571	210,437	204,134	267,856

Continued on next page.

See accompanying notes.

LYON COUNTY SCHOOL DISTRICT

GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2021
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020)

	2021 BUDGET		2021		2020
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
Athletics:					
Salaries	$ 739,269	$ 739,269	$ 623,337	$ 115,932	$ 580,132
Benefits	73,847	73,847	59,190	14,657	52,446
Purchased services	174,629	174,629	61,164	113,465	144,132
Supplies	117,750	117,750	104,633	13,117	130,648
Other	393,103	393,103	8,762	384,341	257,758
	1,498,598	1,498,598	857,086	641,512	1,165,116
Total Extra-Curricular Activities	1,913,169	1,913,169	1,067,523	845,646	1,432,972
Undistributed Expenditures:					
Student Support:					
Salaries	2,251,999	2,347,039	2,247,006	100,033	2,172,870
Benefits	888,031	930,792	927,455	3,337	900,493
Purchased services	126,731	126,731	324	126,407	21,921
Supplies	17,038	17,720	82,795	(65,075)	26,677
Other	449	449	-	449	-
	3,284,248	3,422,731	3,257,580	165,151	3,121,961
Instructional Staff Support:					
Salaries	1,158,535	1,181,706	964,922	216,784	1,091,268
Benefits	404,676	412,770	311,761	101,009	351,412
Purchased services	132,793	132,793	17,520	115,273	95,425
Supplies	299,911	311,907	108,773	203,134	160,595
Other	3,492	3,492	(8,591)	12,083	4,252
	1,999,407	2,042,668	1,394,385	648,283	1,702,952
General Administration:					
Salaries	818,937	835,316	852,920	(17,604)	807,351
Benefits	528,302	538,868	620,885	(82,017)	624,063
Purchased services	316,058	558,058	445,189	112,869	378,630
Supplies	26,885	26,885	21,363	5,522	29,519
Other	172,489	110,489	99,473	11,016	195,080
	1,862,671	2,069,616	2,039,830	29,786	2,034,643

Continued on next page.

See accompanying notes.

LYON COUNTY SCHOOL DISTRICT

GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2021
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020)

	2021 BUDGET		2021		2020
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
School Administration:					
Salaries	$ 5,494,037	$ 5,603,918	$ 5,425,904	$ 178,014	$ 5,247,522
Benefits	2,057,933	2,099,092	2,042,040	57,052	1,940,107
Purchased services	192,583	192,583	229,974	(37,391)	248,679
Supplies	187,332	219,825	186,898	32,927	185,952
Property	31,133	31,133	-	31,133	-
Other	10,976	12,976	11,226	1,750	14,902
	7,973,994	8,159,527	7,896,042	263,485	7,637,162
Central Services:					
Salaries	1,936,682	1,975,416	1,847,355	128,061	1,821,646
Benefits	639,402	652,190	543,399	108,791	570,150
Purchased services	1,000,759	1,250,759	1,238,729	12,030	1,389,592
Supplies	1,164,509	1,750,000	1,516,026	233,974	837,083
Property	428,777	445,928	32,175	413,753	385,680
Other	27,585	27,585	7,783	19,802	6,518
	5,197,714	6,101,878	5,185,467	916,411	5,010,669
Operation and Maintenance:					
Salaries	3,508,595	3,478,767	3,320,277	158,490	3,293,540
Benefits	1,246,619	1,201,551	1,143,221	58,330	1,115,995
Purchased services	1,343,113	1,607,131	1,658,571	(51,440)	1,581,562
Supplies	2,082,894	2,208,697	2,105,004	103,693	2,224,218
Property	24,947	24,947	-	24,947	-
Other	9,979	30,378	12,975	17,403	7,939
	8,216,147	8,551,471	8,240,048	311,423	8,223,254
Student Transportation:					
Salaries	2,123,714	2,146,188	1,959,419	186,769	1,873,627
Benefits	815,641	821,954	718,726	103,228	699,300
Purchased services	300,561	312,583	259,471	53,112	341,730
Supplies	483,948	533,306	549,161	(15,855)	430,292
Property	100,000	450,000	393,584	56,416	530,150
Other	(448,800)	(300,000)	39,802	(339,802)	(262,580)
	3,375,064	3,964,031	3,920,163	43,868	3,612,519

Continued on next page.

See accompanying notes.

LYON COUNTY SCHOOL DISTRICT

GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2021
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020)

	2021 BUDGET		2021		2020
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
Total Undistributed Expenditures	$ 31,909,245	$ 34,311,922	$ 31,933,515	$ 2,378,407	$ 31,343,160
Total Expenditures	71,357,390	74,107,162	69,411,026	4,696,136	67,772,537
Revenues Over Expenditures	7,472,882	4,538,288	10,737,116	6,198,828	10,348,075
OTHER FINANCING (USES)					
Sales of capital assets	-	-	5,330	5,330	-
Transfers (to) from other funds	(9,100,000)	(9,100,000)	(8,750,000)	350,000	(8,475,000)
Contingency	(500,000)	(500,000)	-	500,000	-
Total Other Financing (Uses)	(9,600,000)	(9,600,000)	(8,744,670)	855,330	(8,475,000)
Net Change in Fund Balance	(2,127,118)	(5,061,712)	1,992,446	7,054,158	1,873,075
FUND BALANCE, July 1	5,257,459	8,500,000	8,680,541	180,541	6,807,466
FUND BALANCE, June 30	$ 3,130,341	$ 3,438,288	$ 10,672,987	$ 7,234,699	$ 8,680,541

See accompanying notes.

LYON COUNTY SCHOOL DISTRICT

SPECIAL EDUCATION FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2021

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

	2021 BUDGET		2021		2020
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
REVENUES					
State Sources:					
Distributive School Fund	$ 4,012,938	$ 4,319,530	$ 4,318,747	$ (783)	$ 4,161,770
EXPENDITURES					
Special Programs:					
Instruction:					
Salaries	6,789,124	6,852,798	6,466,827	385,971	6,173,762
Benefits	2,819,689	2,954,280	2,859,481	94,799	2,673,435
Purchased services	99,546	102,532	311	102,221	66,329
Supplies	29,214	30,090	11,761	18,329	24,035
Other	-	-	-	-	355
	9,737,573	9,939,700	9,338,380	601,320	8,937,916
Undistributed Expenditures:					
Student Support:					
Salaries	1,757,763	1,792,918	1,678,362	114,556	1,616,895
Benefits	705,170	726,325	660,897	65,428	649,801
Purchased services	255,829	260,946	410,103	(149,157)	507,290
Supplies	1,082	1,082	9	1,073	-
	2,719,844	2,781,271	2,749,371	31,900	2,773,986
Instructional Staff Support:					
Salaries	5,489	5,599	-	5,599	429
Benefits	1,105	1,127	-	1,127	3,225
Purchased services	541	541	1,267	(726)	1,585
Supplies	812	812	-	812	-
	7,947	8,079	1,267	6,812	5,239
General Administration:					
Salaries	180,581	184,193	167,645	16,548	163,098
Benefits	68,492	69,862	59,130	10,732	56,938
Purchased services	8,966	8,966	38,177	(29,211)	26,306
Supplies	10,820	10,820	2,776	8,044	5,895
Other	-	40,000	9,780	30,220	-
	268,859	313,841	277,508	36,333	252,237

Continued on next page.

See accompanying notes.

LYON COUNTY SCHOOL DISTRICT

SPECIAL EDUCATION FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2021

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

	2021 BUDGET		2021		2020
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
Operations and Maintenance:					
Supplies	$ -	$ -	$ 15,835	$ (15,835)	$ -
Student Transportation:					
Salaries	442,445	491,294	496,415	(5,121)	494,930
Benefits	193,352	207,219	195,993	11,226	197,765
Purchased services	16,230	16,555	-	16,555	-
	652,027	715,068	692,408	22,660	692,695
Total Undistributed Expenditures	3,648,677	3,818,259	3,736,389	81,870	3,724,157
Total Expenditures	13,386,250	13,757,959	13,074,769	683,190	12,662,073
Revenues Over (Under) Expenditures	(9,373,312)	(9,438,429)	(8,756,022)	682,407	(8,500,303)
OTHER FINANCING SOURCES					
Transfers from other funds	9,100,000	9,100,000	8,750,000	(350,000)	8,475,000
Net Change in Fund Balance	(273,312)	(338,429)	(6,022)	332,407	(25,303)
FUND BALANCE, July 1	299,885	299,885	17,132	(282,753)	42,435
FUND BALANCE, June 30	$ 26,573	$ (38,544)	$ 11,110	$ 49,654	$ 17,132

See accompanying notes.

LYON COUNTY SCHOOL DISTRICT

PROPRIETARY FUNDS
STATEMENT OF NET POSITION
JUNE 30, 2021
(WITH COMPARATIVE ACTUAL AMOUNTS FOR JUNE 30, 2020)

	GOVERNMENTAL ACTIVITIES INTERNAL SERVICE FUNDS	
	2021	2020
ASSETS		
Cash and investments	$ 3,428,668	$ 3,370,045
Cash with fiscal agent	283,195	364,500
Accounts receivable	21,276	14,726
Restricted cash	585,000	585,000
Total Assets	4,318,139	4,334,271
LIABILITIES		
Accounts and claims payable	127,210	14,862
Incurred but unreported claims	901,000	2,251,000
Total Liabilities	1,028,210	2,265,862
NET POSITION		
Restricted for employee benefits program	$ 3,289,929	$ 2,068,409

See accompanying notes.

LYON COUNTY SCHOOL DISTRICT

PROPRIETARY FUNDS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
YEAR ENDED JUNE 30, 2021
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020)

	GOVERNMENTAL ACTIVITIES INTERNAL SERVICE FUNDS	
	2021	2020
OPERATING REVENUES		
Charges for services	$ 7,379,496	$ 10,382,947
Refunds and rebates	844,077	383,851
	8,223,573	10,766,798
OPERATING EXPENSES		
Benefit claims	5,827,234	10,256,565
Purchased services	1,194,661	1,245,988
Other	(18,294)	55,729
Total Operating Expenses	7,003,601	11,558,282
Operating Income (Loss)	1,219,972	(791,484)
NONOPERATING REVENUES		
Earnings on investments	1,548	6,808
Change in Net Position	1,221,520	(784,676)
NET POSITION, July 1	2,068,409	2,853,085
NET POSITION, June 30	$ 3,289,929	$ 2,068,409

See accompanying notes.

LYON COUNTY SCHOOL DISTRICT

PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2021
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020)

	GOVERNMENTAL ACTIVITIES INTERNAL SERVICE FUNDS	
	2021	2020
CASH FLOWS FROM OPERATING ACTIVITIES		
Premiums received from other funds	$ 7,378,194	$ 10,457,812
Refunds and rebates received	844,077	383,851
Payments of benefits	(7,111,462)	(9,207,293)
Insurance premiums and other payments	(1,135,039)	(1,288,792)
Net Cash Provided (Used) by Operating Activities	(24,230)	345,578
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest received on investments	1,548	6,808
Net Increase (Decrease) in Cash and Cash Equivalents	(22,682)	352,386
CASH AND CASH EQUIVALENTS, July 1	4,319,545	3,967,159
CASH AND CASH EQUIVALENTS, June 30	$ 4,296,863	$ 4,319,545
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating income (loss)	$ 1,219,972	$ (791,484)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Changes in assets and liabilities:		
Accounts receivable	(6,550)	74,865
Accounts and claims payable	112,348	11,197
Incurred but unreported claims	(1,350,000)	1,051,000
Total Adjustments	(1,244,202)	1,137,062
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	$ (24,230)	$ 345,578

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See accompanying notes.

LYON COUNTY SCHOOL DISTRICT

FIDUCIARY FUNDS
STATEMENT OF FIDUCIARY NET POSITION
JUNE 30, 2021
(WITH COMPARATIVE ACTUAL AMOUNTS FOR JUNE 30, 2020)

	PRIVATE PURPOSE TRUST - STUDENT SCHOLARSHIPS	AGENCY - STUDENT ACTIVITY FUNDS	TOTALS 2021	TOTALS 2020
ASSETS				
Cash and investments	$ 962,714	$ 833,150	$ 1,795,864	$ 1,940,806
Total Assets	962,714	833,150	1,795,864	1,940,806
LIABILITIES				
Due to student groups	-	833,150	833,150	951,214
Total Liabilities	-	833,150	833,150	951,214
NET POSITION				
Held in trust for student scholarships:				
Expendable	962,714	-	962,714	989,592
Total Net Position	$ 962,714	$ -	$ 962,714	$ 989,592

See accompanying notes.

LYON COUNTY SCHOOL DISTRICT

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
YEAR ENDED JUNE 30, 2021
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020)

	PRIVATE-PURPOSE TRUST STUDENT SCHOLARSHIPS	
	2021	2020
ADDITIONS		
Earnings on investments	$ 11,562	$ 55,477
DEDUCTIONS		
Scholarships paid	38,440	9,774
Change in Net Position	(26,878)	45,703
NET POSITION, July 1	989,592	943,889
NET POSITION, June 30	$ 962,714	$ 989,592

See accompanying notes.

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.

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.

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

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

The District's fiduciary funds are presented in the fiduciary fund financial statement by their type. Since, by definition, these assets are held for the benefit of a third party and cannot be used to address activities or obligations of the District, these funds are not incorporated into the district-wide statements. As of June 30, 2021 and for the year then ended, the District has not adopted the provisions of GASB Statement No. 84, *Fiduciary Activities.*

The District reports the following *major* governmental funds.

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

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

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

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

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;

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.

Cash and Investments

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

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

- United States bonds and debentures maturing within ten (10) years from the date of purchase.
- Certain farm loan bonds.

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- 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.

Capital Assets

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

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

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

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Long-term Obligations

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

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

Vacation Time and Sick Leave Benefits

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

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

based on the length of service and number of sick leave days accumulated. An employee's compensation is limited to $15,000 and subject further to an annual aggregate limitation. Such payments are made each September to qualifying employees who terminated employment during the previous year. Any current liability that may exist at year-end is recorded in the General Fund. The estimated liability to employees separating from service in future years is recorded in the district-wide financial statements.

Postemployment Benefits Other than Pensions

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

Property Taxes

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

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

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

Statement of Cash Flows

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

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 2020 financial statements. It has been provided to add comparability, but is not considered full disclosure of transactions for 2020. 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.

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NOTE 2 – BUDGETS AND BUDGETARY ACCOUNTING

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

1. On or before April 15, the Lyon County School District Board of Trustees files a tentative budget with the Nevada Department of Taxation and the Nevada Department of Education for all funds other than Trust and Agency Funds, which are not required to be budgeted. Although not required, management has elected to adopt annual budgets to improve fiscal accountability for private-purpose trust funds.

2. Prior to June 8, at a public hearing, the Board indicates changes, if any, to be made to the tentative budget and adopts a final budget by the favorable vote of a majority of the members of the Board. The final budget is then forwarded to the Nevada Tax Commission to approve the requested ad valorem tax rate.

3. Prior to January 1, each school district must adopt an amendment to its final budget to reflect the change in revenue to be received from actual student enrollment.

4. Formal budgetary integration in the financial records is employed to enhance management control during the year for all funds.

5. Budgets for funds are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP). Appropriations lapse at year-end.

6. Budgeted amounts within funds, and between funds, may be transferred if amounts

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.

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

The following possible violations of NRS and the Nevada Administrative Code (NAC) were noted for the year ended June 30, 2021:

- 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, 2021. The Department of Taxation's Form 4405LGF states in its General Instructions that "Budgets must be prepared for all funds except agency and non-expendable trust funds that do not receive property tax."

- NRS 354.624(2)(a) requires that the audit be completed and submitted to the Board of Trustees not later than October 31st (four months after the end of the fiscal year). As provided for by NRS 354.624(1), the District requested an extension for filing. The date of the auditors' report on the June 30, 2021 financial statements is January 23, 2021.

- NRS 354.598 precludes the adoption of any budget which appropriates for any fund any amount in excess of the budgeted resources of that fund. The final amended budgets for the Federal Grants Fund and the State Grants Fund appropriated expenditures in excess of resources.

NOTE 4 – CASH EQUIVALENTS AND INVESTMENTS

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

As of June 30, 2021, the District had the following amounts reported as cash and investments:

Government-Wide Balances:	
Pooled cash	$ 10,506,770
Investments	24,546,312
	35,053,082
Fiduciary Funds:	
Student Activity Funds cash	833,150
Student Scholarship Fund investments	962,714
	1,795,864
	$ 36,848,946

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A portion of the District's cash and investments is restricted by Nevada Statutes. The amount restricted at June 30, 2021, is $585,000, which is held in a restricted bank account to secure future workers' compensation claims.

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

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

As of June 30, 2021, the District had recurring fair value measurements, as presented on the following page.

The recurring fair value measurements as of June 30, 2021 were:

		Fair Value Measurements Using Input Levels		
	Fair Value	1	2	3
Investments:				
WFB Advantage Gov't MM	$ 242,947	$ 242,947	$ -	$ -
Corporate Bonds	2,215,019	-	2,215,019	-
U.S. Treasury Notes	1,369,223	1,369,223	-	-
Corporate Asset Backed Securities	1,939,667	-	1,939,667	-
Government Mortgage Pool	2,100,489	-	2,100,489	-
Mortgage Backed Securities	1,830,341	-	1,830,341	
	$ 9,697,686	$ 1,612,170	$ 8,085,516	$ -
Investments Not Classified by Level:				
Accrued interest	22,548			
State of NV Local Government Investment Pool	15,788,792			
Total Investments	$ 25,509,026			

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.

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

As of June 30, 2021, the District's investments had the following maturities:

		Investment Maturities (In Years)		
	Fair Value	< 1	1-3	>3
Corporate Bonds	$ 2,215,019	$ 486,018	$ 1,203,148	$ 525,853
U.S. Treasury Notes	1,369,223	-	1,369,223	-
Corporate Asset Backed Securities	1,939,667	-	612,086	1,327,581
Government Mortgage Pool	2,100,489	202,958	1,897,531	-
Mortgage Backed Securities	1,830,341	-	925,336	905,005
Money Market	242,947	242,947	-	-
State of NV Local Government Investment Pool	15,788,792	15,788,792	-	-
	25,486,478	$ 16,720,715	$ 6,007,324	$ 2,758,439
Accrued interest	22,548			
Total Investments	$ 25,509,026			

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Interest Rate Risk

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

Credit Risk

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

Concentration Risk

To limit exposure to concentrations of credit risk, the District's investment guidelines limit investment in asset backed securities, bankers' acceptances, non-U.S. agency collateralized mortgage obligations, commercial paper, corporate notes, negotiable certificates of deposit and U.S. Treasuries to 20% of total par 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. 500

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, 2021 are as follows:

	Interfund Receivables	Interfund Payables
General Fund	$ 5,000,330	$ -
Nonmajor Governmental Funds:		
Federal Grants	-	4,587,595
State Grants Fund	-	284,281
Adult Diploma Fund	-	128,454
	$ 5,000,330	$ 5,000,330

During the year, the General Fund transferred $8,750,000 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, 2021:

	Balance June 30, 2020	Additions/ Transfers	Deletions/ Transfers	Balance June 30, 2021
Nondepreciable Capital Assets				
Land	$ 8,830,484	$ -	$ -	$ 8,830,484
Construction in progress	1,574,427	7,940,497	(1,619,570)	7,895,354
	10,404,911	7,940,497	(1,619,570)	16,725,838
Depreciable Capital Assets				
Buildings and improvements	147,251,029	1,657,702	-	148,908,731
Infrastructure	20,829,275	-	-	20,829,275
Equipment and vehicles	30,551,834	4,118,136	(2,605,983)	32,063,987
	198,632,138	5,775,838	(2,605,983)	201,801,993
Less accumulated depreciation:				
Buildings and improvements	(60,404,555)	(3,606,976)	-	(64,011,531)
Infrastructure	(8,712,399)	(520,249)	-	(9,232,648)
Equipment and vehicles	(22,654,676)	(1,352,793)	296,294	(23,711,175)
	(91,771,630)	(5,480,018)	296,294	(96,955,354)
Depreciable assets, net	106,860,508	295,820	(2,309,689)	104,846,639
Governmental Activities Capital Assets, net	$ 117,265,419	$ 8,236,317	$ (3,929,259)	$ 121,572,477

Depreciation expense was charged to programs and functions as follows:

Instruction	$ 146,095
Student Support	209,544
Instructional Staff Suppport	9,135
General Administration	5,375
School Administration	14,382
Central Services	511,682
Operations and Maintenance	352,375
Transportation	601,970
Other Support Services	30,378
Facilities	3,599,082
	$ 5,480,018

NOTE 7 – LONG-TERM DEBT

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

Changes in Long-Term Debt

	Balance July 1, 2020	Increases	Decreases	Balance June 30, 2021	Due Within One Year
General obligation bonds	$ 59,248,000	$ 14,925,000	$(23,568,000)	$ 50,605,000	$ 5,880,000
Deferred amounts for issuance of premiums	4,232,945	2,643,487	(502,859)	6,373,573	590,975
Compensated absences	1,613,321	70,717	-	1,684,038	-
	65,094,266	17,639,204	(24,070,859)	58,662,611	6,470,975
Net pension liability	100,095,295	8,050,017	-	108,145,312	-
Obligation for OPEB	10,402,243	6,784,488	-	17,186,731	-
	$ 175,591,804	$ 32,473,709	$(24,070,859)	$ 183,994,654	$ 6,470,975

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

General Obligation Bonds

In March 2021, the District issued School Improvement Bonds and Refunding Funds, Series 2021 with a par amount of $14,925,000 and a premium of $2,643,487 and were used to refund 2011 and 2020 issues. The new bonds bear interest at the rate of 5.00% through June 2031; 3.00% through June 2033, and 2.00% until final maturity in June 2035. The refunding was undertaken to realize a present value savings in debt service of $910,320.

Bonds payable at June 30, 2021 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, 2021	Principal Due Within One Year
2005C	9/20/05	4/1/25	3.625% - 5.00%	$ 13,000,000	$ 995,000	$ 995,000
2012	4/11/12	6/1/32	0.0% - 3.75%	7,955,000	3,380,000	650,000
2013	3/13/13	4/1/25	1.25% - 2.50%	9,765,000	2,580,000	620,000
2016A	6/21/16	4/1/36	3.00%	6,400,000	6,100,000	315,000
2017A	8/8/17	6/1/30	3.00% - 5.00%	17,900,000	16,060,000	2,660,000
2019	10/9/19	4/1/28	5.00%	7,055,000	6,565,000	155,000
2021	3/11/21	6/1/41	2.29%	14,925,000	14,925,000	485,000
					$ 50,605,000	$ 5,880,000

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At June 30, 2021, the District's limit of bonded indebtedness as defined by NRS 387.400 was $340,953,209. The District had $50,605,000 in bonded debt outstanding, leaving an unused bonding capacity of $290,348,209. 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, 2021 are as follows:

Fiscal Year	Principal	Interest	Total Requirements
2022	$ 5,880,000	$ 2,229,345	$ 8,109,345
2023	5,645,000	1,847,950	7,492,950
2024	5,620,000	1,603,938	7,223,938
2025	5,880,000	1,350,413	7,230,413
2026	4,440,000	1,083,963	5,523,963
2027-2031	15,640,000	2,689,798	18,329,798
2032-2036	7,500,000	509,663	8,009,663
	$ 50,605,000	$ 11,315,070	$ 61,920,070

The principal amounts shown above exclude unamortized bond premiums of $6,373,573 as of June 30, 2021, of which $590,975 will be amortized in FY 22.

Interest expense reported in the Statement of Activities for FY21 was $1,879,442.

Advance Refundings

For bond refundings resulting in the defeasance of the debt reported in the district-wide financial statements, the difference between the reacquisition price and the net carrying amount of the old debt is deferred and 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, 2021, this deferred outflow of resources was $1,182,404 and the amortization in 2021 was $169,879 which was included with interest expense in the Statement of Activities.

NOTE 8 – RISK FINANCING

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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, 2021 is $901,000 as determined by an independent actuary. Interfund premiums are based on rates expected to meet current expenditures and fund the liability for incurred but unreported claims.

Self-Insured Health Care Insurance (Group Insurance Fund)

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

The changes to the claims liability as of June 30, 2021 and 2020 for these self-insurance programs is as follows:

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

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Property and Liability Claims

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

NOTE 9 – DEFINED BENEFIT PENSION PLAN

Plan Description

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

Benefits Provided

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

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

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

Vesting

Regular members are eligible for retirement at age 65 with five years of service, at age 60 with ten years of service, or at any age with thirty years of service. Regular members entering the System on or after January 1, 2010, are eligible for retirement at age 65 with five years of service, or age 62 with ten years of service, or any age with thirty years of service. Regular members who entered the System on or after July 2015, are eligible for retirement at age 65 with 5 years of service, or at age 62 with 10 years of service or at age 55 with 30 years of service or any age with 33 1/3 years of service.

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

Contributions

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

withdrawal of contributions from the member's account. If EPC was elected, the member cannot convert to the Employee/Employer Contribution plan.

The required contribution rates for the years ended June 30, 2021 and 2020 were 15.25% for the EE/ER plan and 29.25% for the EPC plan. The District's contributions to the Plan were $7,667,322 and $7,658,540 for the years ended June 30, 2021 and 2020, 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. 507

The following was the PERS Board's adopted policy target asset allocation as of June 30, 2020:

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

Net Pension Liability

At June 30, 2021, the District reported a liability of $108,145,312 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020 and the total pension liability used to calculate the net pension liability was 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, 2020, the District's proportion of the regular plan was .77644%, which was an increase of .04239 from its .73405% proportion measured as of June 30, 2019.

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%.

	1% Decrease in Discount Rate (6.5%)	Discount Rate (7.5%)	1% Increase in Discount Rate (8.5%)
Net Pension Liability	$ 168,664,904	$ 108,145,312	$ 57,827,769

Pension Plan Fiduciary Net Position

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

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Actuarial Assumptions

The System's net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

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

Investment rate of return	7.5% per year.
Salary increases	4.25% to 9.15% depending on service.
Inflation rate	2.75% per year.
Productivity pay increase	0.50%
Consumer Price Index	2.75%
Other assumptions	Same as those used in the June 30, 2020 funding actuarial valuation.

Actuarial assumptions used in the June 30, 2020 valuation were based on the results of the experience study for the period July 1, 2012 through June 30, 2016, which was completed in 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.

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

For the year ended June 30, 2021, the District recognized pension expense of $10,173,674. As of June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$ 3,360,000	$ 1,396,419
Changes in assumptions	3,037,685	-
Net difference between projected and actual earnings on pension plan assets	-	4,085,273
Changes in proportion and differences between the District's contributions and proportionate share of contributions	5,328,917	1,325,188
The District's contributions subsequent to the measurement date	7,667,322	-
	$ 19,393,924	$ 6,806,880

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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, 2022. Other amounts reported as deferred outflows of resources and (deferred inflows) of resources related to pensions will be recognized in pension expense as follows:

Years Ending June 30	Amount
2022	$ (931,490)
2023	1,467,710
2024	1,676,992
2025	1,549,318
2026	1,027,625
2027	129,567
	$ 4,919,722

NOTE 10 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS

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

Plan Descriptions

Nevada Public Employees' Benefits Program

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

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

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 $393,576 during the year on behalf of 163 participating retirees.

Lyon County School District Healthcare Plan

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

Plan membership consisted of 946 active plan members, 126 retirees receiving benefits, and 26 retirees entitled to but not receiving benefits as of June 30, 2020, the date of the latest actuarial valuation. The District contributed $196,167 on their behalf during the year ended June 30, 2021.

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

Actuarial Methods and Assumptions

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

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

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

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

The following presents the net OPEB liabilities of the District's plan and PEBP, as well as what the liabilities would be if they were calculated using a discount rate that is 1% lower (1.66%) or 1% higher (3.66%) than the current discount rate of 2.66%.

Net OPEB Liability	1% Decrease in Discount Rate to 1.66%	Current Discount Rate 2.66%	1% Increase in Discount Rate to 3.66%
District	$ 13,298,610	$ 11,215,153	$ 9,564,259
PEBP	6,744,250	5,971,578	5,329,705
	$ 20,042,860	$ 17,186,731	$ 14,893,964

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.

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Net OPEB Liability	1% Decrease in Current Trend	Current Trend	1% Increase in Current Trend
District	$ 9,431,050	$ 11,215,153	$ 13,561,911
PEBP	5,360,529	5,971,578	6,688,978
	$ 14,791,579	$ 17,186,731	$ 20,250,889

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 $1,116,117 for the District Plan and $484,072 for PEBP, for a total of $1,600,189. As of June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	District Plan	PEBP	Total
Deferred Outflows of Resources			
Changes of assumptions	$5,826,094	$ -	$ 5,826,094
Differences between expected and actual experience	488,222	-	488,222
Contributions made subsequent to the measurement date	217,611	338,257	555,868
	$6,531,927	$ 338,257	$ 6,870,184
Deferred Inflows of Resources			
Changes of assumptions	$ 145,534	$ -	$ 145,534
Differences between expected and actual experience	413,864	-	413,864
	$ 559,398	$ -	$ 559,398

The District will recognize the contributions made subsequent to the measurement date in the fiscal year ending June 30, 2022. In addition, future recognition of the other deferred amounts presented above will be recognized in OPEB expense as follows:

Year Ending June 30,	Recognized Net Deferred Outflows (Inflows) of Resources		
	District Plan	PEBP	Total
2022	$ 604,030	-	$ 604,030
2023	604,030	-	604,030
2024	604,030	-	604,030
2025	604,030	-	604,030
2026	604,030	-	604,030
Thereafter	2,734,768	-	2,734,768
	$5,754,918	$ -	$5,754,918

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Change in Net OPEB Liability

The following table depicts the District's changes in the net OPEB liability for the year ended June 30, 2021:

	District	PEBP	Combined
Balance, July 1, 2020	$ 4,521,161	$ 5,881,082	$10,402,243
Changes for the Year:			
Service cost	378,133	-	378,133
Interest cost	133,954	158,805	292,759
Changes of assumptions	5,838,241	74,047	5,912,288
Plan experience	539,831	251,220	791,051
Benefit payments	(196,167)	(393,576)	(589,743)
Net Changes	6,693,992	90,496	6,784,488
Balance, June 30, 2021	$ 11,215,153	$ 5,971,578	$17,186,731

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.

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

Unrestricted net position represents available financial resources of the District.

Fund Financial Statements

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

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

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

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

> The Debt Service Fund reports restricted fund balance for amounts that are legally restricted to the payment of long-term debt principal and interest maturing in future years.
>
> The Bond Projects Fund and the Capital Projects funds report restricted fund balance for amounts related to construction contracts for which the District is committed, but the capital project is not yet complete.

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

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

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.

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Unassigned – the residual classification for the General Fund.

When both restricted and unrestricted resources are available for use, it is the Board's policy to use externally restricted resources first, then unrestricted resources – committed, assigned, and unassigned – 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, 2021:

	Major Funds					
Fund Balances	General Fund	Special Education Fund	Debt Service Fund	Bond Projects Fund	Other Governmental Funds	Total Governmental Funds
Nonspendable inventories	$ 219,260	$ -	$ -	$ -	$ 25,354	$ 244,614
Restricted for:						
Debt service	-	-	8,435,814	-	-	8,435,814
Capital projects	-	-	-	6,699,323	5,096,872	11,796,195
Assigned to:						
Education services	-	11,110	-	-	163,700	174,810
Food service	-	-	-	-	1,093,803	1,093,803
Subsequent year's budget	6,971,513	-	-	-	-	6,971,513
Unassigned	3,482,214	-	-	-	-	3,482,214
Total Fund Balance	$10,672,987	$ 11,110	$8,435,814	$ 6,699,323	$ 6,379,729	$ 32,198,963

NOTE 12 – NEW ACCOUNTING PRONOUNCEMENTS

In June 2017, the Governmental Accounting Standards Board issued GASB Statement No. 87, *Leases,* which improves accounting and financial reporting for leases by governments. This statement requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a 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 beginning July 1, 2021. 516

In January 2020, GASB issued Statement No. 92, *Omnibus 2020.* The primary objectives of this statement are to enhance comparability in accounting and financial reporting and improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB statements. The topics within this statement, via the adoption of GASB Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance,* have been delayed for the District until the fiscal year ending June 30, 2022. Management has not yet determined the impact of this statement on the District's financial statement.

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

In June 2020, GASB issued Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans – An Amendment of GASB Statements No. 14 and No. 84, and a Supersession of GASB Statement No. 32.* The primary objectives of this Statement are to increase consistency and comparability related to the reporting of fiduciary component units when a potential component unit does not have a governing board and the primary government performs those duties; mitigate costs associated with the reporting; and enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code Section 457 deferred compensation plans. The requirements of this statement are effective for the District's fiscal year ending June 30, 2022. Management has not yet determined the impact of this statement on the District's financial statement.

NOTE 13 – 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 June 30, 2021, $6.5 million has been incurred on this project, with an additional amount of $851 thousand during FY22, which was paid from the Bond Projects Fund. This project was completed in Summer 2021.

Initial costs of $103 thousand were incurred during FY21 for the FHS Gym Expansion project, which is estimated to be approximately $26.5 million. An approximate $1.8 million is anticipated to be incurred during FY22, and the remaining amount will be incurred during FY23. Costs will be financed from resources in the Bond Projects Fund and proceeds from the future school improvement bonds (see Note 14). As of the date of the auditors' report, the District has not entered into a construction contract for this project.

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The District intends to commence with major renovations to its high school stadiums, estimated at approximately $5 million, also beginning in FY22 and continuing through FY23. Costs will be financed from funds remaining in the Bond Projects Fund as well as proceeds from the future school improvement bonds (see Note 14).

NOTE 14 – SUBSEQUENT EVENTS

The District has received authorization from the Lyon County Debt Management Commission (in October, 2019) to issue $35 million in general obligation school improvement bonds. The District anticipates issuing these bonds during FY22. In addition, the District anticipates refunding $2.6 million of current bonded debt to achieve interest cost savings.

Beginning July 1, 2021, the State of Nevada began under a new funding mechanism for K-12 education called the Pupil Centered Funding Plan (PCFP), which replaces the 50-year old Nevada Plan. To assist in the transition to the new plan, it contains a "hold-harmless" provision where per-pupil revenue will be frozen at near FY20 funding levels. The District is not currently utilizing the "hold harmless" provision and doesn't anticipate doing so but notes the provision is available.

The District has also received $5.1 million in ESSER II federal stimulus funding (available for expenditure until Sept 30, 2023) and $11.4 million in ESSER III federal stimulus funding (available for expenditure until September 30, 2024). These funds are being utilized to continue providing a safe learning environment for students and staff, to help combat learning loss in students as a result of the pandemic impact, to maintain operations at pre-COVID levels, and assist in the transition from the Nevada Plan to the PCFP. The District is actively planning continued use of these funds over future years to support students while minimizing a potential "fiscal cliff" scenario in FY25.

LYON COUNTY SCHOOL DISTRICT

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

	2021			2020		
	District	PEBP	Total	District	PEBP	Total
Total OPEB Liability						
Service cost	$ 378,133	$ -	$ -	$ 352,610	$ -	$ -
Interest	133,954	-	133,954	131,222	171,702	302,924
Changes in benefit terms	-	-	-	-	-	-
Differences between expected and actual experience	539,831	-	539,831	-	-	-
Changes in assumptions	5,838,342	-	5,838,342	67,671	126,526	194,197
Benefit payments	(196,167)	-	(196,167)	(162,296)	(357,887)	(520,183)
Net change in Total OPEB Liability	6,694,093	-	6,315,960	389,207	(59,659)	(23,062)
Total OPEB Liability, beginning	4,521,060	5,881,082	10,402,142	4,131,853	5,940,741	10,072,594
Total OPEB Liability, ending	11,215,153	5,881,082	16,718,102	4,521,060	5,881,082	10,049,532
Plan Fiduciary Net Position						
Employer contributions	196,167	-	-	162,296	-	-
Net investment income	-	-	-	-	-	-
Benefit payments	(196,167)	-	-	(162,296)	-	-
Net change in Plan Fiduciary Net Position	-	-	-	-	-	-
Plan Fiduciary Net Position, beginning	-	-	-	-	-	-
Plan Fiduciary Net Position, ending	-	-	-	-	-	-
District's Net OPEB Liability	$ 11,215,153	$ 5,881,082	$ 16,718,102	$ 4,521,060	$ 5,881,082	$ 10,049,532
Covered payroll	$ 52,286,110	N/A	N/A	$ 50,275,106	N/A	N/A
District's Net OPEB Liability as a percentage of covered payroll	21.45%	N/A	N/A	8.99%	N/A	N/A

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

Continued on next page.

LYON COUNTY SCHOOL DISTRICT

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

	2019			2018		
	District	PEBP	Total	District	PEBP	Total
Total OPEB Liability						
Service cost	$ 353,881	$ -	$ 353,881	$ 374,429	$ -	$ 374,429
Interest	123,565	175,619	299,184	101,987	164,403	266,390
Changes in benefit terms	-	24,182	24,182	-	-	-
Differences between expected and actual experience	(568,389)	(180,891)	(749,280)	-	-	-
Changes in assumptions	673,647	501,406	1,175,053	(231,142)	(300,228)	(531,370)
Benefit payments	(89,480)	(380,812)	(470,292)	(75,389)	(394,781)	(470,170)
Net change in Total OPEB Liability	493,224	139,504	632,728	169,885	(530,606)	(360,721)
Total OPEB Liability, beginning	3,638,629	5,801,237	9,439,866	3,468,744	6,331,843	9,800,587
Total OPEB Liability, ending	4,131,853	5,940,741	10,072,594	3,638,629	5,801,237	9,439,866
Plan Fiduciary Net Position						
Employer contributions	89,480	380,812	1,028,921	75,389	394,781	1,028,921
Net investment income	-	-	-	-	-	-
Benefit payments	(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	$ 4,131,853	$ 5,940,741	$ 10,072,594	$ 3,638,629	$ 5,801,237	$ 9,439,866
Covered payroll	$ 47,121,055	N/A	N/A	$ 45,228,239	N/A	N/A
District's Net OPEB Liability as a percentage of covered payroll	8.77%	N/A	N/A	8.05%	N/A	N/A

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

LYON COUNTY SCHOOL DISTRICT

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

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

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

LYON COUNTY SCHOOL DISTRICT

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

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

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

LYON COUNTY SCHOOL DISTRICT

DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2021
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020)

	2021 BUDGET		2021		2020
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
REVENUES					
Local Sources:					
Ad valorem taxes	$ 8,899,095	$ 8,899,095	$ 9,456,260	$ 557,165	$ 8,510,483
Earnings on investments	20,000	20,000	77,626	57,626	373,303
					522
Total Revenue	8,919,095	8,919,095	9,533,886	614,791	8,883,786
EXPENDITURES					
Debt Service:					
Principal retirement	6,254,000	6,254,000	5,065,000	1,189,000	5,370,000
Interest	1,986,568	1,986,568	2,026,265	(39,697)	1,850,379
Other	-	-	196,758	(196,758)	148,097
	8,240,568	8,240,568	7,288,023	952,545	7,368,476
Revenues Over (Under) Expenditures	678,527	678,527	2,245,863	1,567,336	1,515,310
OTHER FINANCING SOURCES (USES)					
Proceeds from refunding bonds	-	-	14,925,000	14,925,000	8,155,000
Bond premium	-	-	2,643,487	2,643,487	1,295,267
Payment to refunded bonds escrow agent	-	-	(18,503,000)	(18,503,000)	(9,265,000)
	-	-	(934,513)	(934,513)	185,267
Net Change in Fund Balance	678,527	678,527	1,311,350	632,823	1,700,577
FUND BALANCE, July 1	6,513,960	6,513,960	7,124,464	610,504	5,423,887
FUND BALANCE, June 30	$ 7,192,487	$ 7,192,487	$ 8,435,814	$ 1,243,327	$ 7,124,464

LYON COUNTY SCHOOL DISTRICT

BOND PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2021
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020)

	2021 BUDGET		2021		2020
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
REVENUES					
Local Sources:					
Earnings on investments	$ -	$ -	$ 17,390	$ 17,390	$ 83,628
					523
EXPENDITURES					
Undistributed Expenditures:					
General Administration:					
Purchased services	-	-	-	-	144,968
Facilities Acquisition and Construction:					
Architectural and Engineering Services:					
Purchased services	-	-	230,362	(230,362)	615,963
Other	-	-	42,489	(42,489)	28,624
	-	-	272,851	(272,851)	644,587
Building Acquisition and Construction:					
Purchased services	7,500,000	7,500,000	5,615,417	1,884,583	40,038
Site Improvements:					
Purchased services	450,000	450,000	171,590	278,410	-
Other	-	-	4,785	(4,785)	-
	450,000	450,000	176,375	273,625	-
Building Improvements:					
Purchased services	4,100,000	4,100,000	737,723	3,362,277	1,824,340
Total Facilities Acquisition and Construction	12,050,000	12,050,000	6,802,366	5,247,634	2,508,965
Total Expenditures	12,050,000	12,050,000	6,802,366	5,247,634	2,653,933
Revenues Over (Under) Expenditures	(12,050,000)	(12,050,000)	(6,784,976)	5,265,024	(2,570,305)

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, 2021
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020)

	2021 BUDGET		2021		2020
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
OTHER FINANCING SOURCES					
Proceeds from bond sale	$ -	$ -	$ -	$ -	$ 15,013,000
Net Change in Fund Balance	(12,050,000)	(12,050,000)	(6,784,976)	5,265,024	12,442,695
FUND BALANCE, July 1	17,721,603	17,721,603	13,484,299	(4,237,304)	1,041,604
FUND BALANCE, June 30	$ 5,671,603	$ 5,671,603	$ 6,699,323	$ 1,027,720	$ 13,484,299

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LYON COUNTY SCHOOL DISTRICT

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2021
(WITH COMPARATIVE ACTUAL AMOUNTS FOR JUNE 30, 2020)

	SPECIAL REVENUE FUNDS					
	FEDERAL GRANTS	INSURANCE LOSS	FEDERAL SCHOOL LUNCH	ADULT DIPLOMA	CLASS SIZE REDUCTION	PRIVATE DONATIONS & GRANTS
ASSETS						
Cash and investments	$ -	$ 109,135	$ 1,132,055	$ -	$ 202,604	$ 30,543
Receivables	5,687,461	-	181,930	150,469	-	-
Inventories	-	-	25,354	-	-	-
Total Assets	$ 5,687,461	$ 109,135	$ 1,339,339	$ 150,469	$ 202,604	$ 30,543
LIABILITIES						
Accounts payable	$ 460,570	$ -	$ 129,080	$ 24	$ -	$ -
Accrued payroll	613,953	-	72,931	18,514	202,594	-
Due to other funds	4,587,595	-	-	128,454	-	-
Unearned revenues	25,343	-	18,171	-	-	-
Total Liabilities	5,687,461	-	220,182	146,992	202,594	-
FUND BALANCES						
Nonspendable	-	-	25,354	-	-	-
Restricted	-	-	-	-	-	-
Assigned	-	109,135	1,093,803	3,477	10	30,543
Total Fund Balances	-	109,135	1,119,157	3,477	10	30,543
Total Liabilities and Fund Balances	$ 5,687,461	$ 109,135	$ 1,339,339	$ 150,469	$ 202,604	$ 30,543

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LYON COUNTY SCHOOL DISTRICT

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2021
(WITH COMPARATIVE ACTUAL AMOUNTS FOR JUNE 30, 2020)

	SPECIAL REVENUE FUNDS				CAPITAL PROJECTS FUNDS	
	STATE GRANTS	MEDICAID	NEW NEVADA PLAN	TOTAL	CAPITAL PROJECTS	BUILDING AND SITES
ASSETS						
Cash and investments	$ -	$ 32,502	$ 153,883	$ 1,660,722	$ 3,383,904	$ 218,131
Receivables	552,669	-	-	6,572,529	95,906	-
Inventories	-	-	-	25,354	-	-
Total Assets	$ 552,669	$ 32,502	$ 153,883	$ 8,258,605	$ 3,479,810	$ 218,131
LIABILITIES						
Accounts payable	$ 107,050	$ -	$ 105,501	$ 802,225	$ 819,517	$ -
Accrued payroll	30,988	11,967	48,382	999,329	-	-
Due to other funds	284,281	-	-	5,000,330	-	-
Unearned revenues	130,350	-	-	173,864	-	-
Total Liabilities	552,669	11,967	153,883	6,975,748	819,517	-
FUND BALANCES						
Nonspendable	-	-	-	25,354	-	-
Restricted	-	-	-	-	2,660,293	218,131
Assigned	-	20,535	-	1,257,503	-	-
Total Fund Balances	-	20,535	-	1,282,857	2,660,293	218,131
Total Liabilities and Fund Balances	$ 552,669	$ 32,502	$ 153,883	$ 8,258,605	$ 3,479,810	$ 218,131

LYON COUNTY SCHOOL DISTRICT

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2021
(WITH COMPARATIVE ACTUAL AMOUNTS FOR JUNE 30, 2020)

	CAPITAL PROJECTS FUNDS		TOTAL NONMAJOR GOVERNMENTAL FUNDS	
	RES CONSTR TAX	TOTAL	2021	2020
ASSETS				
Cash and investments	$ 2,190,352	$ 5,792,387	$ 7,453,109	$ 5,358,647
Receivables	28,096	124,002	6,696,531	4,531,472
Inventories	-	-	25,354	26,000
Total Assets	$ 2,218,448	$ 5,916,389	$ 14,174,994	$ 9,916,119
LIABILITIES				
Accounts payable	$ -	$ 819,517	$ 1,621,742	$ 276,965
Accrued payroll	-	-	999,329	676,055
Due to other funds	-	-	5,000,330	2,466,076
Unearned revenues	-	-	173,864	1,065,291
Total Liabilities	-	819,517	7,795,265	4,484,387
FUND BALANCES				
Nonspendable	-	-	25,354	26,000
Restricted	2,218,448	5,096,872	5,096,872	4,629,177
Assigned	-	-	1,257,503	776,555
Total Fund Balances	2,218,448	5,096,872	6,379,729	5,431,732
Total Liabilities and Fund Balances	$ 2,218,448	$ 5,916,389	$ 14,174,994	$ 9,916,119

LYON COUNTY SCHOOL DISTRICT

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

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

	SPECIAL REVENUE FUNDS					
	FEDERAL GRANTS	INSURANCE LOSS	FEDERAL SCHOOL LUNCH	ADULT DIPLOMA	CLASS SIZE REDUCTION	PRIVATE DONATIONS & GRANTS
REVENUES						
Local sources	$ -	$ -	$ 40,394	$ 1,510	$ -	$ 406,191
State sources	-	-	10,728	250,026	2,312,801	-
Federal sources	6,881,200	-	4,112,573	-	-	-
Total Revenues	6,881,200	-	4,163,695	251,536	2,312,801	406,191
EXPENDITURES						
Regular programs	1,647,119	-	-	-	2,312,801	2,989
Special programs	1,821,723	-	-	-	-	-
Vocational programs	120,963	-	-	-	-	-
Adult instruction	-	-	-	250,026	-	-
Other instructional programs	680,806	-	-	-	-	-
Support Services:						
Student support	1,732,368	-	-	-	-	-
Instructional staff support	527,413	-	-	-	-	3,004
General administration	64,688	-	-	-	-	-
School administration	-	-	-	-	-	-
Central services	207,823	-	-	-	-	-
Operations and maintenance	4,956	-	-	-	-	369,655
Student transportation	13,628	-	-	-	-	-
Noninstructional services:						
Food service	-	-	3,656,438	-	-	-
Community service	59,713	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-
Total Expenditures	6,881,200	-	3,656,438	250,026	2,312,801	375,648
Net Changes in Fund Balances	-	-	507,257	1,510	-	30,543
FUND BALANCE, July 1	-	109,135	611,900	1,967	10	-
FUND BALANCE, June 30	$ -	$ 109,135	$ 1,119,157	$ 3,477	$ 10	$ 30,543

LYON COUNTY SCHOOL DISTRICT

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

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

	SPECIAL REVENUE FUNDS				CAPITAL PROJECTS FUNDS	
	STATE GRANTS	MEDICAID	NEW NEVADA PLAN	TOTAL	CAPITAL PROJECTS	BUILDING AND SITES
REVENUES						
Local sources	$ 3,543,120	$ -	$ -	3,991,215	$ 1,003,382	$ 14,303
State sources	-	-	135,600	2,709,155	-	-
Federal sources	-	145,618	-	11,139,391	-	-
Total Revenues	3,543,120	145,618	135,600	17,839,761	1,003,382	14,303
EXPENDITURES						
Regular programs	1,181,003	-	98,017	5,241,929	-	-
Special programs	3,000	-	-	1,824,723	-	-
Vocational programs	210,144	-	-	331,107	-	-
Adult instruction	-	-	-	250,026	-	-
Other instructional programs	-	-	-	680,806	-	-
Support Services:	-	-	-	-	-	-
Student support	1,097,730	108,122	1,994	2,940,214	-	-
Instructional staff support	170,035	-	36,000	736,452	-	-
General administration	-	96,504	-	161,192	-	-
School administration	-	-	-	-	-	-
Central services	680,164	-	-	887,987	-	-
Operations and maintenance	6,621	-	-	381,232	-	1,976
Student transportation	194,423	-	-	208,051	-	-
Noninstructional services:				-		
Food service	-	-	-	3,656,438	-	-
Community service	-	-	-	59,713	-	-
Facilities acquisition and construction	-	-	-	-	1,031,624	-
Total Expenditures	3,543,120	204,626	136,011	17,359,870	1,031,624	1,976
Net Changes in Fund Balances	-	(59,008)	(411)	479,891	(28,242)	12,327
FUND BALANCE, July 1	-	79,543	411	802,966	2,688,535	205,804
FUND BALANCE, June 30	$ -	$ 20,535	$ -	$ 1,282,857	$ 2,660,293	$ 218,131

LYON COUNTY SCHOOL DISTRICT

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

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

	CAPITAL PROJECTS FUNDS		TOTALS	
	RES CONSTR TAX	TOTAL CAPITAL PROJECTS	2021	2020
REVENUES				
Local sources	$ 707,518	$ 1,725,203	$ 5,716,418	$ 1,965,373
State sources	-	-	2,709,155	8,653,818
Federal sources	-	-	11,139,391	7,763,107
Total Revenues	707,518	1,725,203	19,564,964	18,382,298
EXPENDITURES				
Regular programs	-	-	5,241,929	6,537,866
Special programs	-	-	1,824,723	2,696,968
Vocational programs	-	-	331,107	231,082
Adult instruction	-	-	250,026	202,490
Other instructional programs	-	-	680,806	111,400
Support Services:				
Student support	-	-	2,940,214	1,752,800
Instructional staff support	-	-	736,452	1,133,834
General administration	-	-	161,192	179,780
School administration	-	-	-	-
Central services	-	-	887,987	245,672
Operations and maintenance	-	1,976	383,208	1,110
Student transportation	-	-	208,051	126,117
Noninstructional services:				
Food service	-	-	3,656,438	3,752,840
Community service	-	-	59,713	85,742
Facilities acquisition and construction	223,497	1,255,121	1,255,121	565,832
Total Expenditures	223,497	1,257,097	18,616,967	17,623,533
Net Changes in Fund Balances	484,021	468,106	947,997	758,765
FUND BALANCE, July 1	1,734,427	4,628,766	5,431,732	4,672,967
FUND BALANCE, June 30	$ 2,218,448	$ 5,096,872	$ 6,379,729	$ 5,431,732

LYON COUNTY SCHOOL DISTRICT

FEDERAL GRANTS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2021

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

	2021 BUDGET		2021		2020
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
REVENUES					
Federal Sources	$ -	$ 13,853,797	$ 6,881,200	$ (6,972,597)	$ 4,281,015
EXPENDITURES					
Regular Programs:					531
Salaries	-	703,321	489,087	214,234	171,714
Benefits	-	1,040,508	913,700	126,808	56,209
Purchased services	-	749,070	194,729	554,341	22,401
Supplies	-	1,996,460	49,603	1,946,857	129,737
Property	-	14,850	-	14,850	-
Other	-	16,788	-	16,788	6,891
Total Regular Programs	-	4,520,997	1,647,119	2,873,878	386,952
Special Programs:					
Salaries	-	850,232	698,205	152,027	819,559
Benefits	-	485,311	260,346	224,965	323,157
Purchased services	-	705,850	446,427	259,423	264,926
Supplies	-	321,342	258,291	63,051	201,509
Property	-	158,454	158,454	-	-
Total Special Programs	-	2,521,189	1,821,723	699,466	1,609,151
Vocational Programs:					
Purchased services	-	3,712	1,000	2,712	-
Supplies	-	54,570	56,391	(1,821)	8,167
Property	-	63,576	63,572	4	103,449
Total Vocational Programs	-	121,858	120,963	895	111,616
Other Instructional Programs:					
Salaries	-	459,113	431,234	27,879	1,990
Benefits	-	18,440	13,626	4,814	185
Purchased services	-	60,495	8,074	52,421	18,967
Supplies	-	255,690	227,872	27,818	15,924
Total Other Instructional Programs	-	793,738	680,806	112,932	37,066

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, 2021

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

	2021 BUDGET		2021		2020
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
Undistributed Expenditures					
Student Support:					
Salaries	$ -	$ 319,030	$ 278,654	$ 40,376	$ 252,878
Benefits	-	71,063	69,359	1,704	49,968
Purchased services	-	1,134,813	472,707	662,106	236,118
Supplies	-	1,880,294	894,065	986,229	549,410
Property	-	17,191	17,191	-	-
Other	-	5,000	392	4,608	5,286
	-	3,427,391	1,732,368	1,695,023	1,093,660
Instructional Staff Support:					
Salaries	-	273,802	232,322	41,480	254,880
Benefits	-	93,769	82,514	11,255	64,064
Purchased services	-	310,056	172,109	137,947	394,189
Supplies	-	126,702	40,468	86,234	30,788
	-	804,329	527,413	276,916	743,921
General Administration:					
Salaries	-	-	-	-	2,078
Benefits	-	64,688	64,688	-	-
	-	64,688	64,688	-	2,078
Central Services:					
Salaries	-	189,683	138,556	51,127	125,773
Benefits	-	60,288	47,976	12,312	42,956
Purchased services	-	-	1,173	(1,173)	2,758
Supplies	-	105,541	20,118	85,423	4,997
	-	355,512	207,823	147,689	176,484
Operations and Maintenance:					
Supplies	-	10,824	4,956	5,868	-
Property	-	1,080,438	-	1,080,438	-
	-	1,091,262	4,956	1,086,306	-

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, 2021

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

	2021 BUDGET		2021		2020
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
Student Transportation:					
Salaries	$ -	$ 8,069	$ 2,616	$ 5,453	$ 2,943
Benefits	-	1,779	962	817	455
Purchased services	-	20,042	10,050	9,992	7,658
Property	-	197,400	-	197,400	-
	-	227,290	13,628	213,662	11,056
Other Support Services:					
Food Service:					
Supplies	-	-	-	-	15,941
Property	-	-	-	-	7,348
	-	-	-	-	23,289
Community Service:					
Supplies	-	84,208	59,713	24,495	85,742
Total Undistributed Expenditures	-	6,054,680	2,610,589	3,444,091	2,136,230
Total Expenditures	-	14,012,462	6,881,200	7,131,262	4,281,015
Revenue Over (Under) Expenditures	-	(158,665)	-	158,665	-
FUND BALANCE, July 1	-	-	-	-	-
FUND BALANCE, June 30	$ -	$ (158,665)	$ -	$ 158,665	$ -

LYON COUNTY SCHOOL DISTRICT

INSURANCE LOSS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2021

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

	2021 BUDGET		2021		2020
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
REVENUES	$ -	$ -	$ -	$ -	$ -
EXPENDITURES	-	-	-	-	-
Net Change in Fund Balance	-	-	-	-	-
FUND BALANCE, July 1	-	-	109,135	109,135	109,135
FUND BALANCE, June 30	$ -	$ -	$ 109,135	$ 109,135	$ 109,135

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LYON COUNTY SCHOOL DISTRICT

FEDERAL SCHOOL LUNCH FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2021

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

	2021 BUDGET		2021		2020
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
REVENUES					
Local Sources:					
Daily sales	$ 650,000	$ 650,000	$ 32,611	$ (617,389)	$ 489,140
Other local	25,000	25,000	7,783	(17,217)	18,475
	675,000	675,000	40,394	(634,606)	507,615
State Sources:					
State Match	30,000	30,000	10,728	(19,272)	10,775
Federal Sources:					
School Nutrition Programs	2,850,000	2,850,000	4,112,573	1,262,573	3,071,333
Total Revenue	3,555,000	3,555,000	4,163,695	608,695	3,589,723
EXPENDITURES					
Food Service Operations:					
Salaries	1,442,144	492,144	1,002,712	(510,568)	1,462,855
Benefits	430,460	246,460	312,714	(66,254)	392,502
Purchased services	122,900	1,322,900	286,793	1,036,107	128,937
Supplies	1,638,750	1,638,750	1,987,991	(349,241)	1,729,980
Property	142,500	142,500	-	142,500	12,563
Other	1,632	1,632	66,228	(64,596)	2,714
	3,778,386	3,844,386	3,656,438	187,948	3,729,551
Building Improvement:					
Purchased services	-	-	-	-	5,850
Total Expenditures	3,778,386	3,844,386	3,656,438	187,948	3,735,401
Net Change in Fund Balance	(223,386)	(289,386)	507,257	796,643	(145,678)
FUND BALANCE, July 1	311,798	311,798	611,900	300,102	757,578
FUND BALANCE, June 30	$ 88,412	$ 22,412	$ 1,119,157	$ 1,096,745	$ 611,900

LYON COUNTY SCHOOL DISTRICT

ADULT DIPLOMA FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2021

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

	2021 BUDGET		2021		2020
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
REVENUES					
Local Sources:					
Tuition	$ -	$ -	$ 1,510	$ 1,510	$ -
State Sources:					536
State funding	-	250,097	250,026	(71)	202,490
Total Revenue	-	250,098	251,536	1,439	202,490
EXPENDITURES					
Salaries	-	154,837	154,804	33	134,535
Benefits	-	67,271	67,251	20	58,213
Purchased services	-	13,130	13,119	11	9,742
Supplies	-	14,860	14,852	8	-
Total Expenditures	-	250,098	250,026	72	202,490
Net Change in Fund Balance	-	-	1,510	1,367	-
FUND BALANCE, July 1	-	-	1,967	1,967	1,967
FUND BALANCE, June 30	$ -	$ -	$ 3,477	$ 3,334	$ 1,967

LYON COUNTY SCHOOL DISTRICT

CLASS SIZE REDUCTION FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2021

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

	2021 BUDGET		2021		2020
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
REVENUES					
State Sources:					
State funding	$ 1,800,000	$ 2,312,801	$ 2,312,801	$ -	$ 2,571,037
EXPENDITURES					
Regular Programs:					
Salaries	1,250,000	1,613,699	1,613,699	-	1,793,200
Benefits	550,000	699,102	699,102	-	777,837
Total Expenditures	1,800,000	2,312,801	2,312,801	-	2,571,037
Net Change in Fund Balance	-	-	-	-	-
FUND BALANCE, July 1	-	-	10	10	10
FUND BALANCE, June 30	$ -	$ -	$ 10	$ 10	$ 10

LYON COUNTY SCHOOL DISTRICT

PRIVATE DONATIONS AND GRANTS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2021

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

	2021 BUDGET		2021		2020
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
REVENUES					
Local Sources:					
Private donations and grants	$ -	$ 406,191	$ 406,191	$ -	$ 8,441
EXPENDITURES					538
Regular Programs:					
Salaries	-	413	413	-	-
Benefits	-	38	38	-	-
Supplies	-	2,538	2,538	-	8,441
	-	2,989	2,989	-	8,441
Undistributed Expenditures:					
Instructional Staff Support:					
Supplies	-	3,004	3,004	-	-
Operations and Maintenance:					
Supplies	-	369,655	369,655	-	-
Total Undistributed Expenditures	-	372,659	372,659	-	-
Total Expenditures	-	375,648	375,648	-	8,441
Net Change in Fund Balance	-	30,543	30,543	-	-
FUND BALANCE, July 1	-	-	-	-	-
FUND BALANCE, June 30	$ -	$ 30,543	$ 30,543	$ -	$ -

LYON COUNTY SCHOOL DISTRICT

STATE GRANTS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2021

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

	2021 BUDGET		2021		2020
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
REVENUES					
State Sources	$ -	$ 4,195,468	$ 3,543,120	$ (652,348)	$ 4,676,916
EXPENDITURES					
Regular Programs:					
Salaries	-	1,192,928	176,659	1,016,269	1,469,044
Benefits	-	516,993	82,754	434,239	570,167
Purchased services	-	794,666	491,564	303,102	386,547
Supplies	-	504,124	430,026	74,098	795,977
Total Regular Programs	-	3,008,711	1,181,003	1,827,708	3,221,735
Special Programs:					
Salaries	-	-	-	-	808
Benefits	-	-	-	-	21
Purchased services	-	-	-	-	4,626
Supplies	-	3,000	3,000	-	7,186
Total Special Programs	-	3,000	3,000	-	12,641
Vocational Programs:					
Purchased services	-	2,725	2,725	-	3,066
Supplies	-	202,971	193,470	9,501	104,340
Property	-	14,099	13,949	150	12,060
Total Vocational Programs	-	219,795	210,144	9,651	119,466
Other Instructional Programs:					
Salaries	-	-	-	-	43,481
Benefits	-	-	-	-	30,853
Total Other Instructional	-	-	-	-	74,334
Undistributed Expenditures:					
Student Support:					
Salaries	-	54,149	150	53,999	50,639
Benefits	-	18,967	3	18,964	243
Purchased services	-	422,460	291,822	130,638	510,709
Supplies	-	884,676	805,755	78,921	32,898
Other	-	400	-	400	-
	-	1,380,652	1,097,730	282,922	594,489

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, 2021
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020)

	2021 BUDGET		2021		2020
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
Instructional Staff Support:					
Salaries	$ -	$ 157,302	$ 102,829	$ 54,473	$ 115,218
Benefits	-	63,523	41,806	21,717	34,425
Purchased services	-	177,200	-	177,200	196,792
Supplies	-	69,152	25,400	43,752	43,478
	-	467,177	170,035	297,142	389,913
General Administration:					
Purchased services	-	-	-	-	78,979
Central Services:					
Salaries	-	-	-	-	45,056
Benefits	-	-	-	-	16,538
Purchased services	-	15,000	15,000	-	7,594
Supplies	-	806,495	665,164	141,331	-
	-	821,495	680,164	141,331	69,188
Operations and Maintenance:					
Purchased services	-	-	1,110	(1,110)	1,110
Supplies	-	4,458	5,511	(1,053)	-
	-	4,458	6,621	(2,163)	1,110
Student Transportation:					
Purchased services	-	-	-	-	115,061
Supplies	-	137,355	194,423	(57,068)	-
	-	137,355	194,423	(57,068)	115,061
Total Undistributed Expenditures	-	2,811,137	2,148,973	662,164	1,248,740
Total Expenditures	-	6,042,643	3,543,120	2,499,523	4,676,916
Net Change in Fund Balance	-	(1,847,175)	-	1,847,175	-
FUND BALANCE, July 1	-	-	-	-	-
FUND BALANCE, June 30	$ -	$ (1,847,175)	$ -	$ 1,847,175	$ -

LYON COUNTY SCHOOL DISTRICT

MEDICAID FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2021
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020)

	2021 BUDGET		2021		2020
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
REVENUES					
Federal Sources:					
Medicaid Program	$ 500,000	$ 500,000	$ 145,618	$ (354,382)	$ 410,759
EXPENDITURES					
Special Programs:					
Student Support:					
Salaries	176,487	176,487	519	175,968	135,580
Benefits	86,598	86,598	6,173	80,425	56,714
Purchased services	125,000	125,000	96,594	28,406	79,154
Supplies	15,000	15,000	4,836	10,164	25,891
	403,085	403,085	108,122	294,963	297,339
General Administration:					
Salaries	46,688	46,688	47,950	(1,262)	44,841
Benefits	21,357	21,357	19,534	1,823	19,065
Purchased services	27,000	27,000	27,466	(466)	27,424
Supplies	1,511	1,511	1,554	(43)	7,393
	96,556	96,556	96,504	52	98,723
Total Expenditures	499,641	499,641	204,626	295,015	396,062
Net Change in Fund Balance	359	359	(59,008)	(59,367)	14,697
FUND BALANCE, July 1	19,218	19,218	79,543	60,325	64,846
FUND BALANCE, June 30	$ 19,577	$ 19,577	$ 20,535	$ 958	$ 79,543

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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, 2021

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

	2021 BUDGET		2021		2020
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
REVENUES					
State Sources:					
State funding	$ -	$ 135,600	$ 135,600	$ -	$ 1,192,600
					542
EXPENDITURES					
Regular Programs:					
Salaries	-	53,941	53,941	-	727,012
Benefits	-	1,864	1,864	-	294,724
Purchased services	-	-	-	-	34,656
Supplies	-	42,212	42,212	-	71,146
	-	98,017	98,017	-	1,127,538
Undistributed Expenditures:					
Student Support:					
Salaries	-	-	-	-	28,816
Benefits	-	-	-	-	1,095
Supplies	-	1,994	1,994	-	34,740
	-	1,994	1,994	-	64,651
Instructional Staff Support:					
Purchased services	-	36,000	36,000	-	-
Total Undistributed Expenditures	-	37,994	37,994	-	64,651
Total Expenditures	-	136,011	136,011	-	1,192,189
Net Change in Fund Balance	-	(411)	(411)	-	411
FUND BALANCE, July 1	-	411	411	-	-
FUND BALANCE, June 30	$ -	$ -	$ -	$ -	$ 411

LYON COUNTY SCHOOL DISTRICT

CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2021

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

	2021 BUDGET		2021		2020
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
REVENUES					
Local Sources:					
Government Services Tax	$ 939,060	$ 939,060	$ 1,003,382	$ 64,322	$ 824,939
					543
EXPENDITURES					
Facilities Acquisition and Construction:					
Architecture and Engineering:					
Purchased services	25,000	25,000	-	25,000	12,413
Building Acquisition and Construction:					
Purchased services	-	-	84,988	(84,988)	-
Supplies	-	-	40,153	(40,153)	-
Property	-	-	-	-	190,660
	-	-	125,141	(125,141)	190,660
Site Improvement:					
Purchased services	2,140,000	2,140,000	805,681	1,334,319	153,484
Building Improvements:					
Purchased services	300,000	300,000	95,790	204,210	126,340
Other	-	-	5,012	(5,012)	-
	300,000	300,000	100,802	199,198	126,340
Total Facilities Acquisition and Construction	2,465,000	2,465,000	1,031,624	1,433,376	482,897
Net Change in Fund Balance	(1,525,940)	(1,525,940)	(28,242)	1,497,698	342,042
FUND BALANCE, July 1	2,069,493	2,069,493	2,688,535	619,042	2,346,493
FUND BALANCE, June 30	$ 543,553	$ 543,553	$ 2,660,293	$ 2,116,740	$ 2,688,535

LYON COUNTY SCHOOL DISTRICT

BUILDING AND SITES FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2021

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

	2021 BUDGET		2021		2020
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
REVENUES					
Local Sources:					
Rents	$ 9,600	$ 9,600	$ 10,000	$ 400	$ 9,600
Earnings on investments	-	-	4,303	4,303	11,092
	9,600	9,600	14,303	4,703	20,692
EXPENDITURES					
Undistributed Expenditures:					
Operations and Maintenance:					
Purchased services	-	-	1,976	(1,976)	-
Supplies	175,000	175,000	-	175,000	-
Total Expenditures	175,000	175,000	1,976	173,024	-
Net Change in Fund Balance	(165,400)	(165,400)	12,327	177,727	20,692
FUND BALANCE, July 1	194,712	194,712	205,804	11,092	185,112
FUND BALANCE, June 30	$ 29,312	$ 29,312	$ 218,131	$ 188,819	$ 205,804

LYON COUNTY SCHOOL DISTRICT

RESIDENTIAL CONSTRUCTION TAX FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2021

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

	2021 BUDGET		2021		2020
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
REVENUES					
Local Sources:					
Residential Construction Tax	$ 288,000	$ 288,000	$ 706,512	$ 418,512	$ 598,848
Earnings on investments	-	-	1,006	1,006	4,838
Total Revenue	288,000	288,000	707,518	419,518	603,686
EXPENDITURES					
Facilities Acquisition and Construction:					
Architectural and Engineering Services:					
Purchased services	-	-	153,363	(153,363)	-
Building Acquisition/Construction:					
Purchased services	1,000,000	1,000,000	-	1,000,000	-
Supplies	366,000	366,000	-	366,000	-
	1,366,000	1,366,000	-	1,366,000	-
Site Improvement:					
Purchased services	250,000	250,000	-	250,000	-
Property	-	-	-	-	77,085
	250,000	250,000	-	250,000	77,085
Building Improvement:					
Supplies	-	-	70,134	(70,134)	-
Total Facilities Acquistion and Construction	1,616,000	1,616,000	223,497	1,392,503	77,085
Net Change in Fund Balance	(1,328,000)	(1,328,000)	484,021	1,812,021	526,601
FUND BALANCE, July 1	1,780,120	1,780,120	1,734,427	(45,693)	1,207,826
FUND BALANCE, June 30	$ 452,120	$ 452,120	$ 2,218,448	$ 1,766,328	$ 1,734,427

LYON COUNTY SCHOOL DISTRICT

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2021
(WITH COMPARATIVE ACTUAL AMOUNTS AS OF JUNE 30, 2020)

	WORKERS COMPENSATION INSURANCE FUND	UNEMPLOY-MENT INSURANCE FUND	GROUP INSURANCE FUND	TOTALS 2021	TOTALS 2020
ASSETS					
Cash and cash equivalents	$ 1,942,652	$ 1,154,326	$ 331,690	$ 3,428,668	$ 3,370,045
Cash with fiscal agent	-	-	283,195	283,195	364,500
Accounts receivable	5,248	16,028	-	21,276	14,726
	1,947,900	1,170,354	614,885	3,733,139	3,749,271
Restricted cash	585,000	-	-	585,000	585,000
Total Assets	2,532,900	1,170,354	614,885	4,318,139	4,334,271
LIABILITIES					
Accounts and claims payable	20,885	-	106,325	127,210	14,862
Incurred but unreported claims	901,000	-	-	901,000	2,251,000
Total Liabilities	921,885	-	106,325	1,028,210	2,265,862
NET POSITION					
Restricted for employee benefits program	$ 1,611,015	$ 1,170,354	$ 508,560	$ 3,289,929	$ 2,068,409

LYON COUNTY SCHOOL DISTRICT

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
YEAR ENDED JUNE 30, 2021
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020)

	WORKERS COMPENSATION INSURANCE FUND	UNEMPLOY-MENT INSURANCE FUND	GROUP INSURANCE FUND	TOTALS 2021	TOTALS 2020
OPERATING REVENUES					
Charges for services	$ 581,928	$ 160,041	$ 6,637,527	$ 7,379,496	$ 10,382,947
Refunds and rebates	-	-	844,077	844,077	383,851
	581,928	160,041	7,481,604	8,223,573	10,766,798
OPERATING EXPENSES					
Benefit claims	(208,764)	4,866	6,031,132	5,827,234	10,256,565
Purchased services	238,490	-	956,171	1,194,661	1,245,988
Other	(18,294)	-	-	(18,294)	55,729
Total Operating Expenses	11,432	4,866	6,987,303	7,003,601	11,558,282
Operating Income (Loss)	570,496	155,175	494,301	1,219,972	(791,484)
NONOPERATING REVENUES					
Earnings on investments	1,206	-	342	1,548	6,808
Change in Net Position	571,702	155,175	494,643	1,221,520	(784,676)
NET POSITION, July 1	1,039,313	1,015,179	13,917	2,068,409	2,853,085
NET POSITION, June 30	$ 1,611,015	$ 1,170,354	$ 508,560	$ 3,289,929	$ 2,068,409

LYON COUNTY SCHOOL DISTRICT

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2021

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

	WORKERS COMPENSATION INSURANCE FUND	UNEMPLOY-MENT INSURANCE FUND	GROUP INSURANCE FUND	TOTALS 2021	TOTALS 2020
CASH FLOWS FROM OPERATING ACTIVITIES					
Premiums received from other funds	$ 581,928	$ 158,739	$ 6,637,527	$ 7,378,194	$ 10,457,812
Refunds and rebates received	-	-	844,077	844,077	383,851
Payment of benefits	(90,236)	(4,866)	(7,016,360)	(7,111,462)	(9,207,293)
Insurance premiums and other	(219,421)	-	(915,618)	(1,135,039)	(1,288,792)
Net Cash Provided (Used) by Operating Activities	272,271	153,873	(450,374)	(24,230)	345,578
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest received on investments	1,206	-	342	1,548	6,808
Net Increase (Decrease) in Cash and Cash Equivalents	273,477	153,873	(450,032)	(22,682)	352,386
CASH AND CASH EQUIVALENTS, July 1	2,254,175	1,000,453	1,064,917	4,319,545	3,967,159
CASH AND CASH EQUIVALENTS, June 30	$ 2,527,652	$ 1,154,326	$ 614,885	$ 4,296,863	$ 4,319,545
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES					
Operating income (loss)	$ 570,496	$ 155,175	$ 494,301	$ 1,219,972	$ (791,484)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Changes in assets and liabilities:					
Accounts receivable	(5,248)	(1,302)	-	(6,550)	74,865
Accounts payable	6,023	-	106,325	112,348	11,197
Incurred but not reported claims	(299,000)	-	(1,051,000)	(1,350,000)	1,051,000
Total Adjustments	(298,225)	(1,302)	(944,675)	(1,244,202)	1,137,062
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	$ 272,271	$ 153,873	$ (450,374)	$ (24,230)	$ 345,578

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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, 2021

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

	2021 BUDGET		2021		2020
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
OPERATING REVENUES					
Charges for services	$ 580,000	$ 580,000	$ 581,928	$ 1,928	$ 423,088
OPERATING EXPENSES					
Benefits	580,000	580,000	(208,764)	788,764	599,611
Purchased services	135,000	135,000	238,490	(103,490)	72,870
Other	50	50	(18,294)	18,344	55,729
	715,050	715,050	11,432	703,618	728,210
Operating Income (Loss)	(135,050)	(135,050)	570,496	705,546	(305,122)
NONOPERATING REVENUES					
Earnings on investments	10,000	10,000	1,206	(8,794)	5,800
Change in Net Position	(125,050)	(125,050)	571,702	696,752	(299,322)
NET POSITION, July 1	1,163,635	1,163,635	1,039,313	(124,322)	1,338,635
NET POSITION, June 30	$ 1,038,585	$ 1,038,585	$ 1,611,015	$ 572,430	$ 1,039,313

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LYON COUNTY SCHOOL DISTRICT

WORKERS COMPENSATION INSURANCE FUND
SCHEDULE OF CASH FLOWS - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2021
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020)

	2021 BUDGET		2021		2020
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
CASH FLOWS FROM OPERATING ACTIVITIES					
Charges for services	$ 600,000	$ 600,000	$ 581,928	$ (18,072)	$ 494,246
Payment of benefits	(500,000)	(500,000)	(90,236)	409,764	(599,611)
Insurance premiums paid, other payments	(145,000)	(145,000)	(219,421)	(74,421)	(113,737)
Net Cash Provided (Used) By Operating Activities	(45,000)	(45,000)	272,271	317,271	(219,102)
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest received on investments	10,000	10,000	1,206	(8,794)	5,800
Net Increase (Decrease) in Cash and Cash Equivalents	(35,000)	(35,000)	273,477	308,477	(213,302)
CASH AND CASH EQUIVALENTS, July 1	2,457,477	2,457,477	2,254,175	(203,302)	2,467,477
CASH AND CASH EQUIVALENTS, June 30	$ 2,422,477	$ 2,422,477	$ 2,527,652	$ 105,175	$ 2,254,175
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES					
Operating income (loss)	$ -	$ -	$ 570,496	$ 570,496	$ (305,122)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Changes in assets and liabilities:					
Accounts receivable	-	-	(5,248)	(5,248)	71,158
Accounts payable	-	-	6,023	6,023	14,862
Incurred but unreported claims	-	-	(299,000)	(299,000)	-
Total Adjustments	-	-	(298,225)	(298,225)	86,020
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	$ -	$ -	$ 272,271	$ 272,271	$ (219,102)

LYON COUNTY SCHOOL DISTRICT

UNEMPLOYMENT INSURANCE FUND
SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2021

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

	2021 BUDGET		2021		2020
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
OPERATING REVENUES					
Charges for services	$ 155,000	$ 155,000	$ 160,041	$ 5,041	$ 156,569
OPERATING EXPENSES					
Benefits	20,000	20,000	4,866	15,134	4,926
Change in Net Position	135,000	135,000	155,175	20,175	151,643
NET POSITION, July 1	998,536	998,536	1,015,179	16,643	863,536
NET POSITION, June 30	$ 1,133,536	$ 1,133,536	$ 1,170,354	$ 36,818	$ 1,015,179

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LYON COUNTY SCHOOL DISTRICT

UNEMPLOYMENT INSURANCE FUND
SCHEDULE OF CASH FLOWS - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2021
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020)

	2021 BUDGET		2021		2020
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
CASH FLOWS FROM OPERATING ACTIVITIES					
Charges for services	$ 155,000	$ 155,000	$ 158,739	$ 3,739	$ 160,276
Payment of benefits	(35,000)	(35,000)	(4,866)	30,134	(6,654)
Net Cash Provided By Operating Activities	120,000	120,000	153,873	33,873	153,622
CASH AND CASH EQUIVALENTS, July 1	966,831	966,831	1,000,453	33,622	846,831
CASH AND CASH EQUIVALENTS, June 30	$ 1,086,831	$ 1,086,831	$ 1,154,326	$ 67,495	$ 1,000,453
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES					
Operating income	$ -	$ -	$ 155,175	$ 155,175	$ 151,643
Adjustments to reconcile operating income to net cash provided by operating activities:					
Changes in assets and liabilities:					
Accounts receivable	-	-	(1,302)	(1,302)	3,707
Accounts payable	-	-	-	-	(1,728)
Total Adjustments	-	-	(1,302)	(1,302)	1,979
NET CASH PROVIDED BY OPERATING ACTIVITIES	$ -	$ -	$ 153,873	$ 153,873	$ 153,622

LYON COUNTY SCHOOL DISTRICT

GROUP INSURANCE FUND
SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2021

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

	2021 BUDGET		2021		2020
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
OPERATING REVENUES					
Charges for services	$ -	$ -	$ 6,637,527	$ 6,637,527	$ 9,803,290
Refunds and rebates	-	-	844,077	844,077	383,851
	-	-	7,481,604	7,481,604	10,187,141
OPERATING EXPENSES					
Benefits	-	-	6,031,132	(6,031,132)	9,652,028
Purchased services	-	-	956,171	(956,171)	1,173,118
	-	-	6,987,303	(6,987,303)	10,825,146
Operating Income (Loss)	-	-	494,301	494,301	(638,005)
NONOPERATING REVENUES					
Earnings on investments	-	-	342	342	1,008
Change in Net Position	-	-	494,643	494,643	(636,997)
NET POSITION, July 1	652,851	652,851	13,917	(638,934)	650,914
NET POSITION, June 30	$ 652,851	$ 652,851	$ 508,560	$ (144,291)	$ 13,917

LYON COUNTY SCHOOL DISTRICT

GROUP INSURANCE FUND
SCHEDULE OF CASH FLOWS - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2021
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020)

	2021 BUDGET		2021		2020
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
CASH FLOWS FROM OPERATING ACTIVITIES					
Charges for services received	$ 75,000	$ 75,000	$ 6,637,527	$ 6,562,527	$ 9,803,290
Refunds and rebates received	-	-	844,077	844,077	383,851
Payment of benefits	-	-	(7,016,360)	(7,016,360)	(8,601,028)
Payment for services and other	-	-	(915,618)	(915,618)	(1,175,055)
Net Cash Provided (Used) By Operating Activities	75,000	75,000	(450,374)	(525,374)	411,058
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES					
Cash transferred to other funds	(35,000)	(35,000)	-	35,000	-
CASH FLOWS FROM INVESTING ACTIVITIES					
Earnings on investments	-	-	342	-	1,008
Net Increase (Decrease) in Cash and Cash Equivalents	40,000	40,000	(450,032)	(490,374)	412,066
CASH AND CASH EQUIVALENTS, July 1	692,851	692,851	1,064,917	372,066	652,851
CASH AND CASH EQUIVALENTS, June 30	$ 732,851	$ 732,851	$ 614,885	$ (118,308)	$ 1,064,917
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES					
Operating income (loss)	$ -	$ -	$ 494,301	$ 494,301	$ (638,005)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:					
Changes in assets and liabilities:					
Accounts and claims payable	-	-	106,325	106,325	(1,937)
Claims incurred but not reported	-	-	(1,051,000)	(1,051,000)	1,051,000
Total Adjustments	-	-	(944,675)	(944,675)	1,049,063
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	$ -	$ -	$ (450,374)	$ (450,374)	$ 411,058

LYON COUNTY SCHOOL DISTRICT

SCHEDULE OF STUDENT ACTIVITY ACCOUNTS
YEAR ENDED JUNE 30, 2021

	BALANCE JULY 1, 2020	NET CHANGE	BALANCE JUNE 30, 2021
YERINGTON ELEMENTARY			
Assets:			
Cash and investments	$ 9,583	$ 1,799	$ 11,382
Liabilities:			
Due to student groups	$ 9,583	$ 1,799	$ 11,382
YERINGTON INTERMEDIATE			
Assets:			
Cash and investments	$ 30,835	$ 3,456	$ 34,291
Liabilities:			
Due to student groups	$ 30,835	$ 3,456	$ 34,291
YERINGTON HIGH			
Assets:			
Cash and investments	$ 247,048	$ (92,449)	$ 154,599
Liabilities:			
Due to student groups	$ 247,048	$ (92,449)	$ 154,599
SMITH VALLEY SCHOOLS			
Assets:			
Cash and investments	$ 43,872	$ 6,208	$ 50,080
Liabilities:			
Due to student groups	$ 43,872	$ 6,208	$ 50,080
SILVER STAGE ELEMENTARY			
Assets:			
Cash and investments	$ 25,484	$ (4,382)	$ 21,102
Liabilities:			
Due to student groups	$ 25,484	$ (4,382)	$ 21,102

Continued on next page.

LYON COUNTY SCHOOL DISTRICT

SCHEDULE OF STUDENT ACTIVITY ACCOUNTS
YEAR ENDED JUNE 30, 2021

	BALANCE JULY 1, 2020	NET CHANGE	BALANCE JUNE 30, 2021
SILVER STAGE MIDDLE			
Assets:			
Cash and investments	$ 1,747	$ (1,505)	$ 242
Liabilities:			
Due to student groups	$ 1,747	$ (1,505)	$ 242
SILVER STAGE HIGH			
Assets:			
Cash and investments	$ 41,058	$ 5,824	$ 46,882
Liabilities:			
Due to student groups	$ 41,058	$ 5,824	$ 46,882
SILVERLAND MIDDLE			
Assets:			
Cash and investments	$ 35,706	$ 12,714	$ 48,420
Liabilities:			
Due to student groups	$ 35,706	$ 12,714	$ 48,420
FERNLEY ELEMENTARY			
Assets:			
Cash and investments	$ 14,366	$ (1,501)	$ 12,865
Liabilities:			
Due to student groups	$ 14,366	$ (1,501)	$ 12,865
COTTONWOOD ELEMENTARY			
Assets:			
Cash and investments	$ 3,972	$ 4,173	$ 8,145
Liabilities:			
Due to student groups	$ 3,972	$ 4,173	$ 8,145

Continued on next page.

LYON COUNTY SCHOOL DISTRICT

SCHEDULE OF STUDENT ACTIVITY ACCOUNTS
YEAR ENDED JUNE 30, 2021

	BALANCE JULY 1, 2020	NET CHANGE	BALANCE JUNE 30, 2021
EAST VALLEY ELEMENTARY			
Assets:			
Cash and investments	$ 10,055	$ 1,901	$ 11,956
Liabilities:			
Due to student groups	$ 10,055	$ 1,901	$ 11,956
FERNLEY INTERMEDIATE			
Assets:			
Cash and investments	$ 26,769	$ 8,469	$ 35,238
Liabilities:			
Due to student groups	$ 26,769	$ 8,469	$ 35,238
FERNLEY HIGH			
Assets:			
Cash and investments	$ 248,352	$ (55,553)	$ 192,799
Liabilities:			
Due to student groups	$ 248,352	$ (55,553)	$ 192,799
DAYTON ELEMENTARY			
Assets:			
Cash and investments	$ 22,099	$ 3,001	$ 25,100
Liabilities:			
Due to student groups	$ 22,099	$ 3,001	$ 25,100
SUTRO ELEMENTARY			
Assets:			
Cash and investments	$ 17,171	$ (841)	$ 16,330
Liabilities:			
Due to student groups	$ 17,171	$ (841)	$ 16,330

Continued on next page.

LYON COUNTY SCHOOL DISTRICT

SCHEDULE OF STUDENT ACTIVITY ACCOUNTS
YEAR ENDED JUNE 30, 2021

	BALANCE JULY 1, 2020	NET CHANGE	BALANCE JUNE 30, 2021
RIVERVIEW ELEMENTARY			
Assets:			
Cash and investments	$ 6,232	$ 18,186	$ 24,418
Liabilities:			
Due to student groups	$ 6,232	$ 18,186	$ 24,418
DAYTON INTERMEDIATE			
Assets:			
Cash and investments	$ 34,640	$ (25,279)	$ 9,361
Liabilities:			
Due to student groups	$ 34,640	$ (25,279)	$ 9,361
DAYTON HIGH			
Assets:			
Cash and investments	$ 132,225	$ (2,286)	$ 129,939
Liabilities:			
Due to student groups	$ 132,225	$ (2,286)	$ 129,939
TOTALS			
Assets:			
Cash and investments	$ 951,214	$ (118,064)	$ 833,150
Liabilities:			
Due to student groups	$ 951,214	$ (118,064)	$ 833,150

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SILVA, SCEIRINE
& ASSOCIATES, LLC
CERTIFIED PUBLIC ACCOUNTANTS

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

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

To the Board of 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, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated January 23, 2022.

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 #2021-1 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.

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Silva, Accetine & Assoc, LLC

Reno, Nevada
January 23, 2022

LYON COUNTY SCHOOL DISTRICT

SCHEDULE OF FINDING
RELATED TO THE FINANCIAL STATEMENT AUDIT
YEAR ENDED JUNE 30, 2021

FINDING – FINANCIAL STATEMENT AUDIT

Finding #2021-1 - Material Weakness

This is a partial repeat of Finding #2020-1. (Refer to the Schedule of Prior Year Findings.) While progress was made, these findings are again noted as of June 30, 2021 and for the year then ended.

Certain accounting tasks were not being completed routinely, timely or accurately. While not intending to be a complete listing of such tasks, the following were deemed to be most significant:

- Monthly bank reconciliations were not being consistently agreed to the general ledger sub-accounts for cash and investments. (Partial repeat of Finding #2020-1.)

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- Procedures for analysis and reconciliation of federal and state grant revenues and expenditures could be strengthened through better coordination between the Business office and the Grants office. (Repeat of Finding #2020-1.)
- The transactions related to the District's medical self-insurance (group health insurance) were not recorded in the District's general ledger until the year-end financial audit. (Repeat of Finding #2020-1.)
- The procedures necessary to properly implement the provisions of Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*, for the District's student activity funds were not completed prior to June 30, 2021.

A complete bank reconciliation compares the bank statement balance to the respective balances in the general ledger accounts. Bank reconciliations reduce the risk that errors on the part of the bank or District will remain undetected.

The Business and Finance office oversees accounting for federal and state grants. Routine analysis of grant revenue and expenditures ensures that reimbursement requests are being completed accurately and timely, thereby assisting in maintaining proper levels of cash flow.

The District contracted with a third-party provider for the payment of health claims and the administration of the group health insurance program. Nevertheless, transactions should have been recorded in the District's general ledger throughout the year as opposed to being recorded during the conduct of the annual financial audit. It should be noted that the District discontinued its self-insurance program as of December 31, 2020.

GASB Statement No. 84, *Fiduciary Activities*, regarding the District's student activity funds became effective as of July 1, 2020. Because all steps necessary for the proper implementation of this statement could not be completed as of June 30, 2021, the financial statement reporting of the student activity funds is not in accordance with the provisions of GASB Statement No. 84. As such, the Independent Auditors' Report has been modified to reflect an opinion qualification due to this departure from generally accepted accounting principles.

SCHEDULE OF FINDING
RELATED TO THE FINANCIAL STATEMENT AUDIT
YEAR ENDED JUNE 30, 2021

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.

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Superintendent
Wayne Workman

Deputy Superintendent
Tim Logan

Board President
Holly Villines

Board Clerk
Phil Cowee

Board of Trustees
Barbara Jones
Neal McIntyre
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 23, 2022

To Whom it May Concern:

The District recognizes a partial repeat of previous year findings. Although all findings haven't been addressed completely, substantial improvement has been made despite the continual interruptions an inefficiencies presented by the ongoing Covid Pandemic. The business office added a ½ position to their personnel in May of 2021 providing necessary resources to address these findings.

- Bank Reconciliations – all cash transactions are monitored and reconciled in a timely fashion. District personnel continue to work to find the best solution to simplify our current ledger system to alleviate existing convolutions. 563
- Federal and State Grants – Increased coordination exists between the grants and business office. While this was still a work in progress at fiscal year-end, restructuring of the grants office and additional time working together has provided development of better practices.
- District Self-insured Medical – The District continued to monitor claims costs beyond the closing of the active insurance period. Closing transactions have now been recorded. A small potential for old claims activity exists and will be handled appropriately.
- GASB 84 – A special revenue account was created to allow for budgeting of student funds but was not included in the Final budget for fiscal year 2021. Funds have been appropriately budgeted for fiscal year 2022 to satisfy the requirements of GASB 84.

The District continues to work toward the complete resolution of all findings and progress has been made from the close of fiscal year 21 to the time of this report. It is anticipated that all findings will be resolved at by current fiscal year-end.

Thank you,

Spencer Winward

Spencer Winward
Finance Manager/Comptroller
Lyon County School District

LYON COUNTY SCHOOL DISTRICT

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2021

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.

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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.

LYON COUNTY SCHOOL DISTRICT

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2021

District's Original Response to the Finding (included in the June 30, 2020 audit):

Please refer to page 110 for the District's response to this finding, dated January 20, 2021.

Status as of June 30, 2021:

The comment included in the finding with respect to the capital asset register has been sufficiently resolved. For all other comments comprising Finding #2020-1, we noted that the progress was not sufficient to deem them as being resolved; therefore, they have been repeated in the June 30, 2021 audit, as *Finding #2021-1.*

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LYON COUNTY SCHOOL DISTRICT

INDEPENDENT AUDITORS' COMMENTS
JUNE 30, 2021

STATUTE COMPLIANCE

Current Year

The required disclosure on compliance with applicable Nevada Revised Statutes and the Nevada Administrative Code is included in Note 3 to the financial statements.

Prior Year

Potential violations were reported in Note 12 of the June 30, 2020 audit. Two of the three potential violations have been repeated in the current year.

AUDIT RECOMMENDATIONS

Current Year

Finding #2021-1 has been reported in the Schedule of Findings.

Prior Year

Finding #2020-1 Material Weakness was reported in the Schedule of Findings and Questioned Costs, section B, within the audit report for the year ended June 30, 2020. The *District's Response to the Finding* was also included in the report. In connection with the June 30, 2021 audit we noted there was not sufficient progress related to this finding and certain aspects of the finding have been repeated in *Finding #2021-1.*

Lyon County School District
Board Memo

Date: January 25, 2022

To: Board of School Trustees

From: Wayne Workman, Superintendent

Re: Financial Statement Corrective Action Plan

Recommendation
That the Board of Trustees approve a letter to be sent to the Department of Taxation regarding the corrective action plan for possible violations of Nevada Revised Statutes(NRS) and/or Nevada Administrative Code (NAC).

Background Information
See the attached letter to the Nevada Department of Taxation outlining the District's efforts to correct possible violations. We request approval to send this letter to the Department of Taxation if necessary as well as Nevada Department of Education.

Budget Considerations
N/A

Attachments:
Lyon County School District June 30, 2021 – Audit Plan of Corrective Action Letter

Respectfully Submitted,
Wayne Workman, Superintendent

Superintendent
Wayne Workman

Deputy Superintendent
Tim Logan

Board President
Neal McIntyre

Board Clerk
Holly Villines

Board of Trustees
Kimber LA Crabtree
Barbara Jones
Sherry Parsons
Bridget Peterson
John Stevens

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

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www.lyoncsd.org

January 25, 2022

Evelyn Barragan
Nevada Dept of Taxation
15550 E College Parkway Ste 115
Carson City NV 89706

Ms. Barragan:

The following is Lyon County School District's Response to possible violations of Nevada Revised Statutes (NRS) and the Nevada Administrative Code (NAC) identified during the Fiscal Year 2021 Financial Audit. We include each potential violation listed in Note 3 on Page 44 of the audit as well as our response.

- The District did not include budgeted revenues for its Federal Grants or State Grants funds (special revenue funds) in its tentative or final budgets for June 30, 2021. 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."

Response: This finding is the result of the auditing of a budget prepared in December of 2021. The first opportunity to correct this is in the Fiscal Year 2022(FY22) final budget. Budgets for the two funds in question have been in included in the FY22 final budget.

- 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 auditor's report on the June 30, 2021 financial statements is January 23, 2022.

Response: The District is grateful for the extensions granted for the preparation of the FY21 financial audit. Fiscal Year 2022 will be the first complete year the District will be fully staffed since adding an additional position to the business office. The District believes this will alleviate the need for multiple extensions for the FY22 financial audit.

- NRS354.598 precludes the adoption of any budget in which appropriates for any fund any amount in excess of the budgeted resources of that fund. The final amended budgets for the Federal Grants Fund and the State Grants Fund appropriated expenditures in excess of resources.

Response: As budgeted grant revenues were adjusted to actual (decrease), the corresponding budgetary expenditures were not adjusted resulting in the excessive budgeted expenditures for each fund. This was not an intentional overstatement of budgeted resources. At no point during Fiscal Year 21 did the District overspend either the Federal Grants Funds or the State Grants Funds. The District will take care to adjust both budgeted revenues and expenses in these funds in future fiscal years to prevent and overstatement of expenditures and ensure the budget remains balanced.

Thanks

Spencer Winward

Spencer Winward
Finance Manager/Comptroller
Lyon County School District
swinward@lyoncsd.org

Lyon County School District
Board Memo

Date: January 25, 2022

To: Board of School Trustees

From: Wayne Workman, Superintendent

Re: Designation of Independent Audit Firm for Fiscal Year 2022 as required by NRS 354.624

Recommendation

That the Board of Trustees approve the reappointment of Silva, Sceirine & Associates, LLC (formerly Rife Silva & Co., LLC) for the fiscal year 2022 Audit in the amount not to exceed $69,800.00 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 $69,800.00 is an increase of 4% over fiscal year 2021. The work that will be completed by Silva, Sceirine & Associates, LLC will meet all the requirements of NRS 354.624.

Discussed at Previous Meeting

N/A

Attachments

NRS 354.624

Respectfully Submitted,
Wayne Workman, Superintendent

NRS 354.624 Annual audit: Requirements; designation of auditor; scope and disposition; dissemination; prohibited provision in contract with auditor.

1. Each local government shall provide for an annual audit of all of its financial statements. A local government may provide for more frequent audits as it deems necessary. Except as otherwise provided in subsection 2, each annual audit must be concluded and the report of the audit submitted to the governing body as provided in subsection 6 not later than 5 months after the close of the fiscal year for which the audit is conducted. An extension of this time may be granted by the Department of Taxation to any local government that submits an application for an extension to the Department. If the local government fails to provide for an audit in accordance with the provisions of this section, the Department of Taxation shall cause the audit to be made at the expense of the local government. All audits must be conducted by a certified public accountant or by a partnership or professional corporation that is registered pursuant to chapter 628 of NRS.

2. The annual audit of a school district must:

(a) Be concluded and the report submitted to the board of trustees as provided in subsection 6 not later than 4 months after the close of the fiscal year for which the audit is conducted.

(b) If the school district has more than 150,000 pupils enrolled, include an audit of the expenditure by the school district of public money used:

(1) To design, construct or purchase new buildings for schools or related facilities;

(2) To enlarge, remodel or renovate existing buildings for schools or related facilities; and

(3) To acquire sites for building schools or related facilities, or other real property for purposes related to schools.

3. The governing body may, without requiring competitive bids, designate the auditor or firm annually. The auditor or firm must be designated, and notification of the auditor or firm designated must be sent to the Department of Taxation not later than 3 months before the close of the fiscal year for which the audit is to be made.

4. Each annual audit must cover the business of the local government during the full fiscal year. It must be a financial audit conducted in accordance with generally accepted auditing standards in the United States, including findings on compliance with statutes and regulations and an expression of opinion on the financial statements. The Department of Taxation shall prescribe the form of the financial statements, and the chart of accounts must be as nearly as possible the same as the chart that is used in the preparation and publication of the annual budget. The report of the audit must include:

(a) A schedule of all fees imposed by the local government which were subject to the provisions of NRS 354.5989;

(b) A comparison of the operations of the local government with the approved budget, including a statement from the auditor that indicates whether the governing body has taken action on the audit report for the prior year;

(c) If the local government is subject to the provisions of NRS 244.186, a report showing that the local government is in compliance with the provisions of paragraphs (a) and (b) of subsection 1 of NRS 244.186; and

(d) If the local government is subject to the provisions of NRS 710.140 or 710.145, a report showing that the local government is in compliance with the provisions of those sections with regard to the facilities and property it maintains and the services it provides outside its territorial boundaries.

5. Each local government shall provide to its auditor:

(a) A statement indicating whether each of the following funds established by the local government is being used expressly for the purposes for which it was created, in the form required by NRS 354.6241:

(1) An enterprise fund.

(2) An internal service fund.

(3) A fiduciary fund.

(4) A self-insurance fund.

(5) A fund whose balance is required by law to be:

(I) Used only for a specific purpose other than the payment of compensation to a bargaining unit, as defined in NRS 288.134; or

(II) Carried forward to the succeeding fiscal year in any designated amount.

(b) A list and description of any property conveyed to a nonprofit organization pursuant to NRS 244.287 or 268.058.

(c) If the local government is subject to the provisions of NRS 244.186, a declaration indicating that the local government is in compliance with the provisions of paragraph (c) of subsection 1 of NRS 244.186.

(d) If the local government is subject to the provisions of NRS 710.140 or 710.145, a declaration indicating that the local government is in compliance with the provisions of those sections with regard to the facilities and property it maintains and the services it provides outside its territorial boundaries.

6. The opinion and findings of the auditor contained in the report of the audit must be presented at a meeting of the governing body held not more than 30 days after the report is submitted to it. Immediately thereafter, the entire report, together with the management letter required by generally accepted auditing standards in the United States or by regulations adopted pursuant to NRS 354.594, must be filed as a public record with:

(a) The clerk or secretary of the governing body;

(b) The county clerk;

(c) The Department of Taxation; and

(d) In the case of a school district, the Department of Education.

7. After the report of the audit is filed by the local government, the report of the audit, including, without limitation, the opinion and findings of the auditor contained in the report of the audit, may be disseminated by or on behalf of the local government for which the report was prepared by inclusion, without limitation, in or on:

(a) An official statement or other document prepared in connection with the offering of bonds or other securities;

(b) A filing made pursuant to the laws or regulations of this State;

(c) A filing made pursuant to a rule or regulation of the Securities and Exchange Commission of the United States; or

(d) A website maintained by a local government on the Internet or its successor,

➥ without the consent of the auditor who prepared the report of the audit. A provision of a contract entered into between an auditor and a local government that is contrary to the provisions of this subsection is against the public policy of this State and is void and unenforceable.

8. If an auditor finds evidence of fraud or dishonesty in the financial statements of a local government, the auditor shall report such evidence to the appropriate level of management in the local government.

9. The governing body shall act upon the recommendations of the report of the audit within 3 months after receipt of the report, unless prompter action is required concerning violations of law or regulation, by setting forth in its minutes its intention to adopt the recommendations, to adopt them with modifications or to reject them for reasons shown in the minutes.

(Added to NRS by 1965, 735; A 1967, 939; 1969, 800; 1971, 1344; 1973, 184; 1975, 451, 1688, 1801; 1977, 547; 1981, 313, 1768; 1987, 1043; 1989, 620; 1995, 1896, 1935; 1997, 574, 1611, 1739; 1999, 472, 2945; 2001, 1810; 2003, 1231; 2005, 292, 1344)

Lyon County School District
Board Memo

Date: January 25, 2022

To: Board of School Trustees

From: Wayne Workman, Superintendent

Re: Augmented FY 2022 Budget Preparation

Recommendation

That the Board of Trustees approve the resolutions augmenting the FY2021 budget to include revisions for certified enrollment, audited fund balance, carry forward amounts and recommended augmentations to specific funds.

Background Information

At the November 16, 2021 and December 21, 2021 Board of School Trustees' meeting, a draft augmented budget was presented for feedback by the Board. The District's June 30, 2021, audit has been finalized, and the ending fund balances are included in the District's Augmented Fiscal Year 2022 budget. This is an opportunity for the District to develop a budget based on estimated FY 2021 ending fund balances, final Pupil Centered Funding Plan (PCFP) amounts, and current Average Daily Enrollment (ADE) numbers.

General Fund—It is anticipated that the FY 2021 General Fund ending balance will be $10.6 million (page 8 of Augmented Budget). This represents an ending fund balance of approximately 14.1% when compared with the District's approximately $76.2 million FY 2021 General Fund expenditures (including transfer to Special Education Fund. This exceeds the State law requirement of 4%, required per NRS 354.

The FY 2021 ending fund balance realized a gain of 2.3% when compared to FY 2020 ending fund balance. This gain was anticipated, was budgeted for by The District, and approved by Board of Trustees. This gain is primarily due to Federal Covid-19 Funding via ESSER I, ESSER II, and ESSER III.

The $10.6 million FY 21 ending General Fund balance is $6.9 million (page 8 of Augmented Budget) more than the budgeted ending Fund Balance District's Final FY 2022 Budget presented at the May 25, 2021 Board of School Trustees meeting. We include the resolution to augment the General Fund by $6.9 Million.

The proposed $3.7 million FY 22 ending fund balance (page 16 of Augmented Budget) is 4.26% of the anticipated FY 2022 General Fund expenditures. This is in compliance with NRS 354 which requires a minimum of 4% ending fund balance.

Special Education Fund—We recommend an augmentation of $93,774 to the Special Education Fund to cover budgeted expenses. This is the result of a slight changed to the ending fund balance and slightly different revenue. With the new PCFP Funding, some of that comes earmarked for Special Education instead of being included in General Fund and requiring transfer. Note the transfer from General Fund is only budgeted for $1.4 million whereas it has been much higher in years past. (page 18 of Augmented Budget).

Medicaid Fund—We have no resolution for augmentation since the Medicaid fund is budgeted for less revenue that previously. Since the onset of Covid our Medicaid Revenue has decreased. Expenses normally included here have been shifted to and budgeted for in the Special Education Fund.

Federal School Lunch Program Fund—The School Lunch Fund continues to perform well. We recommend a resolution to augment the budget for $863,643. This amount is comprised of a combination of unused budgeted funds from last fiscal year and higher than anticipated revenue due to the extension of free school lunch to all students. A large portion of this balance is budgeted for the FHS Kitchen project.

Adult Diploma—We include a resolution to augment by $362,228 to recognize all available revenue for this fund for the year. (Page 46 of the Augmented Budget)

Federal and State Grants—These grant budgets receive automatic augmentations throughout the year based on available funding and amendments completed while working with the Nevada Department of Education. As of December 2021 the District has about $23 million available in Federal Grants (pages 27-35 of the Augmented Budget). Of that, approximately $16 million is from Covid relief sources and is not all budgeted nor is required to be spent this fiscal year. There is approximately $650,000 in State Grants (pages 63-71 of the Augmented Budget). In this same section, $1.5 million of restricted PCFP Funds is included in budget amounts.

Student Account Fund—In compliance with GASB 84, student funds are now budgeted as a special revenue fund (Approved and created by the board in May 2021). We augment this budget by $1,933,258 to account for the opening balance and budgeted expenditures. (Pages72-75 of the Augmented Budget)

Bond Projects, Capital Projects, and Residential Construction Tax—The District's FY 2022 budget associated with the Capital Improvement Projects have been updated based on $51.1 million available in the Bond Projects Fund (pages 76-81 of the Augmented Budget), $3.59 million available in Capital Projects Fund (pages 82-87) and $2.9 million available in Residential Construction Tax Fund (pages 88-92).

Budget Considerations

The FY 2021 augmented budget is presented for Board of School Trustees consideration and approval.

Discussed at Prior Meetings

November 16, 2021 Board of School Trustees' Meeting
December 21, 2021 Board of School Trustees' Meeting

Attachments:

Lyon County School District Fiscal Year 2022 Augmented Budget
General Fund FY 22 Budget Resolution
Special Education Fund FY 22 Budget Resolution
School Lunch Fund FY 22 Budget Resolution
Adult Diploma FY 22 Budget Resolution
Student Account Fund FY 22 Budget Resolution
Bond Projects Fund FY 22 Budget Resolution

Respectfully Submitted,
Wayne Workman, Superintendent

25 EAST GOLDFIELD AVENUE
YERINGTON, NEVADA 89447

SUPERINTENDENT
Wayne Workman

(775) 463-6800
FAX (775) 463-6808

DEPUTY SUPERINTENDENT
Tim Logan

December 21, 2021

Nevada Department of Taxation
1550 East College Parkway, Suite 115
Carson City, NV 89706-7921

Lyon County School District herewith submits the Tentative Budget for the fiscal year ending June 30, 2022.

This budget contains two funds, including Debt Service, requiring property tax revenues totaling $17,611,841

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 fifteen governmental fund types with estimated expenditures of $ 158,693,682
and three proprietary funds with estimated expenses of $ 795,000

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

I, Spencer Winward, Finance Manager/ Comptroller, certify that all applicable funds and financial operations of this Local Government are listed herein

Signed _____

Dated: 1/25/2022

APPROVED BY THE GOVERNING BOARD

SCHEDULED PUBLIC HEARING:

Date and Time 01/25/2022 6:30 p.m.

Publication Dates May 5 & 12, 2021

Place: Fernley Elementary School
450 Hardie Lane, Fernley NV 89408

BOARD OF TRUSTEES
President Holly Villines • Clerk Phil Cowee •
Member Barbara Jones • Member Sherry Parsons • Member Bridget Peterson • Member Neal McIntyre

Lyon County School District
Final Amended Budget
For Fiscal Year Ending June 30, 2021

INDEX

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TOTAL EMPLOYEE INFORMATION

	ACTUAL YEAR ENDING 06/30/20	ACTUAL YEAR ENDING 06/30/21	ESTIMATED YEAR ENDING 06/30/2022
FTE Total Employees	1025	1,031	1,031
FTE Classroom teachers	527	533	533

ENROLLMENT AND BASIC SUPPORT GUARANTEE INFORMATION

		ACTUAL YEAR YEAR ENDING 06/30/19		ACTUAL ADE* YEAR ENDING 06/30/20		ESTIMATED ADE* YEAR ENDING 06/30/22	
1	Pre-kindergarten (NRS 388.490)	x .6 =	-	x .6 =		x .6 =	-
2	Kindergarten						
3	Elementary						
4	Secondary						
5	Ungraded						
	6. Subtotal		-				
7.	**Deduct** students transported into Nevada from out-of-state		-		-		-
8.	**Add** students transported to another state						
	9. Total WEIGHTED enrollment		-		-		-

10.	Basic support per student amount for your district, Year Year Ending 06/30/22		
11.	Total basic support for enrollees (Line 9 times Line 10)	-	
12.	Estimated number of special education program units		
	Amount per Unit: X	=	
13.	TOTAL BASIC SUPPORT GUARANTEE (Line 11 + Line 12)		-

LESS LOCAL FUNDS AVAILABLE:

14.	**2.60** percent Local School Support Tax (LSST)		
14.1	Charter School Outside Revenues		
15	25 cent Property Tax	-	
16.	STATE SHARE (Line 8 - Line 9 - Line 10)		-

REVENUE TO:		
	Special Education Special Revenue Fund	$
	General Fund	$

17.	Estimated REGULAR Adult High School Diploma Program Revenue	
	Indicate fund to be used: [ ] General Fund [X] Special Revenue	
18.	Estimated PRISON Adult High School Diploma Program Revenue	
	Indicate fund to be used: [ ] General Fund [ ] Special Revenue	
19.	Other anticipated DSA revenue (describe):	
	Indicate fund to be used: [ ] General Fund [ ] Special Revenue	
20.	Total projected DSA revenue for Year Year Ending 06/30/22 (Lines 16, 17, 18, 19)	-

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

(B1) Net Proceeds of Mines $ 1,174,499

(C) TOTAL ASSESSED VALUE $ 2,272,421,392

(B2) Tax from Net Proceeds Unavailable for Appropriation 2021/2022 (CY 21)_____

(This number to be provided by the Dept. of Taxation from NPM filings as of 4/1/21.)

(1) FUND	(2) OPENING FUND BALANCE	(3) NONPROPERTY TAX RESOURCES	(4) STATE EDUCATION FUNDING	(5) TAX RATE	(6) TRANSFERS IN	(7) TOTAL FUND RESOURCES
GENERAL FUND						
1000 Local		191,000	-	0.75%		191,000
3000 State						79,962,658
State Education Funding			79,962,658			
4000 Federal		275,000				275,000
Opening Balance	10,672,987					10,672,987
Other Sources					109,135	109,135
General Subtotal	10,672,987	466,000	79,962,658	0.75%	109,135	91,210,780
DEBT SERVICE	7,802,991	20,000	9,788,850	0.5867%		17,611,841
SUBTOTAL	18,475,978	486,000	89,751,508	1.3367%	109,135	108,822,621
OTHER FUNDS:						
Special Education	11,110	12,659,164			1,400,000	14,070,274
Medicaid	20,535	150,000				170,535
Federal Grants	-	5,337,613				5,337,613
Insurance Loss Fund	109,135					109,135
Federal School Lunch	1,119,157	3,705,000			-	4,824,157
Adult Diploma	-	362,228				362,228
Class Size Reduction	-	-				-
Private Donations & Grants	-					-
State Grants	-	2,649,410				2,649,410
Student Accounts		1,933,258				1,933,258
Bond Projects	13,484,299	37,660,000				51,144,299
Capital Projects	2,660,293	934,978				3,595,271
Building & Sites	213,828	9,600				223,428
Residential Construction Tax	2,217,442	670,000				2,887,442
Proprietary:						
Workers Comp Insurance	864,313	590,000				1,454,313
Unemployement Insurance	1,150,179	155,000				1,305,179
Group Insurance	13,917	50,000				63,917
SUBTOTAL OTHER FUNDS	21,864,208	66,866,251	-		1,400,000	90,130,459
TOTAL ALL FUNDS	40,340,186	67,352,251	89,751,508		1,509,135	198,953,080
Less: Interfund Transfers					(1,509,135)	(1,509,135)
NET ALL FUNDS	40,340,186	67,352,251	89,751,508		-	197,443,945

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	2,411,108,022	0.75%	18,083,310	18,083,310	-
Net Proceeds revenue reserved per NRS 387.195 [Sch. AA (B2)]	XXXXXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXX	-
Total School Operating:					-
B. SCHOOL DEBT:					
Property Tax Suject to Revenue Limitations	2,411,108,022	0.5867%	14,145,971	4,357,121	9,788,850
Net Proceeds of Minerals	XXXXXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXX	
Total School Debt:					9,788,850
C. TOTAL OPERATING AND DEBT					**9,788,850**

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	27,025,420	11,296,912	2,490,642				40,812,973
200 Special	224,891	89,772	-				314,663
300 Vocational & Technical	1,203,363	496,644	129,363				1,829,370
400 Other PK-12	1,529,466	629,811	46,646				2,205,923
500 Nonpublic School							-
600 Adult Education	25,751	5,759	28,440				59,950
800 Community Services							-
900 Co-curricular & Extra Curricular	1,129,071	91,812	739,563				1,960,446
000 Undistributed Expenditures							-
2000 Support Services	19,848,431	7,605,787	10,971,762				38,425,980
3000 Noninstructional Services							-
4000 Facility Acquisition and Construction							-
6100 Interdistrict Payments							-
6200 Fund Transfers				1,400,000			1,400,000
6300 Contingency					500,000		500,000
8000 Ending Balance						3,701,474	3,701,474
NPM - Reserved Per NRS 387.1235							
Other							
Total Ending Fund Balance							
General Subtotal	50,986,393	20,216,497	14,406,416	1,400,000	500,000	3,701,474	91,210,780
DEBT SERVICE			8,116,886			9,494,955	17,611,841
SUBTOTAL APPROPRIATION FUNDS	50,986,393	20,216,497	22,523,302	1,400,000	500,000	13,196,429	108,822,621
OTHER FUNDS: (List)							
Special Education	9,587,362	4,007,739	440,991		-	34,182	14,070,274
Medicaid	50,108	22,318	96,511	-		1,598	170,535
Federal Grants	2,693,376	778,892	1,865,345			-	5,337,613
Insurance Loss Fund			-	109,135		-	109,135
Federal School Lunch	1,120,000	400,230	2,878,750			425,177	4,824,157
Adult Diploma	218,606	89,610	54,012			-	362,228
Class Size Reduction	-	-				-	-
Private Donations & Grants							-
State Grants	943,588	303,880	1,401,942				2,649,410
Student Accounts			1,400,000			533,258	1,933,258
Bond Projects			6,209,606			44,934,693	51,144,299
Capital Projects			3,367,232		-	228,039	3,595,271
Building & Sites			175,000		-	48,428	223,428
Residential Construction Tax			2,643,388			244,054	2,887,442
Proprietary:							
Workers Comp Insurance		580,000	185,000			689,313	1,454,313
Unemployement Insurance		20,000				1,285,179	1,305,179
Group Insurance		50,000				13,917	63,917
SUBTOTAL OTHER FUNDS	14,613,040	6,252,669	20,717,777	109,135	-	48,437,838	90,130,459
TOTAL ALL FUNDS	65,599,433	26,469,166	43,241,079	1,509,135	500,000	61,634,267	198,953,080
Less: Interfund Transfers				(1,509,135)			(1,509,135)
NET ALL FUNDS	65,599,433	26,469,166	43,241,079	-	500,000	61,634,267	197,443,945

	REVENUE	(1) ACTUAL PRIOR YEAR ENDING 06/30/20	(2) CURRENT YEAR ENDING 06/30/21	(3) BUDGET YEAR ENDING 06/30/22 5/25/2021 FINAL APPROVED	(4) Revision	(5) 1/25/2022 FINAL AMENDED
1000	**LOCAL SOURCES**					
1100	Tax Revenue					
1110	Property Taxes	10,879,262	12,088,291	11,376,036	(11,376,036)	-
1111	Net Proceeds of Mines				-	
1112	Net Proceeds of Mines - Prior Year				-	
1120	School Support Taxes	12,519,536	13,626,218	12,854,689	(12,854,689)	-
1150	Residential Construction Tax				-	
1190	Other Taxes			20,000	(20,000)	-
1191	Franchise Taxes	318,157	386,475	150,000	-	150,000
1192	Governmental Services Tax	2,111,065	2,568,084	2,473,393	(2,473,393)	-
1200	Local Gov Units - Not School Districts				-	
1300	Tuition				-	
1400	Transportation Fees				-	
1500	Earnings on Investments	6,742	1,376	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	118,849	83,247	20,000	-	20,000
1910	Rentals	2440		6,000	-	6,000
1920	Donations				-	
1950/60	Services Provided other Governments				-	
1990	Miscellaneous				-	
					-	
TOTAL LOCAL SOURCES		25,956,051	28,753,691	26,915,118	(26,724,118)	191,000
3000	**REVENUE FROM STATE SOURCES**					
	State Education Funding			58,269,032		79,962,658
3110	Distributive School Fund	51,994,511	50,767,222		-	
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		51,994,511	50,767,222	58,269,032	-	79,962,658
4000	**FEDERAL SOURCES**					
4100	Unrestricted - Direct Fed Gov't					
4200	Unrestricted - State Agency					
4300	Restricted - Direct					
4500	Restricted - State Agency					
4700	Forest Reserve	103,517	96,175	25,000	-	25,000
4703	E-Rate	66,533	531,054	250,000	-	250,000
4800	Revenue in Lieu of Taxes				-	
4900	Revenue for-on behalf of School District				-	
TOTAL FEDERAL SOURCES		170,050	627,229	275,000	-	275,000

Lyon County School District — School District
General Fund — Fund - Budgeted Resources

OTHER RESOURCES AND FUND BALANCE	(1) ACTUAL PRIOR YEAR ENDING 06/30/20	(2) CURRENT YEAR ENDING 06/30/21	(3) BUDGET YEAR ENDING 06/30/22 5/25/2021 FINAL APPROVED	(4) Revision	(5) 1/25/2022 FINAL AMENDED
5000 OTHER FINANCING SOURCES					
5100 Issuance of Bonds					
5110 Bond Principal					
5120 Premium/Discount of Bond Sale					
5200 Transfers from Other Funds				109,135	109,135
5300 Gain/Loss on Disposal of Assets		5,330			
5400 Loan Proceeds (> 12 months)					
5500 Capital lease Proceeds					
5600 Other Long-Term Debt Proceeds					
TOTAL OTHER FINANCING SOURCES	-	5,330	-	109,135	109,135
8000 OPENING FUND BALANCE					
Reserved Opening Balance (NPM)					
Opening Balance (Other)	6,807,466	8,680,541	3,673,031	6,823,535	10,672,987
TOTAL OPENING FUND BALANCE	6,807,466	8,680,541	3,673,031		10,672,987
Prior Period Adjustments					
Residual Equity Transfers					
TOTAL ALL RESOURCES	84,928,078	88,834,013	89,132,181	2,078,599	91,210,780

3849452

Lyon County School District School District
General Fund Fund - Budgeted Resources

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/20	(2) CURRENT YEAR ENDING 06/30/21	(3) BUDGET YEAR ENDING 06/30/22 5/25/2021 FINAL APPROVED	(4) Revision	(5) 1/25/2022 FINAL AMENDED
100 REGULAR PROGRAMS					
1000 Instruction					
100 Salaries	20,390,402	21,861,937	23,838,495	3,186,925	27,025,420
200 Benefits	9,683,536	9,878,539	9,958,964	1,337,948	11,296,912
300/400/500 Purchased Services	185,293	76,987	212,577	10,629	223,206
600 Supplies	1,014,320	732,980	1,883,834	376,767	2,260,601
700 Property				-	
800/900 Miscellaneous & Other	6,070	2,645	6,835	-	6,835
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	31,279,621	32,553,088	35,900,705	4,912,268	40,812,973
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					

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/20	(2) CURRENT YEAR ENDING 06/30/21	(3) BUDGET YEAR ENDING 06/30/22 5/25/2021 FINAL APPROVED	(4) Revision	(5) 1/25/2022 FINAL AMENDED
270 GIFTED AND TALENTED					
1000 Instruction					
100 Salaries	189,184	180,792	224,891	-	224,891
200 Benefits	79,685	78,078	89,772	-	89,772
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	268,869	258,870	314,663	-	314,663
300 VOCATIONAL & TECHNICAL					
1000 Instruction					
100 Salaries	967,179	1,053,084	1,179,768	23,595	1,203,363
200 Benefits	408,915	440,449	486,906	9,738	496,644
300/400/500 Purchased Services	15,028	24,331	35,076	-	35,076
600 Supplies	93,238	70,660	77,138	16,000	93,138
700 Property				-	
800/900 Miscellaneous & Other	1,082	781	1,149	-	1,149
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	1,485,442	1,589,305	1,780,037	49,333	1,829,370

Lyon County School District School District
General Fund Fund - Expenditures by Program, Function, and Object

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/20	(2) CURRENT YEAR ENDING 06/30/21	(3) BUDGET YEAR ENDING 06/30/22 5/25/2021 FINAL APPROVED	(4) Revision	(5) 1/25/2022 FINAL AMENDED
400 OTHER INSTRUCTIONAL PROGRAMS					
1000 Instruction					
100 Salaries	1,380,194	1,395,733	1,478,445	29,569	1,508,014
200 Benefits	572,549	591,129	616,553	12,331	628,884
300/400/500 Purchased Services		-	29,387	-	29,387
600 Supplies	2,517	12,658	16,921	338	17,259
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	1,955,260	1,999,520	2,141,306	42,238	2,183,544
440 SUMMER SCHOOL					
1000 Instruction					
100 Salaries		-	21,452	-	21,452
200 Benefits		-	927	-	927
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	-	-	22,379	-	22,379

Lyon County School District School District
General Fund Fund - Expenditures by Program, Function, and Object

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/20	(2) CURRENT YEAR ENDING 06/30/21	(3) BUDGET YEAR ENDING 06/30/22 5/25/2021 FINAL APPROVED	(4) Revision	(5) 1/25/2022 FINAL AMENDED
600 ADULT EDUCATION PROGRAMS					
1000 Instruction					
100 Salaries	418	1,266	25,751	-	25,751
200 Benefits		227	5,759	-	5,759
300/400/500 Purchased Services	4,830	1,625	11,376	-	11,376
600 Supplies	1,965	6,087	11,376	5,688	17,064
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	7,213	9,205	54,262	5,688	59,950
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	(1) ACTUAL PRIOR YEAR ENDING 06/30/20	(2) CURRENT YEAR ENDING 06/30/21	(3) BUDGET YEAR ENDING 06/30/22 5/25/2021 FINAL APPROVED	(4) Revision	(5) 1/25/2022 FINAL AMENDED
910 COCURRICULAR ACTIVITIES					
1000 Instruction					
100 Salaries	233,612	183,320	334,396	6,688	341,084
200 Benefits	8,216	25,524	12,842	257	13,099
300/400/500 Purchased Services	(2,722)	-	11,471	229	11,700
600 Supplies	3,365	498	5,688	114	5,802
700 Property				-	
800/900 Miscellaneous & Other		1,095	3,792	-	3,792
2700 Student Transportation				-	
100 Salaries				-	
200 Benefits				-	
300/400/500 Purchased Services				-	
600 Supplies				-	
700 Property				-	
800/900 Miscellaneous & Other	25,385	-	54,283	-	54,283
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	267,856	210,437	422,472	7,288	429,760
920 ATHLETICS					
1000 Instruction					
100 Salaries	580,132	623,337	772,536	15,451	787,987
200 Benefits	52,446	59,190	77,170	1,543	78,713
300/400/500 Purchased Services	144,132	61,164	165,898	3,318	169,216
600 Supplies	130,648	104,633	111,863	2,237	114,100
700 Property				-	
800/900 Miscellaneous & Other		8,762	12,323	-	12,323
2700 Student Transportation				-	
100 Salaries				-	
200 Benefits				-	
300/400/500 Purchased Services				-	
600 Supplies				-	
700 Property				-	
800/900 Miscellaneous & Other	257,758	-	361,124	7,222	368,346
2900 Other Direct Support				-	
100 Salaries				-	
200 Benefits				-	
300/400/500 Purchased Services				-	
600 Supplies				-	
700 Property				-	
800/900 Miscellaneous & Other				-	
920 TOTAL ATHLETICS	1,165,116	857,086	1,500,914	29,772	1,530,686

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/20	(2) CURRENT YEAR ENDING 06/30/21	(3) BUDGET YEAR ENDING 06/30/22 5/25/2021 FINAL APPROVED	(4) Revision	(5) 1/25/2022 FINAL AMENDED
000 UNDISTRIBUTED EXPENDITURES					
2100 Student Support					
100 Salaries	2,172,870	2,247,006	2,377,435	237,744	2,615,179
200 Benefits	900,493	927,455	946,553	94,655	1,041,208
300/400/500 Purchased Services	21,921	324	120,394	6,020	126,414
600 Supplies	26,677	82,795	16,834	842	17,676
700 Property				-	
800/900 Miscellaneous & Other	-	-	427	21	448
2100 SUBTOTAL	3,121,961	3,257,580	3,461,643	339,282	3,800,925
2200 Instruction Staff Support					
100 Salaries	1,091,268	964,922	1,223,066	122,307	1,345,373
200 Benefits	351,412	311,761	431,345	43,135	474,480
300/400/500 Purchased Services	95,425	17,520	126,153	6,308	132,461
600 Supplies	160,595	108,773	296,312	14,816	311,128
700 Property				-	
800/900 Miscellaneous & Other	4,252	(8,591)	3,317	166	3,483
2200 SUBTOTAL	1,702,952	1,394,385	2,080,193	186,730	2,266,923
2300 General Administration					
100 Salaries	807,351	852,920	864,552	86,455	951,007
200 Benefits	624,063	620,885	563,117	56,312	619,429
300/400/500 Purchased Services	378,630	445,189	359,155	217,958	577,113
600 Supplies	29,519	21,363	25,541	2,554	28,095
700 Property				-	
800/900 Miscellaneous & Other	195,080	99,473	104,965	200,000	304,965
2300 SUBTOTAL	2,034,643	2,039,830	1,917,330	563,279	2,480,609
2400 School Administration					
100 Salaries	5,247,522	5,425,904	5,855,991	585,599	6,441,590
200 Benefits	1,940,107	2,042,040	2,193,551	219,355	2,412,906
300/400/500 Purchased Services	248,679	229,974	182,954	209,148	392,102
600 Supplies	185,952	186,898	185,084	18,508	203,592
700 Property	-	-	29,576	1,479	31,055
800/900 Miscellaneous & Other	14,902	11,226	10,427	521	10,948
2400 SUBTOTAL	7,637,162	7,896,042	8,457,583	1,034,611	9,492,194
2500 Central Services					
100 Salaries	1,821,646	1,847,355	2,064,310	206,431	2,270,741
200 Benefits	570,150	543,399	681,539	68,154	749,693
300/400/500 Purchased Services	1,389,592	1,238,729	950,721	444,536	1,395,257
600 Supplies	837,083	1,516,026	1,377,500	137,750	1,515,250
700 Property	385,680	32,175	423,632	21,182	444,814
800/900 Miscellaneous & Other	6,518	7,783	26,206	1,310	27,516
2500 SUBTOTAL	5,010,669	5,185,467	5,523,908	879,363	6,403,271

Lyon County School District — School District
General Fund — Fund - Expenditures

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/20	(2) CURRENT YEAR ENDING 06/30/21	(3) BUDGET YEAR ENDING 06/30/22 5/25/2021 FINAL APPROVED	(4) Revision	(5) 1/25/2022 FINAL AMENDED
2600 Operating/Maintenance Plant Service					
100 Salaries	3,293,540	3,320,277	3,686,130	184,307	3,870,437
200 Benefits	1,115,995	1,143,221	1,328,771	66,439	1,395,210
300/400/500 Purchased Services	1,581,562	1,658,571	1,365,274	68,264	1,433,538
600 Supplies	2,224,218	2,105,004	2,117,262	423,452	2,540,714
700 Property		-	23,700	1,185	24,885
800/900 Miscellaneous & Other	7,939	12,975	9,859	493	10,352
2600 SUBTOTAL	8,223,254	8,240,048	8,530,996	744,139	9,275,135
2700 Student Transportation					
100 Salaries	1,873,627	1,959,419	2,242,005	112,100	2,354,105
200 Benefits	699,300	718,726	869,392	43,470	912,862
300/400/500 Purchased Services	341,730	259,471	326,649	16,332	342,981
600 Supplies	430,292	549,161	452,975	200,000	652,975
700 Property	530,150	393,584	100,000	650,000	750,000
800/900 Miscellaneous & Other	(262,580)	39,802	(306,000)	-	(306,000)
2700 SUBTOTAL	3,612,519	3,920,163	3,685,021	1,021,902	4,706,923
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	31,343,160	31,933,515	33,656,674	4,769,306	38,425,980
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 School District
General Fund Fund - Expenditures by Program, Function, and Object

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/20	(2) CURRENT YEAR ENDING 06/30/21	(3) BUDGET YEAR ENDING 06/30/22 5/25/2021 FINAL APPROVED	(4) Revision	(5) 1/25/2021 FINAL AMENDED DRAFT
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	8,475,000	8,750,000	10,000,000	-	1,400,000
000 TOTAL UNDISTRIBUTED EXPENDITURES	31,343,160	31,933,515	33,656,674	4,769,306	38,425,980
TOTAL ALL EXPENDITURES	76,240,324	78,161,026	85,793,412	9,815,894	87,009,306
6300 Contingency (not to exceed 3% of Total Expenditures)	XXXXXXXXXXX XXXXXXXXXXX	-	500,000		500,000
8000 ENDING FUND BALANCE					
Reserved NPM Per NRS 387.1235					
Ending Balance (Other)	8,680,541	10,672,987	3,849,452	(147,978)	3,701,474
TOTAL ENDING FUND BALANCE	8,680,541	10,672,987	3,849,452	(147,978)	3,701,474
TOTAL APPLICATIONS	84,920,865	88,834,013	90,142,864	9,667,916	91,210,780

Lyon County School District — School District
General Fund — Fund - Expenditures by Program, Function, and Object

	REVENUE	(1) ACTUAL PRIOR YEAR ENDING 06/30/20	(2) CURRENT YEAR ENDING 06/30/21	(3) BUDGET YEAR ENDING 01/00/00 5/25/2021 FINAL APPROVED	(4) Revision	(5) 1/25/2022 FINAL AMENDED
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 - PCFP Funding	4,161,770	4,318,747	4,012,938	4,170,015	8,182,953
3200	Restricted Funding/Grants-in-Aid Rev					
3210	Special Transportation					
3216	State Special Education Revenue				4,476,211	4,476,211
3230	Class Size Reduction					
3800	In Lieu of Taxes					
3900	For/on behalf of School District					
C		4,161,770	4,318,747	4,012,938	8,646,226	12,659,164
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 School District
Special Education Fund Fund - Budgeted Resources

OTHER RESOURCES AND FUND BALANCE	(1) ACTUAL PRIOR YEAR ENDING 06/30/20	(2) CURRENT YEAR ENDING 06/30/21	(3) BUDGET YEAR ENDING 01/00/00 5/25/2021 FINAL APPROVED	(4) Revision	(5) 1/25/2022 FINAL AMENDED
5000 OTHER FINANCING SOURCES					
5100 Issuance of Bonds					
5110 Bond Principal					
5120 Premium/Discount of Bond Sale					
5200 Transfers from Other Funds	8,475,000	8,750,000	10,000,000	(8,600,000)	1,400,000
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	8,475,000	8,750,000	10,000,000	(8,600,000)	1,400,000
8000 OPENING FUND BALANCE					
Reserved Opening Balance (NPM)					
Opening Balance (Other)	42,435	17,132	11,110		11,110
TOTAL OPENING FUND BALANCE	42,435	17,132	11,110	-	11,110
Prior Period Adjustments					
Residual Equity Transfers					
TOTAL ALL RESOURCES	12,679,205	13,085,879	14,024,048	46,226	14,070,274

Lyon County School District School District
Special Education Fund Fund - Budgeted Resources

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/20	(2) CURRENT YEAR ENDING 06/30/21	(3) BUDGET YEAR ENDING 06/30/22 5/25/2021 FINAL APPROVED	(4) Revision	(5) 1/25/2022 FINAL AMENDED
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	6,173,762	6,466,827	6,962,798	30,000	6,992,798
200 Benefits	2,673,435	2,859,481	2,904,280	-	2,904,280
300/400/500 Purchased Services	66,329	311	104,583	-	104,583
600 Supplies	24,035	11,761	30,692	-	30,692
700 Property				-	
800/900 Miscellaneous & Other	355			-	
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	8,937,916	9,338,380	10,002,353	30,000	10,032,353

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/20	(2) CURRENT YEAR ENDING 06/30/21	(3) BUDGET YEAR ENDING 06/30/22 5/25/2021 FINAL APPROVED	(4) Revision	(5) 1/25/2022 FINAL AMENDED
000 UNDISTRIBUTED EXPENDITURES					
2100 Student Support					
100 Salaries	1,616,895	1,678,362	1,892,918	-	1,892,918
200 Benefits	649,801	660,897	826,325	-	826,325
300/400/500 Purchased Services	507,290	410,103	266,165	-	266,165
600 Supplies		9	1,104	-	1,104
700 Property					
800/900 Miscellaneous & Other					
2100 SUBTOTAL	2,773,986	2,749,371	2,986,512	-	2,986,512
2200 Instruction Staff Support					
100 Salaries	429		5,851	-	5,851
200 Benefits	3,225		1,178	-	1,178
300/400/500 Purchased Services	1,585	1,267	552	-	552
600 Supplies			828	-	828
700 Property					
800/900 Miscellaneous & Other					
2200 SUBTOTAL	5,239	1,267	8,409	-	8,409
2300 General Administration					
100 Salaries	163,098	167,645	184,193	-	184,193
200 Benefits	56,938	59,130	69,862	-	69,862
300/400/500 Purchased Services	26,306	38,177	9,145	-	9,145
600 Supplies	5,895	2,776	11,036	-	11,036
700 Property		9,780			
800/900 Miscellaneous & Other					
2300 SUBTOTAL	252,237	277,508	274,236	-	274,236
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 School District
Special Education Fund Fund - Expenditures

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/20	(2) CURRENT YEAR ENDING 06/30/21	(3) BUDGET YEAR ENDING 06/30/22 5/25/2021 FINAL APPROVED	(4) Revision	(5) 1/25/2022 FINAL AMENDED
2600 Operating/Maintenance Plant Service					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services					
600 Supplies		15,835			
700 Property					
800/900 Miscellaneous & Other					
2600 SUBTOTAL	-	15,835	-	-	-
2700 Student Transportation					
100 Salaries	494,930	496,415	471,602	40,000	511,602
200 Benefits	197,765	195,993	206,094	-	206,094
300/400/500 Purchased Services	-		16,886	-	16,886
600 Supplies				-	
700 Property				-	
800/900 Miscellaneous & Other					
2700 SUBTOTAL	692,695	692,408	694,582	40,000	734,582
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	3,724,157	3,736,389	3,963,739	40,000	4,003,739
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 School District
Special Education Fund Fund - Expenditures by Program, Function, and Object

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/20	(2) CURRENT YEAR ENDING 06/30/21	(3) BUDGET YEAR ENDING 06/30/22 5/25/2021 FINAL APPROVED	(4) Revision	(5) 1/25/2022 FINAL AMENDED
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	3,724,157	3,736,389	3,963,739	40,000	4,003,739
TOTAL ALL EXPENDITURES	12,662,073	13,074,769	13,966,092	70,000	14,036,092
6300 Contingency (not to exceed 3% of Total Expenditures)	XXXXXXXXXXX XXXXXXXXXXX				
8000 ENDING FUND BALANCE					
Reserved NPM Per NRS 387.1235					
Ending Balance (Other)	17,132	11,110	57,956	(23,774)	34,182
TOTAL ENDING FUND BALANCE	17,132	11,110	57,956	(23,774)	34,182
TOTAL APPLICATIONS	12,679,205	13,085,879	14,024,048	46,226	14,070,274

Lyon County School District School District
Special Education Fund Fund - Expenditures by Program, Function, and Object

	REVENUE	(1) ACTUAL PRIOR YEAR ENDING 06/30/20	(2) CURRENT YEAR ENDING 06/30/21	(3) BUDGET YEAR ENDING 01/00/00 5/25/2021 FINAL APPROVED	(4) Revision	(5) 1/25/2022 FINAL AMENDED
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					
C						
4000	**FEDERAL SOURCES**					
4100	Unrestricted - Direct Fed Gov't					
4200	Unrestricted - State Agency					
4300	Restricted - Direct					
4500	Restricted - State Agency					
4710	Medicaid Payments	410,759	145,618	500,000	(350,000)	150,000
4800	Revenue in Lieu of Taxes					
4900	Revenue for-on behalf of School District					
TOTAL FEDERAL SOURCES		410,759	145,618	500,000	(350,000)	150,000

Lyon County School District — School District
Medicaid Fund — Fund - Budgeted Resources

OTHER RESOURCES AND FUND BALANCE	(1) ACTUAL PRIOR YEAR ENDING 06/30/20	(2) CURRENT YEAR ENDING 06/30/21	(3) BUDGET YEAR ENDING 01/00/00 5/25/2021 FINAL APPROVED	(4) Revision	(5) 1/25/2022 FINAL AMENDED
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)	64,846	79,543	20,535	-	20,535
TOTAL OPENING FUND BALANCE	64,846	79,543	20,535	-	20,535
Prior Period Adjustments					
Residual Equity Transfers					
TOTAL ALL RESOURCES	475,605	225,161	520,535	(350,000)	170,535

Lyon County School District — School District
Medicaid Fund — Fund - Budgeted Resources

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/20	(2) CURRENT YEAR ENDING 06/30/21	(3) BUDGET YEAR ENDING 06/30/22 5/25/2021 FINAL APPROVED	(4) Revision	(5) 1/25/2022 FINAL AMENDED
000 UNDISTRIBUTED EXPENDITURES					
2100 Student Support					
100 Salaries	135,580	519	234,429	(234,429)	
200 Benefits	56,714	6,173	6,451	(6,451)	
300/400/500 Purchased Services	79,154	96,594	150,625	(100,625)	50,000
600 Supplies	25,891	4,836	15,000	-	15,000
700 Property					
800/900 Miscellaneous & Other					
2100 SUBTOTAL	297,339	108,122	406,505	(341,505)	65,000
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	44,841	47,950	50,108	0	50,108
200 Benefits	19,065	19,534	20,413	1,905	22,318
300/400/500 Purchased Services	27,424	27,466	28,702	1,298	30,000
600 Supplies	7,393	1,554	1,511	-	1,511
700 Property					
800/900 Miscellaneous & Other					
2300 SUBTOTAL	98,723	96,504	100,734	3,203	103,937
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 School District
Medicaid Fund Fund - Expenditure

change insurance fund to general fund PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/20	(2) CURRENT YEAR ENDING 06/30/21	(3) BUDGET YEAR ENDING 06/30/22 5/25/2021 FINAL APPROVED	(4) Revision	(5) 1/25/2022 FINAL AMENDED
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	396,062	204,626	507,239	(338,302)	168,937
TOTAL ALL EXPENDITURES	396,062	204,626	507,239	(338,302)	168,937
6300 Contingency (not to exceed 3% of Total Expenditures)	XXXXXXXXXXX XXXXXXXXXXX				
8000 ENDING FUND BALANCE					
Reserved NPM Per NRS 387.1235					
Ending Balance (Other)	79,543	20,535	13,296	(11,698)	1,598
TOTAL ENDING FUND BALANCE	79,543	20,535	13,296	(11,698)	1,598
TOTAL APPLICATIONS	475,605	225,161	520,535	(350,000)	170,535

Lyon County School District — School District
Medicaid Fund — Fund - Expenditures by Program, Function, and Object

	REVENUE	(1) ACTUAL PRIOR YEAR ENDING 06/30/20	(2) CURRENT YEAR ENDING 06/30/21	(3) BUDGET YEAR ENDING 01/00/00 5/25/2021 FINAL APPROVED	(4) Revision	(5) 1/25/2022 FINAL AMENDED
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					
C						
4000	**FEDERAL SOURCES**					
4100	Unrestricted - Direct Fed Gov't					
4200	Unrestricted - State Agency					
4300	Restricted - Direct					
4500	Restricted - State Agency	4,281,015	4,440,301			5,337,613
4800	Revenue in Lieu of Taxes					
4900	Revenue for-on behalf of School District					
TOTAL FEDERAL SOURCES		4,281,015	4,440,301	-	-	5,337,613

Lyon County School District — School District
Federal Grants — Fund - Budgeted Resources

OTHER RESOURCES AND FUND BALANCE	(1) ACTUAL PRIOR YEAR ENDING 06/30/20	(2) CURRENT YEAR ENDING 06/30/21	(3) BUDGET YEAR ENDING 01/00/00 5/25/2021 FINAL APPROVED	(4) Revision	(5) 1/25/2022 FINAL AMENDED
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	4,281,015	4,440,301	-	5,337,613	5,337,613

Lyon County School District — School District
Federal Grants — Fund - Budgeted Resources

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/20	(2) CURRENT YEAR ENDING 06/30/21	(3) BUDGET YEAR ENDING 06/30/22 5/25/2021 FINAL APPROVED	(4) Revision	(5) 1/25/2022 FINAL AMENDED
100 REGULAR PROGRAMS					
1000 Instruction					
100 Salaries	171,114	234,482		1,034,482	1,034,482
200 Benefits	56,209	92,776		192,776	192,776
300/400/500 Purchased Services	22,401	5,348		5,348	5,348
600 Supplies	129,737	136,253		136,253	136,253
700 Property				-	
800/900 Miscellaneous & Other	6,891			-	
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	386,352	468,859	-	1,368,859	1,368,859
200 SPECIAL PROGRAMS					
1000 Instruction					
100 Salaries	819,559	733,428		733,428	733,428
200 Benefits	323,157	280,988		280,988	280,988
300/400/500 Purchased Services	264,926	131,620		131,620	131,620
600 Supplies	201,509	20,000		20,000	20,000
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	1,609,151	1,166,036	-	1,166,036	1,166,036

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/20	(2) CURRENT YEAR ENDING 06/30/21	(3) BUDGET YEAR ENDING 06/30/22 5/25/2021 FINAL APPROVED	(4) Revision	(5) 1/25/2022 FINAL AMENDED
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	8,167			-	
700 Property	103,449			-	
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	111,616	-	-	-	-

Lyon County School District — School District
Federal Grants — Fund - Expenditures by Program, Function, and Object

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/20	(2) CURRENT YEAR ENDING 06/30/21	(3) BUDGET YEAR ENDING 06/30/22 5/25/2021 FINAL APPROVED	(5) BUDGET YEAR ENDING 06/30/22 1/25/2022 FINAL AMENDED
400 OTHER INSTRUCTIONAL PROGRAMS				
1000 Instruction				
100 Salaries	1,990			
200 Benefits	185			
300/400/500 Purchased Services	18,967			
600 Supplies	15,924			
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	37,066	-	-	-
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 School District
Federal Grants Fund - Expenditures by Program, Function, and Object

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/20	(2) CURRENT YEAR ENDING 06/30/21	(3) BUDGET YEAR ENDING 06/30/22 5/25/2021 FINAL APPROVED	(4) Revision	(5) 1/25/2022 FINAL AMENDED
000 UNDISTRIBUTED EXPENDITURES					
2100 Student Support					
100 Salaries	252,878	584,152		584,152	584,152
200 Benefits	49,968	220,721		220,721	220,721
300/400/500 Purchased Services	236,118	141,191		141,191	141,191
600 Supplies	549,410	438,432		438,432	438,432
700 Property				-	
800/900 Miscellaneous & Other	5,286	12,524		12,524	12,524
2100 SUBTOTAL	1,093,660	1,397,020	-	1,397,020	1,397,020
2200 Instruction Staff Support					
100 Salaries	254,880	192,322		192,322	192,322
200 Benefits	64,064	39,313		39,313	39,313
300/400/500 Purchased Services	394,189	606,994		606,994	606,994
600 Supplies	30,788	196,885		196,885	196,885
700 Property					
800/900 Miscellaneous & Other		600		-	
2200 SUBTOTAL	743,921	1,036,114	-	1,035,514	1,035,514
2300 General Administration					
100 Salaries	2,078			-	
200 Benefits				-	
300/400/500 Purchased Services				-	
600 Supplies				-	
700 Property					
800/900 Miscellaneous & Other					
2300 SUBTOTAL	2,078	-	-	-	-
2400 School Administration					
100 Salaries		30,000		30,000	30,000
200 Benefits					
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800/900 Miscellaneous & Other					
2400 SUBTOTAL	-	30,000	-	30,000	30,000
2500 Central Services					
100 Salaries	125,773	113,992		113,992	113,992
200 Benefits	42,956	43,544		43,544	43,544
300/400/500 Purchased Services	2,758	3,982		3,982	3,982
600 Supplies	4,997	6,249		6,249	6,249
700 Property					
800/900 Miscellaneous & Other					
2500 SUBTOTAL	176,484	167,767	-	167,767	167,767

Lyon County School District School District
Federal Grants Fund - Expenditures

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/20	(2) CURRENT YEAR ENDING 06/30/21	(3) BUDGET YEAR ENDING 06/30/22 5/25/2021 FINAL APPROVED	(4) Revision	(5) 1/25/2022 FINAL AMENDED
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	2,943	4,771		5,000	5,000
200 Benefits	455	1,528		1,550	1,550
300/400/500 Purchased Services	7,658	41,345		45,000	45,000
600 Supplies		-			
700 Property					
800/900 Miscellaneous & Other					
2700 SUBTOTAL	11,056	47,644	-	51,550	51,550
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	2,027,199	2,678,545	-	2,681,851	2,681,851
NONINSTRUCTIONAL SERVICES					
3100 Food Services Operations					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services					
600 Supplies	15,941				
700 Property	7,348				
800/900 Miscellaneous & Other					
3100 SUBTOTAL	23,289	-	-		-
3300 Community Service					
100 Salaries		418		-	
200 Benefits		14		-	
300/400/500 Purchased Services		10,867		10,867	10,867
600 Supplies	85,742	115,509		110,000	110,000
700 Property				-	
800/900 Miscellaneous & Other					
3300 SUBTOTAL	85,742	126,808	-	120,867	120,867

Lyon County School District School District
Federal Grants Fund - Expenditures by Program, Function, and Object

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/20	(2) CURRENT YEAR ENDING 06/30/21	(3) BUDGET YEAR ENDING 06/30/22 5/25/2021 FINAL APPROVED	(4) Revision	(5) 1/25/2022 FINAL AMENDED
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 — School District
Federal Grants — Fund - Expenditures by Program, Function, and Object

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/20	(2) CURRENT YEAR ENDING 06/30/21	(3) BUDGET YEAR ENDING 06/30/22 5/25/2021 FINAL APPROVED	(4) Revision	(5) 1/25/2022 FINAL AMENDED
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	2,136,230	2,805,353	-	2,802,718	2,802,718
TOTAL ALL EXPENDITURES	4,280,415	4,440,248	-	5,337,613	5,337,613
6300 Contingency (not to exceed 3% of Total Expenditures)	XXXXXXXXXXX XXXXXXXXXXX				
8000 ENDING FUND BALANCE					
Reserved NPM Per NRS 387.1235					
Ending Balance (Other)	-	-	-		-
TOTAL ENDING FUND BALANCE	-	-	-		-
TOTAL APPLICATIONS	4,280,415	4,440,248	-	5,337,613	5,337,613

Lyon County School District — School District
Federal Grants — Fund - Expenditures by Program, Function, and Object

OTHER RESOURCES AND FUND BALANCE	(1) ACTUAL PRIOR YEAR ENDING 06/30/20	(2) CURRENT YEAR ENDING 06/30/21	(3) BUDGET YEAR ENDING 01/00/00 5/25/2021 FINAL APPROVED	(4) Revision	(5) 1/25/2022 FINAL AMENDED
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)	109,135	109,135	109,135	-	109,135
TOTAL OPENING FUND BALANCE	109,135	109,135	109,135	-	109,135
Prior Period Adjustments					
Residual Equity Transfers					
TOTAL ALL RESOURCES	109,135	109,135	109,135	-	109,135

Lyon County School District — School District
Insurance Loss Fund — Fund - Budgeted Resources

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/20	(2) CURRENT YEAR ENDING 06/30/21	(3) BUDGET YEAR ENDING 06/30/22 5/25/2021 FINAL APPROVED	(4) Revision	(5) 1/25/2022 FINAL AMENDED
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 School District
Insurance Loss Fund Fund - Expenditures

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/20	(2) CURRENT YEAR ENDING 06/30/21	(3) BUDGET YEAR ENDING 06/30/22 5/25/2021 FINAL APPROVED	(4) Revision	(5) 1/25/2022 FINAL AMENDED
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 School District
Insurance Loss Fund Fund - Expenditures by Program, Function, and Object

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/20	(2) CURRENT YEAR ENDING 06/30/21	(3) BUDGET YEAR ENDING 06/30/22 5/25/2021 FINAL APPROVED	(4) Revision	(5) 1/25/2022 FINAL AMENDED
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				(109,135)	109,135
000 TOTAL UNDISTRIBUTED EXPENDITURES	-	-	-	-	109,135
TOTAL ALL EXPENDITURES	-	-	-	-	109,135
6300 Contingency (not to exceed 3% of Total Expenditures)	XXXXXXXXXXX XXXXXXXXXXX				
8000 ENDING FUND BALANCE					
Reserved NPM Per NRS 387.1235					
Ending Balance (Other)	109,135	109,135	109,135	(109,135)	-
TOTAL ENDING FUND BALANCE	109,135	109,135	109,135	(109,135)	-
TOTAL APPLICATIONS	109,135	109,135	109,135	(109,135)	109,135

Lyon County School District — School District
Insurance Loss Fund — Fund - Expenditures by Program, Function, and Object

	REVENUE	(1) ACTUAL PRIOR YEAR ENDING 06/30/20	(2) CURRENT YEAR ENDING 06/30/21	(3) BUDGET YEAR ENDING 01/00/00 5/25/2021 FINAL APPROVED	(4) Revision	(5) 1/25/2022 FINAL AMENDED
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	489,140	32,611	600,000	-	600,000
1612	Daily Sales - School Breakfast					
1613	Daily Sales - Special Milk					
1614	Daily Sales - After-School Program					
1700	District Activities Revenue					
1800	Community Service Activities	18,475				
1900	Other Revenues					
1910	Rentals					
1920	Donations					
1950/60	Services Provided other Governments		7,783	25,000	-	25,000
1990	Miscellaneous					
TOTAL LOCAL SOURCES		507,615	40,394	625,000	-	625,000
3000	**REVENUE FROM STATE SOURCES**					
3110	Distributive School Fund					
3115	Special Education - DSA Funding					
3200	Restricted Funding/Grants-in-Aid Rev	10,775	10,728	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					
C		10,775	10,728	30,000	-	30,000
4000	**FEDERAL SOURCES**					
4100	Unrestricted - Direct Fed Gov't					
4200	Unrestricted - State Agency					
4300	Restricted - Direct					
4500	Restricted - State Agency	3,071,333	4,112,573	3,000,000	-	3,000,000
4800	Revenue in Lieu of Taxes					
4900	Revenue for-on behalf of School District			50,000	-	50,000
TOTAL FEDERAL SOURCES		3,071,333	4,112,573	3,050,000	-	3,050,000

Lyon County School District — School District
Federal School Lunch Fund — Fund - Budgeted Resources

OTHER RESOURCES AND FUND BALANCE	(1) ACTUAL PRIOR YEAR ENDING 06/30/20	(2) CURRENT YEAR ENDING 06/30/21	(3) BUDGET YEAR ENDING 01/00/00 5/25/2021 FINAL APPROVED	(4) Revision	(5) 1/25/2022 FINAL AMENDED
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)	757,578	611,900	1,119,157		1,119,157
TOTAL OPENING FUND BALANCE	757,578	611,900	1,119,157	-	1,119,157
Prior Period Adjustments					
Residual Equity Transfers					
TOTAL ALL RESOURCES	4,347,301	4,775,595	4,824,157	-	4,824,157

Lyon County School District — School District
Federal School Lunch Fund — Fund - Budgeted Resources

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/20	(2) CURRENT YEAR ENDING 06/30/21	(3) BUDGET YEAR ENDING 06/30/22 5/25/2021 FINAL APPROVED	(4) Revision	(5) 1/25/2022 FINAL AMENDED
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	67,159		100,000	20,000	120,000
200 Benefits	25,270		33,000	-	33,000
300/400/500 Purchased Services				-	
600 Supplies				-	
700 Property				-	
800/900 Miscellaneous & Other				-	
2500 SUBTOTAL	92,429	-	133,000	20,000	153,000

Lyon County School District School District
Federal School Lunch Fund Fund - Expenditures

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/20	(2) CURRENT YEAR ENDING 06/30/21	(3) BUDGET YEAR ENDING 06/30/22 5/25/2021 FINAL APPROVED	(4) Revision	(5) 1/25/2022 FINAL AMENDED
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	1,395,696	1,002,712	1,000,000	-	1,000,000
200 Benefits	367,232	312,714	367,230	-	367,230
300/400/500 Purchased Services	128,937	286,793	250,000	-	250,000
600 Supplies	1,729,980	1,987,991	1,638,750	-	1,638,750
700 Property	12,563		500,000	420,000	920,000
800/900 Miscellaneous & Other	2,714	66,228	67,553	2,447	70,000
3100 SUBTOTAL	3,637,122	3,656,438	3,823,533	422,447	4,245,980
4100 Land Acquisition					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services					
600 Supplies					
700 Property	5,850				
800/900 Miscellaneous & Other					
4100 SUBTOTAL	5,850				

Lyon County School District School District
Federal School Lunch Fund Fund - Expenditures by Program, Function, and Object

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/20	(2) CURRENT YEAR ENDING 06/30/21	(3) BUDGET YEAR ENDING 06/30/22 5/25/2021 FINAL APPROVED	(4) Revision	(5) 1/25/2022 FINAL AMENDED
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 School District
Federal School Lunch Fund Fund - Expenditures by Program, Function, and Object

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/20	(2) CURRENT YEAR ENDING 06/30/21	(3) BUDGET YEAR ENDING 06/30/22 5/25/2021 FINAL APPROVED	(4) Revision	(5) 1/25/2022 FINAL AMENDED
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	5,850	-	-	-	-
6200 Other Fund Transfers					
910 Interfund Transfer					
000 TOTAL UNDISTRIBUTED EXPENDITURES	3,735,401	3,656,438	3,956,533	422,447	4,398,980
TOTAL ALL EXPENDITURES	3,735,401	3,656,438	3,956,533	422,447	4,398,980
6300 Contingency (not to exceed 3% of Total Expenditures)	XXXXXXXXXXX XXXXXXXXXXX				
8000 ENDING FUND BALANCE					
Reserved NPM Per NRS 387.1235					
Ending Balance (Other)	611,900	1,119,157	867,624	(442,447)	425,177
TOTAL ENDING FUND BALANCE	611,900	1,119,157	867,624	(442,447)	425,177
TOTAL APPLICATIONS	4,347,301	4,775,595	4,824,157		4,824,157

Lyon County School District — School District
Federal School Lunch Fund — Fund - Expenditures by Program, Function, and Object

	REVENUE	(1) ACTUAL PRIOR YEAR ENDING 06/30/20	(2) CURRENT YEAR ENDING 06/30/21	(3) BUDGET YEAR ENDING 01/00/00 5/25/2021 FINAL APPROVED	(4) Revision	(5) 1/25/2022 FINAL AMENDED
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	202,490	202,490			362,228
3230	Class Size Reduction					
3800	In Lieu of Taxes					
3900	For/on behalf of School District					
C		202,490	202,490	-	-	362,228
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 School District
Adult Diploma Fund Fund - Budgeted Resources

OTHER RESOURCES AND FUND BALANCE	(1) ACTUAL PRIOR YEAR ENDING 06/30/20	(2) CURRENT YEAR ENDING 06/30/21	(3) BUDGET YEAR ENDING 01/00/00 5/25/2021 FINAL APPROVED	(4) Revision	(5) 1/25/2022 FINAL AMENDED
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)	1,967			-	
TOTAL OPENING FUND BALANCE	1,967	-	-	-	-
Prior Period Adjustments					
Residual Equity Transfers					
TOTAL ALL RESOURCES	204,457	202,490	-	362,228	362,228

Lyon County School District
Adult Diploma Fund

School District
Fund - Budgeted Resources

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/20	(2) CURRENT YEAR ENDING 06/30/21	(3) BUDGET YEAR ENDING 06/30/22 5/25/2021 FINAL APPROVED	(4) Revision	(5) 1/25/2022 FINAL AMENDED
600 ADULT EDUCATION PROGRAMS					
1000 Instruction					
100 Salaries	134,535	145,000		215,203	215,203
200 Benefits	58,213	47,325		88,630	88,630
300/400/500 Purchased Services	9,742	-		13,788	13,788
600 Supplies		-		40,224	40,224
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	202,490	192,325	-	357,845	357,845
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 — School District
Adult Diploma Fund — Fund - Expenditures by Program, Function, and Object

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/20	(2) CURRENT YEAR ENDING 06/30/21	(3) BUDGET YEAR ENDING 06/30/22 5/25/2021 FINAL APPROVED	(4) Revision	(5) 1/25/2022 FINAL AMENDED
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				3,403	3,403
200 Benefits				980	980
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800/900 Miscellaneous & Other					
2500 SUBTOTAL	-	-	-	4,383	4,383

Lyon County School District School District
Adult Diploma Fund Fund - Expenditures

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/20	(2) CURRENT YEAR ENDING 06/30/21	(3) BUDGET YEAR ENDING 06/30/22 5/25/2021 FINAL APPROVED	(4) Revision	(5) 1/25/2022 FINAL AMENDED
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	-	-	-	4,383	4,383
TOTAL ALL EXPENDITURES	202,490	192,325	-	362,228	362,228
6300 Contingency (not to exceed 3% of Total Expenditures)	XXXXXXXXXXX XXXXXXXXXXX				
8000 ENDING FUND BALANCE					
Reserved NPM Per NRS 387.1235					
Ending Balance (Other)	1,967	10,165	-	-	-
TOTAL ENDING FUND BALANCE	1,967	10,165	-	-	-
TOTAL APPLICATIONS	204,457	202,490	-	362,228	362,228

Lyon County School District — School District
Adult Diploma Fund — Fund - Expenditures by Program, Function, and Object

	REVENUE	(1) ACTUAL PRIOR YEAR ENDING 06/30/20	(2) CURRENT YEAR ENDING 06/30/21	(3) BUDGET YEAR ENDING 01/00/00 5/25/2021 FINAL APPROVED	(4) Revision	(5) 1/25/2022 FINAL AMENDED
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	2,571,037	2,312,801		-	
3800	In Lieu of Taxes					
3900	For/on behalf of School District					
C		2,571,037	2,312,801	-	-	-
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 School District
Class Size Reduction Fund Fund - Budgeted Resources

OTHER RESOURCES AND FUND BALANCE	(1) ACTUAL PRIOR YEAR ENDING 06/30/20	(2) CURRENT YEAR ENDING 06/30/21	(3) BUDGET YEAR ENDING 01/00/00 5/25/2021 FINAL APPROVED	(4) Revision	(5) 1/25/2022 FINAL AMENDED
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	2,571,037	2,312,801	-	-	-

Lyon County School District — School District
Class Size Reduction Fund — Fund - Budgeted Resources

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/20	(2) CURRENT YEAR ENDING 06/30/21	(3) BUDGET YEAR ENDING 06/30/22 5/25/2021 FINAL APPROVED	(4) Revision	(5) 1/25/2022 FINAL AMENDED
100 REGULAR PROGRAMS					
1000 Instruction					
100 Salaries	1,793,200	1,606,240		-	
200 Benefits	777,837	706,561		-	
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	2,571,037	2,312,801	-	-	-
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					

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/20	(2) CURRENT YEAR ENDING 06/30/21	(3) BUDGET YEAR ENDING 06/30/22 5/25/2021 FINAL APPROVED	(4) Revision	(5) 1/25/2022 FINAL AMENDED
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	2,571,037	2,312,801	-	-	-
6300 Contingency (not to exceed 3% of Total Expenditures)	XXXXXXXXXXX XXXXXXXXXXX				
8000 ENDING FUND BALANCE					
Reserved NPM Per NRS 387.1235					
Ending Balance (Other)	-	-	-	-	-
TOTAL ENDING FUND BALANCE	-	-	-	-	-
TOTAL APPLICATIONS	2,571,037	2,312,801	-	-	-

Lyon County School District — School District
Class Size Reduction Fund — Fund - Expenditures by Program, Function, and Object

	REVENUE	(1) ACTUAL PRIOR YEAR ENDING 06/30/20	(2) CURRENT YEAR ENDING 06/30/21	(3) BUDGET YEAR ENDING 01/00/00 5/25/2021 FINAL APPROVED	(4) Revision	(5) 1/25/2022 FINAL AMENDED
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	8,441		-	-	
1950/60	Services Provided other Governments					
1990	Miscellaneous					
TOTAL LOCAL SOURCES		8,441	-	-	-	-
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					
C		-	-	-		-
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 School District
Private Grants Fund Fund - Budgeted Resources

OTHER RESOURCES AND FUND BALANCE	(1) ACTUAL PRIOR YEAR ENDING 06/30/20	(2) CURRENT YEAR ENDING 06/30/21	(3) BUDGET YEAR ENDING 01/00/00 5/25/2021 FINAL APPROVED	(4) Revision	(5) 1/25/2022 FINAL AMENDED
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	8,441	-	-		-

Lyon County School District
Private Grants Fund

School District
Fund - Budgeted Resources

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/20	(2) CURRENT YEAR ENDING 06/30/21	(3) BUDGET YEAR ENDING 06/30/22 5/25/2021 FINAL APPROVED	(4) Revision	(5) 1/25/2022 FINAL AMENDED
100 REGULAR PROGRAMS					
1000 Instruction					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services					
600 Supplies	8,441			-	
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	8,441	-	-	-	-
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	-	-	-	-	-

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/20	(2) CURRENT YEAR ENDING 06/30/21	(3) BUDGET YEAR ENDING 06/30/22 5/25/2021 FINAL APPROVED	(4) Revision	(5) 1/25/2022 FINAL AMENDED
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 School District
Private Grants Fund Fund - Expenditures by Program, Function, and Object

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/20	(2) CURRENT YEAR ENDING 06/30/21	(3) BUDGET YEAR ENDING 06/30/22 5/25/2021 FINAL APPROVED	(4) Revision	(5) 1/25/2022 FINAL AMENDED
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 School District
Private Grants Fund Fund - Expenditure

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/20	(2) CURRENT YEAR ENDING 06/30/21	(3) BUDGET YEAR ENDING 06/30/22 5/25/2021 FINAL APPROVED	(4) Revision	(5) 1/25/2022 FINAL AMENDED
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 — School District
Private Grants Fund — Fund - Expenditures by Program, Function, and Object

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/20	(2) CURRENT YEAR ENDING 06/30/21	(3) BUDGET YEAR ENDING 06/30/22 5/25/2021 FINAL APPROVED	(5) 1/25/2022 FINAL AMENDED
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 — School District
Private Grants Fund — Fund - Expenditures by Program, Function, and Object

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/20	(2) CURRENT YEAR ENDING 06/30/21	(3) BUDGET YEAR ENDING 06/30/22 5/25/2021 FINAL APPROVED	(4) Revision	(5) 1/25/2022 FINAL AMENDED
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	8,441	-	-	-	-
6300 Contingency (not to exceed 3% of Total Expenditures)	XXXXXXXXXXX XXXXXXXXXXX				
8000 ENDING FUND BALANCE					
Reserved NPM Per NRS 387.1235					
Ending Balance (Other)	-	-	-		-
TOTAL ENDING FUND BALANCE	-	-	-		-
TOTAL APPLICATIONS	8,441	-	-	-	-

Lyon County School District — School District
Private Grants Fund — Fund - Expenditures by Program, Function, and Object

	REVENUE	(1) ACTUAL PRIOR YEAR ENDING 06/30/20	(2) CURRENT YEAR ENDING 06/30/21	(3) BUDGET YEAR ENDING 01/00/00 5/25/2021 FINAL APPROVED	(4) Revision	(5) 1/25/2022 FINAL AMENDED
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	4,676,916		-	1,103,796	1,103,796
3210	Special Transportation				-	
3220	Adult High School Diploma					
3250	Restricted Weighted Funding				1,545,614	1,545,614
3800	In Lieu of Taxes					
3990	For/on behalf of School District					
TOTAL STATE SOURCES		4,676,916	-	-	2,649,410	2,649,410
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 — School District
State Grants Fund — Fund - Budgeted Resources

OTHER RESOURCES AND FUND BALANCE	(1) ACTUAL PRIOR YEAR ENDING 06/30/20	(2) CURRENT YEAR ENDING 06/30/21	(3) BUDGET YEAR ENDING 01/00/00 5/25/2021 FINAL APPROVED	(4) Revision	(5) 1/25/2022 FINAL AMENDED
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	4,676,916	-	-	2,649,410	2,649,410

Lyon County School District
State Grants Fund

School District
Fund - Budgeted Resources

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/20	(2) CURRENT YEAR ENDING 06/30/21	(3) BUDGET YEAR ENDING 06/30/22 5/25/2021 FINAL APPROVED	(4) Revision	(5) 1/25/2022 FINAL AMENDED
100 REGULAR PROGRAMS					
1000 Instruction					
100 Salaries	1,469,044			734,522	734,522
200 Benefits	570,167			285,084	285,084
300/400/500 Purchased Services	386,547			193,274	193,274
600 Supplies	795,977			566,660	566,660
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	3,221,735	-	-	1,779,540	1,779,540
200 SPECIAL PROGRAMS					
1000 Instruction					
100 Salaries	808			100,593	100,593
200 Benefits	21			14,929	14,929
300/400/500 Purchased Services	4,626			8,820	8,820
600 Supplies	7,186			7,186	7,186
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	12,641	-	-	131,528	131,528

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/20	(2) CURRENT YEAR ENDING 06/30/21	(3) BUDGET YEAR ENDING 06/30/22 5/25/2021 FINAL APPROVED	(4) Revision	(5) 1/25/2022 FINAL AMENDED
270 GIFTED AND TALENTED					
1000 Instruction					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services					
600 Supplies				29,317	29,317
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					29,317
300 VOCATIONAL & TECHNICAL					
1000 Instruction					
100 Salaries				-	
200 Benefits				-	
300/400/500 Purchased Services	3,066			-	
600 Supplies	104,340			-	
700 Property	12,060			-	
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	119,466	-	-	-	-

Lyon County School District School District
State Grants Fund Fund - Expenditures by Program, Function, and Object

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/20	(2) CURRENT YEAR ENDING 06/30/21	(3) BUDGET YEAR ENDING 06/30/22 5/25/2021 FINAL APPROVED	(4) Revision	(5) 1/25/2022 FINAL AMENDED
400 OTHER INSTRUCTIONAL PROGRAMS					
1000 Instruction					
100 Salaries	43,481			-	
200 Benefits	30,853			-	
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	74,334	-	-	-	-
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 School District
State Grants Fund Fund - Expenditures by Program, Function, and Object

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/20	(2) CURRENT YEAR ENDING 06/30/21	(3) BUDGET YEAR ENDING 06/30/22 5/25/2021 FINAL APPROVED	(4) Revision	(5) 1/25/2022 FINAL AMENDED
000 UNDISTRIBUTED EXPENDITURES					
2100 Student Support					
100 Salaries	50,639			94,621	94,621
200 Benefits	243			2,754	2,754
300/400/500 Purchased Services	510,709			340,810	340,810
600 Supplies	32,898			48,829	48,829
700 Property					
800/900 Miscellaneous & Other					
2100 SUBTOTAL	594,489	-	-	487,014	487,014
2200 Instruction Staff Support					
100 Salaries	115,218			13,852	13,852
200 Benefits	34,425			1,113	1,113
300/400/500 Purchased Services	196,792			41,255	41,255
600 Supplies	43,478			-	
700 Property					
800/900 Miscellaneous & Other					
2200 SUBTOTAL	389,913	-	-	56,220	56,220
2300 General Administration					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services	78,979			78,979	78,979
600 Supplies					
700 Property					
800/900 Miscellaneous & Other					
2300 SUBTOTAL	78,979	-	-	78,979	78,979
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	45,056			-	
200 Benefits	16,538			-	
300/400/500 Purchased Services	7,594			-	
600 Supplies				-	
700 Property					
800/900 Miscellaneous & Other					
2500 SUBTOTAL	69,188	-	-	-	-

Lyon County School District School District
State Grants Fund Fund - Expenditure

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/20	(2) CURRENT YEAR ENDING 06/30/21	(3) BUDGET YEAR ENDING 06/30/22 5/25/2021 FINAL APPROVED	(4) Revision	(5) 1/25/2022 FINAL AMENDED
2600 Operating/Maintenance Plant Service					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services	1,110				
600 Supplies					
700 Property					
800/900 Miscellaneous & Other					
2600 SUBTOTAL	1,110	-	-	-	-
2700 Student Transportation					
100 Salaries				-	
200 Benefits				-	
300/400/500 Purchased Services	115,061			86,812	86,812
600 Supplies					
700 Property					
800/900 Miscellaneous & Other					
2700 SUBTOTAL	115,061	-	-	86,812	86,812
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	1,248,740	-	-	709,025	709,025
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					

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/20	(2) CURRENT YEAR ENDING 06/30/21	(3) BUDGET YEAR ENDING 06/30/22 5/25/2021 FINAL APPROVED	(4) Revision	(5) 1/25/2022 FINAL AMENDED
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 School District
State Grants Fund Fund - Expenditures by Program, Function, and Object

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/20	(2) CURRENT YEAR ENDING 06/30/21	(3) BUDGET YEAR ENDING 06/30/22 5/25/2021 FINAL APPROVED	(4) Revision	(5) 1/25/2022 FINAL AMENDED
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	1,248,740	-	-	709,025	709,025
TOTAL ALL EXPENDITURES	4,676,916	-	-	2,649,410	2,649,410
6300 Contingency (not to exceed 3% of Total Expenditures)	XXXXXXXXXXX XXXXXXXXXXX				
8000 ENDING FUND BALANCE					
Reserved NPM Per NRS 387.1235					
Ending Balance (Other)	-	-	-		
TOTAL ENDING FUND BALANCE	-	-	-		-
TOTAL APPLICATIONS	4,676,916	-	-	2,649,410	2,649,410

Lyon County School District — School District
State Grants Fund — Fund - Expenditures by Program, Function, and Object

	REVENUE	(1) ACTUAL PRIOR YEAR ENDING 06/30/20	(2) CURRENT YEAR ENDING 06/30/21	(3) BUDGET YEAR ENDING 01/00/00 5/25/2021 FINAL APPROVED	(4) Revision	(5) 1/25/2022 FINAL AMENDED
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				1,100,000	1,100,000
1910	Rentals				-	
1920	Donations				-	
1950/60	Services Provided other Governments				-	
1990	Miscellaneous				-	
					-	
TOTAL LOCAL SOURCES		-	-	-	1,100,000	1,100,000
3000	**REVENUE FROM STATE SOURCES**					
	State Education Funding					
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	Forest Reserve				-	
4703	E-Rate				-	
4800	Revenue in Lieu of Taxes				-	
4900	Revenue for-on behalf of School District				-	
TOTAL FEDERAL SOURCES		-	-	-	-	-

OTHER RESOURCES AND FUND BALANCE	(1) ACTUAL PRIOR YEAR ENDING 06/30/20	(2) CURRENT YEAR ENDING 06/30/21	(3) BUDGET YEAR ENDING 01/00/00 5/25/2021 FINAL APPROVED	(4) Revision	(5) 1/25/2022 FINAL AMENDED
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)				833,258	833,258
TOTAL OPENING FUND BALANCE	-	-	-	833,258	833,258
Prior Period Adjustments					
Residual Equity Transfers					
TOTAL ALL RESOURCES	-	-	-	1,933,258	1,933,258

Lyon County School District — School District
Student Accounts — Fund - Budgeted Resources

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/20	(2) CURRENT YEAR ENDING 06/30/21	(3) BUDGET YEAR ENDING 06/30/22 5/25/2021 FINAL APPROVED	(4) Revision	(5) 1/25/2022 FINAL AMENDED
910 COCURRICULAR ACTIVITIES					
1000 Instruction					
100 Salaries				-	
200 Benefits				-	
300/400/500 Purchased Services				400,000	400,000
600 Supplies				300,000	300,000
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				-	
910 TOTAL COCURRICULAR ACTIVITIES	-	-	-	700,000	700,000
920 ATHLETICS					
1000 Instruction					
100 Salaries				-	
200 Benefits				-	
300/400/500 Purchased Services				400,000	400,000
600 Supplies				300,000	300,000
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				-	
920 TOTAL ATHLETICS	-	-	-	700,000	700,000

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/20	(2) CURRENT YEAR ENDING 06/30/21	(3) BUDGET YEAR ENDING 06/30/22 5/25/2021 FINAL APPROVED	(4) Revision	(5) 1/25/2022 FINAL AMENDED
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	-	-	-	1,400,000	1,400,000
6300 Contingency (not to exceed 3% of Total Expenditures)	XXXXXXXXXXX XXXXXXXXXXX				
8000 ENDING FUND BALANCE					
Reserved NPM Per NRS 387.1235					
Ending Balance (Other)		-	-	533,258	533,258
TOTAL ENDING FUND BALANCE	-	-	-	533,258	533,258
TOTAL APPLICATIONS	-	-	-	1,933,258	1,933,258

Lyon County School District — School District
Student Accounts — Fund - Expenditures by Program, Function, and Object

	REVENUE	(1) ACTUAL PRIOR YEAR ENDING 06/30/20	(2) CURRENT YEAR ENDING 06/30/21	(3) BUDGET YEAR ENDING 01/00/00 5/25/2021 FINAL APPROVED	(4) Revision	(5) 1/25/2022 FINAL AMENDED
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	83,628				
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		83,628	-	-		-
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					
C						
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 School District
Bond Projects Fund Fund - Budgeted Resources

OTHER RESOURCES AND FUND BALANCE	(1) ACTUAL PRIOR YEAR ENDING 06/30/20	(2) CURRENT YEAR ENDING 06/30/21	(3) BUDGET YEAR ENDING 01/00/00 5/25/2021 FINAL APPROVED	(4) Revision	(5) 1/25/2022 FINAL AMENDED
5000 OTHER FINANCING SOURCES					
5100 Issuance of Bonds					
5110 Bond Principal	15,013,000		18,000,000	(19,660,000)	37,660,000
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	15,013,000	-	18,000,000	(19,660,000)	37,660,000
8000 OPENING FUND BALANCE					
Reserved Opening Balance (NPM)					
Opening Balance (Other)	1,041,604	13,484,299	6,681,932	(6,802,367)	13,484,299
TOTAL OPENING FUND BALANCE	1,041,604	13,484,299	6,681,932	(6,802,367)	13,484,299
Prior Period Adjustments					
Residual Equity Transfers					
TOTAL ALL RESOURCES	16,138,232	13,484,299	24,681,932	(26,462,367)	51,144,299

Lyon County School District — School District
Bond Projects Fund — Fund - Budgeted Resources

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/20	(2) CURRENT YEAR ENDING 06/30/21	(3) BUDGET YEAR ENDING 06/30/22 5/25/2021 FINAL APPROVED	(4) Revision	(5) 1/25/2022 FINAL AMENDED
000 UNDISTRIBUTED EXPENDITURES					
2100 Student Support					
100 Salaries				-	
200 Benefits				-	
300/400/500 Purchased Services	144,968			-	
600 Supplies				-	
700 Property	-				
800/900 Miscellaneous & Other					
2100 SUBTOTAL	144,968	-	-	-	-
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		70,420		175,000	175,000
600 Supplies		21,611			
700 Property					
800/900 Miscellaneous & Other					
2300 SUBTOTAL	-	92,031	-	175,000	175,000
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		19,959			
800/900 Miscellaneous & Other					
2500 SUBTOTAL	-	19,959	-	-	-

Lyon County School District School District
Bond Projects Fund Fund - Expenditure

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/20	(2) CURRENT YEAR ENDING 06/30/21	(3) BUDGET YEAR ENDING 06/30/22 5/25/2021 FINAL APPROVED	(4) Revision	(5) 1/25/2022 FINAL AMENDED
2600 Operating/Maintenance Plant Service					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services		59,600			
600 Supplies					
700 Property				-	
800/900 Miscellaneous & Other					
2600 SUBTOTAL	-	59,600	-	-	-
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	144,968	171,590	-	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 School District
Bond Projects Fund Fund - Expenditures by Program, Function, and Object

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/20	(2) CURRENT YEAR ENDING 06/30/21	(3) BUDGET YEAR ENDING 06/30/22 5/25/2021 FINAL APPROVED	(4) Revision	(5) 1/25/2022 FINAL AMENDED
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	615,963	230,362	1,850,050	(925,025)	925,025
600 Supplies					
700 Property					
800/900 Miscellaneous & Other	28,624	42,489			
4300 SUBTOTAL	644,587	272,851	1,850,050	(925,025)	925,025
4500 Building Acquisition/Construction					
100 Salaries				-	
200 Benefits				-	
300/400/500 Purchased Services	40,038	5,615,417	18,200,000	(17,392,253)	807,747
600 Supplies				-	
700 Property				-	
800/900 Miscellaneous & Other				-	
4500 SUBTOTAL	40,038	5,615,417	18,200,000	(17,392,253)	807,747
4600 Site Improvement					
100 Salaries				-	
200 Benefits				-	
300/400/500 Purchased Services			324,800	2,528,948	2,853,748
600 Supplies				-	
700 Property				-	
800/900 Miscellaneous & Other		4,785		-	
4600 SUBTOTAL	-	4,785	324,800	2,528,948	2,853,748
4700 Building Improvement					
100 Salaries				-	
200 Benefits				-	
300/400/500 Purchased Services	1,824,340	737,723	2,126,250	(678,164)	1,448,086
600 Supplies				-	
700 Property				-	-
800/900 Miscellaneous & Other				-	
4700 SUBTOTAL	1,824,340	737,723	2,126,250	(678,164)	1,448,086

Lyon County School District — School District
Bond Projects Fund — Fund - Expenditures by Program, Function, and Object

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/20	(2) CURRENT YEAR ENDING 06/30/21	(3) BUDGET YEAR ENDING 06/30/22 5/25/2021 FINAL APPROVED	(4) Revision	(5) 1/25/2022 FINAL AMENDED
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	2,508,965	6,630,776	22,501,100	(16,466,494)	6,034,606
6200 Other Fund Transfers					
910 Interfund Transfer					
000 TOTAL UNDISTRIBUTED EXPENDITURES	2,653,933	6,802,366	22,501,100	(16,291,494)	6,209,606
TOTAL ALL EXPENDITURES	2,653,933	6,802,366	22,501,100	(16,291,494)	6,209,606
6300 Contingency (not to exceed 3% of Total Expenditures)	XXXXXXXXXXX XXXXXXXXXXX		-		-
8000 ENDING FUND BALANCE					
Reserved NPM Per NRS 387.1235					
Ending Balance (Other)	13,484,299	6,681,932	2,180,832	42,753,861	44,934,693
TOTAL ENDING FUND BALANCE	13,484,299	6,681,932	2,180,832	42,753,861	44,934,693
TOTAL APPLICATIONS	16,138,232	13,484,298	24,681,932	26,462,367	51,144,299

Lyon County School District School District

Bond Projects Fund Fund - Expenditures by Program, Function, and Object

	REVENUE	(1) ACTUAL PRIOR YEAR ENDING 06/30/20	(2) CURRENT YEAR ENDING 06/30/21	(3) BUDGET YEAR ENDING 01/00/00 5/25/2021 FINAL APPROVED	(4) Revision	(5) 1/25/2022 FINAL AMENDED
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	824,939	1,003,382	939,060	(4,082)	934,978
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		824,939	1,003,382	939,060	(4,082)	934,978
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					
C						
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 School District
Capital Projects Fund Fund - Budgeted Resources

OTHER RESOURCES AND FUND BALANCE	(1) ACTUAL PRIOR YEAR ENDING 06/30/20	(2) CURRENT YEAR ENDING 06/30/21	(3) BUDGET YEAR ENDING 01/00/00 5/25/2021 FINAL APPROVED	(4) Revision	(5) 1/25/2022 FINAL AMENDED
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)	2,346,493	2,688,535	2,660,293		2,660,293
TOTAL OPENING FUND BALANCE	2,346,493	2,688,535	2,660,293	-	2,660,293
Prior Period Adjustments					
Residual Equity Transfers					
TOTAL ALL RESOURCES	3,171,432	3,691,917	3,599,353	(4,082)	3,595,271

Lyon County School Disrict — School District
Captial Projects Fund — Fund - Budgeted Resources

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/20	(2) CURRENT YEAR ENDING 06/30/21	(3) BUDGET YEAR ENDING 06/30/22 5/25/2021 FINAL APPROVED	(4) Revision	(5) 1/25/2022 FINAL AMENDED
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 Disrict School District
Capital Projects Fund Fund - Expenditure

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/20	(2) CURRENT YEAR ENDING 06/30/21	(3) BUDGET YEAR ENDING 06/30/22 5/25/2021 FINAL APPROVED	(4) Revision	(5) 1/25/2022 FINAL AMENDED
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 School District
Capital Projects Fund Fund - Expenditures by Program, Function, and Object

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/20	(2) CURRENT YEAR ENDING 06/30/21	(3) BUDGET YEAR ENDING 06/30/22 5/25/2021 FINAL APPROVED	(4) Revision	(5) 1/25/2022 FINAL AMENDED
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	12,413			-	
600 Supplies					
700 Property					
800/900 Miscellaneous & Other					
4300 SUBTOTAL	12,413	-	-	-	-
4500 Building Acquisition/Construction					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services		84,988		-	
600 Supplies		40,153		-	
700 Property	190,660			567,073	567,073
800/900 Miscellaneous & Other					
4500 SUBTOTAL	190,660	125,141	-	567,073	567,073
4600 Site Improvement					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services	153,484	805,681	1,000,000	262,065	1,262,065
600 Supplies				-	
700 Property					
800/900 Miscellaneous & Other					
4600 SUBTOTAL	153,484	805,681	1,000,000	262,065	1,262,065
4700 Building Improvement					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services	126,340	95,790		1,538,094	1,538,094
600 Supplies		5,012		-	
700 Property			500,000	(500,000)	
800/900 Miscellaneous & Other					
4700 SUBTOTAL	126,340	100,802	500,000	1,038,094	1,538,094

Lyon County School District — School District
Capital Projects Fund — Fund - Expenditures by Program, Function, and Object

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/20	(2) CURRENT YEAR ENDING 06/30/21	(3) BUDGET YEAR ENDING 06/30/22 5/25/2021 FINAL APPROVED	(4) Revision	(5) 1/25/2022 FINAL AMENDED
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	482,897	1,031,624	1,500,000	1,867,232	3,367,232
6200 Other Fund Transfers					
910 Interfund Transfer					
000 TOTAL UNDISTRIBUTED EXPENDITURES	482,897	1,031,624	1,500,000	1,867,232	3,367,232
TOTAL ALL EXPENDITURES	482,897	1,031,624	1,500,000	1,867,232	3,367,232
6300 Contingency (not to exceed 3% of Total Expenditures)	XXXXXXXXXXX XXXXXXXXXXX				
8000 ENDING FUND BALANCE					
Reserved NPM Per NRS 387.1235					
Ending Balance (Other)	2,688,535	2,660,293	2,099,353		228,039
TOTAL ENDING FUND BALANCE	2,688,535	2,660,293	2,099,353	-	228,039
TOTAL APPLICATIONS	3,171,432	3,691,917	3,599,353	1,867,232	3,595,271

Lyon County School District School District

Capital Projects Fund Fund - Expenditures by Program, Function, and Object

	REVENUE	(1) ACTUAL PRIOR YEAR ENDING 06/30/20	(2) CURRENT YEAR ENDING 06/30/21	(3) BUDGET YEAR ENDING 01/00/00 5/25/2021 FINAL APPROVED	(4) Revision	(5) 1/25/2022 FINAL AMENDED
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	11,092				
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	-	9,600
1920	Donations					
1950/60	Services Provided other Governments					
1990	Miscellaneous					
TOTAL LOCAL SOURCES		20,692	-	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					
C						
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 — School District
Building and Sites Fund — Fund - Budgeted Resources

OTHER RESOURCES AND FUND BALANCE	(1) ACTUAL PRIOR YEAR ENDING 06/30/20	(2) CURRENT YEAR ENDING 06/30/21	(3) BUDGET YEAR ENDING 01/00/00 5/25/2021 FINAL APPROVED	(4) Revision	(5) 1/25/2022 FINAL AMENDED
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)	185,112	205,804	213,828		213,828
TOTAL OPENING FUND BALANCE	185,112	205,804	213,828		213,828
Prior Period Adjustments					
Residual Equity Transfers					
TOTAL ALL RESOURCES	205,804	205,804	223,428	-	223,428

Lyon County School District — School District
Buildings and Sites Fund — Fund - Budgeted Resources

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/20	(2) CURRENT YEAR ENDING 06/30/21	(3) BUDGET YEAR ENDING 06/30/22 5/25/2021 FINAL APPROVED	(4) Revision	(5) 1/25/2022 FINAL AMENDED
2600 Operating/Maintenance Plant Service					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services					
600 Supplies		1,976	175,000	-	175,000
700 Property					
800/900 Miscellaneous & Other					
2600 SUBTOTAL	-	1,976	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	-	1,976	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 School District
Building and Sites Fund Fund - Expenditures by Program, Function, and Object

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/20	(2) CURRENT YEAR ENDING 06/30/21	(3) BUDGET YEAR ENDING 06/30/22 5/25/2021 FINAL APPROVED	(4) Revision	(5) 1/25/2022 FINAL AMENDED
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	-	1,976	175,000	-	175,000
TOTAL ALL EXPENDITURES	-	1,976	175,000	-	175,000
6300 Contingency (not to exceed 3% of Total Expenditures)	XXXXXXXXXXX XXXXXXXXXXX				
8000 ENDING FUND BALANCE					
Reserved NPM Per NRS 387.1235					
Ending Balance (Other)	205,804	213,828	48,428		48,428
TOTAL ENDING FUND BALANCE	205,804	213,828	48,428		48,428
TOTAL APPLICATIONS	205,804	215,804	223,428	-	223,428

Lyon County School District — School District

Building and Sites Fund — Fund - Expenditures by Program, Function, and Object

	REVENUE	(1) ACTUAL PRIOR YEAR ENDING 06/30/20	(2) CURRENT YEAR ENDING 06/30/21	(3) BUDGET YEAR ENDING 01/00/00 5/25/2021 FINAL APPROVED	(4) Revision	(5) 1/25/2022 FINAL AMENDED
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	598,848	706,512	670,000	-	670,000
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	4,838				
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		603,686	706,512	670,000		670,000
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					
C						
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 SchoolDistrict School District
Residential Construction Tax Fund Fund - Budgeted Resources

OTHER RESOURCES AND FUND BALANCE	(1) ACTUAL PRIOR YEAR ENDING 06/30/20	(2) CURRENT YEAR ENDING 06/30/21	(3) BUDGET YEAR ENDING 01/00/00 5/25/2021 FINAL APPROVED	(4) Revision	(5) 1/25/2022 FINAL AMENDED
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)	1,207,826	1,734,427	2,217,442		2,217,442
TOTAL OPENING FUND BALANCE	1,207,826	1,734,427	2,217,442	-	2,217,442
Prior Period Adjustments					
Residual Equity Transfers					
TOTAL ALL RESOURCES	1,811,512	2,440,939	2,887,442		2,887,442

Lyon County School District
Residential Construction Tax Fund

School District
Fund - Budgeted Resources

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/20	(2) CURRENT YEAR ENDING 06/30/21	(3) BUDGET YEAR ENDING 06/30/22 5/25/2021 FINAL APPROVED	(4) Revision	(5) 1/25/2022 FINAL AMENDED
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					

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/20	(2) CURRENT YEAR ENDING 06/30/21	(3) BUDGET YEAR ENDING 06/30/22 5/25/2021 FINAL APPROVED	(4) Revision	(5) 1/25/2022 FINAL AMENDED
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		153,363		-	
600 Supplies					
700 Property					
800/900 Miscellaneous & Other					
4300 SUBTOTAL	-	153,363	-	-	-
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	77,085		1,825,000	668,388	2,493,388
600 Supplies				-	
700 Property				-	
800/900 Miscellaneous & Other				-	
4600 SUBTOTAL	77,085	-	1,825,000	668,388	2,493,388
4700 Building Improvement					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services			241,333	(91,333)	150,000
600 Supplies		70,134			
700 Property					
800/900 Miscellaneous & Other					
4700 SUBTOTAL	-	70,134	241,333	(91,333)	150,000

Lyon County School District School District
Residential Construction Tax Fund Fund - Expenditures by Program, Function, and Object

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/20	(2) CURRENT YEAR ENDING 06/30/21	(3) BUDGET YEAR ENDING 06/30/22 5/25/2021 FINAL APPROVED	(4) Revision	(5) 1/25/2022 FINAL AMENDED
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	77,085	223,497	2,066,333	577,055	2,643,388
6200 Other Fund Transfers					
910 Interfund Transfer					
000 TOTAL UNDISTRIBUTED EXPENDITURES	-	-	-		-
TOTAL ALL EXPENDITURES	77,085	223,497	2,066,333	577,055	2,643,388
6300 Contingency (not to exceed 3% of Total Expenditures)	XXXXXXXXXXX XXXXXXXXXXX				
8000 ENDING FUND BALANCE					
Reserved NPM Per NRS 387.1235					
Ending Balance (Other)	1,734,427	2,217,442	821,109	577,055	244,054
TOTAL ENDING FUND BALANCE	1,734,427	2,217,442	821,109	577,055	244,054
TOTAL APPLICATIONS	1,811,512	2,440,939	2,887,442	-	2,887,442

Lyon County School District — School District
Residential Construction Tax Fund — Fund - Expenditures by Program, Function, and Object

AVAILABLE RESOURCES	(1) ACTUAL PRIOR YEAR ENDING 06/30/20	(2) CURRENT YEAR ENDING 06/30/21	(3) BUDGET YEAR ENDING 06/30/22 5/25/2021 FINAL APPROVED	(4) Revision	(5) 1/25/2022 FINAL AMENDED
5000 COMBINED BONDS					
1110 Property Taxes	8,510,483	8,899,095	9,788,850		9,788,850
1190 Other Resources:					
4500 Federal Grant Restricted					
5120 Prem/Disc on Bond Sale					
1500 Earnings on Investments	373,303	20,000	20,000		20,000
Subtotal	8,883,786	8,919,095	9,808,850		9,808,850
Opening Fund Balance	5,423,887	7,124,464	7,802,991		7,802,991
Subtotal - Combined Bonds	14,307,673	16,043,559	17,611,841	-	17,611,841
MEDIUM-TERM FINANCING					
1110 Property Taxes					
1190 Other Resources:	185,267				
Opening Fund Balance					
Subtotal - Loans					
TOTAL AVAILABLE FINANCING					
5000 FUND EXPENDITURES					
COMBINED BONDS					
831 Principal	5,370,000	6,254,000	6,227,000		6,227,000
832 Interest	1,850,379	1,986,568	1,889,886		1,889,886
300/400/500 Purchased Services	148,097				
Reserves (Include Unappropriated Balance)					
Subtotal - Combined Bonds	7,368,476	8,240,568	8,116,886	-	8,116,886
MEDIUM-TERM FINANCING					
831 Principal					
832 Interest					
Reserves (Include Unappropriated Balance)					
Subtotal - MTF					
Ending Fund Balance	7,124,464	7,802,991	9,494,955	-	9,494,955

Lyon County School District School District
e 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 7/1/2021	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/22 INTEREST PAYABLE	(10) PRINCIPAL PAYABLE	(11) (9)+(10) TOTAL
FUND:										
2005C Refunding Bonds	1	17	13,000,000	09/20/05	06/01/22	3.76%	$ 995,000	$ 37,412	$ 995,000	$ 1,032,412
2011 Improvement Bonds	1	15	5,000,000	06/21/11	06/01/26	3.76%	$ 2,450,000	$ 73,320	$ 455,000	$ 528,320
2012A Improvement & Refunding	1	20	7,955,000	04/11/12	06/01/32	2.50%	$ 3,380,000	$ 101,900	$ 650,000	$ 751,900
2013 Refunding Bonds	1	12	9,765,000	03/13/13	04/01/25	2.00%	$ 2,580,000	62,950	$ 620,000	$ 682,950
2016A Improvement & Refunding	1	20	6,400,000	06/20/16	04/01/36	3.00%	$ 6,100,000	$ 172,200	$ $ 315,000	$ 487,200
2017 Refunding Bonds	1	13	17,900,000	08/08/17	06/01/30	5.00%	$ 16,060,000	$ 760,300	$ $ 2,660,000	$ 3,420,300
2019 Refunding Bonds	1	15	7,055,000	10/09/19	04/01/28	5.00%	$ 6,565,000	$ 328,250	$ 155,000	$ 483,250
2020A Refunding Bonds	1	15	16,113,000	05/13/20	06/01/35	2.29%	$ 15,439,000	$ 353,554	$ 377,000	$ 730,554
							$	$	$	$ -
TOTAL ALL DEBT SERVICE			**83,188,000**				**$ 53,569,000**	**$ 1,889,886**	**$ 6,227,000**	**$ 8,116,886**

SCHEDULE C-1 INDEBTEDNESS

Lyon County School District

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 06/30/20	(2) CURRENT YEAR ENDING 06/30/21	(3) BUDGET YEAR ENDING 06/30/22 5/25/2021 FINAL APPROVED	(4) Revision	(5) 1/25/2022 FINAL AMENDED
Operating Revenue					
Local Sources					
1600 Food Service Revenues					
1970 Interfund Charges	423,088	580,000	580,000		580,000
(A) Total Operating Revenue	**423,088**	**580,000**	**580,000**		**580,000**
Operating Expense (Object Codes)					
100 Salaries					
200 Benefits	599,611	580,000	580,000		580,000
300-500 Purchased Services	72,870	135,000	135,000		135,000
600 Supplies					
790 Depreciation - Amortization					
900 Other	55,729	50,000	50,000		50,000
(B) Total Operating Expenses	**728,210**	**765,000**	**765,000**		**765,000**
Operating Income (Loss)	**(305,122)**	**(185,000)**	**(185,000)**		**(185,000)**
Nonoperating Revenue					
1510 Interest earned	5,800	10,000	10,000		10,000
Subsidies					
3000 Revenue from State Sources					
4000 Federal Sources					
(C) Total Nonoperating Revenue	**5,800**	**10,000**	**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	**(299,322)**	**(175,000)**	**(175,000)**		**(175,000)**
Retained Earnings					
Beginning July 1	1,338,635	1,039,313	864,313		864,313
Ending June 30	1,039,313	864,313	689,313		689,313

Lyon County School District — School District
Workers Compensation Fund — Internal Service Fund

Statement of Revenue Expenses and Net Income

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 06/30/20	(2) CURRENT YEAR ENDING 06/30/21	(3) BUDGET YEAR ENDING 06/30/22 5/25/2021 FINAL APPROVED	(4) Revision	(5) 1/25/2022 FINAL AMENDED
A. CASH FLOWS FROM OPERATING ACTIVIES:					
Charges for Services	494,246	580,000	600,000	-	600,000
Cash received from other funds					
Claims	(599,611)	(475,000)	(500,000)		(500,000)
Insurance Premiums	(113,737)	(60,000)	(65,000)		(65,000)
Administrative Expenses		(15,000)	(20,000)		(20,000)
Fees and Assessments		(50,000)	(60,000)		(60,000)
a. Net cash provided by (or used for) operating activities	**(219,102)**	**(20,000)**	**(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	5,800	10,000	10,000		10,000
d. Net cash provided by (or used for) investing activities	**5,800**	**10,000**	**10,000**		**10,000**
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	**(213,302)**	**(10,000)**	**(35,000)**		**(35,000)**
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	2,467,477	2,254,175	2,244,175		2,244,175
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	2,254,175	2,244,175	2,209,175		2,209,175

Lyon County School District School District
Workers Compensation Fund Internal Service Fund

Statement of Revenue Expenses and Net Income

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 06/30/20	(2) CURRENT YEAR ENDING 06/30/21	(3) BUDGET YEAR ENDING 06/30/22 5/25/2021 FINAL APPROVED	(4) Revision	(5) 1/25/2022 FINAL AMENDED
Operating Revenue					
Local Sources					
1600 Food Service Revenues					
1970 Interfund Charges	156,569	155,000	155,000		155,000
(A) Total Operating Revenue	**156,569**	**155,000**	**155,000**		**155,000**
Operating Expense (Object Codes)					
100 Salaries					
200 Benefits	4,926	20,000	20,000		20,000
300-500 Purchased Services					
600 Supplies					
790 Depreciation - Amortization					
900 Other					
(B) Total Operating Expenses	**4,926**	**20,000**	**20,000**		**20,000**
Operating Income (Loss)	**151,643**	**135,000**	**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	**151,643**	**135,000**	**135,000**		**135,000**
Retained Earnings					
Beginning July 1	863,536	1,015,179	1,150,179		1,150,179
Ending June 30	1,015,179	1,150,179	1,285,179		1,285,179

Lyon County School District — School District
Unemployment Compensation Fund — Internal Service Fund

Statement of Revenue Expenses and Net Income

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 06/30/20	(2) CURRENT YEAR ENDING 06/30/21	(3) BUDGET YEAR ENDING 06/30/22 5/25/2021 FINAL APPROVED	(4) Revision	(5) 1/25/2022 FINAL AMENDED
A. CASH FLOWS FROM OPERATING ACTIVIES:					
Charges for Services	160,276	155,000	155,000	-	155,000
Payment of benefits	(6,654)	(35,000)	(35,000)		(35,000)
a. Net cash provided by (or used for) operating activities	**153,622**	**120,000**	**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)	**153,622**	**120,000**	**120,000**	**-**	**120,000**
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	846,831	1,000,453	1,120,453		1,120,453
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	1,000,453	1,120,453	1,240,453		1,240,453

Lyon County School District School District
Unemployment Compensation Fund Internal Service Fund

Statement of Revenue Expenses and Net Income

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 06/30/20	(2) CURRENT YEAR ENDING 06/30/21	(3) BUDGET YEAR ENDING 06/30/22 5/25/2021 FINAL APPROVED	(4) Revision	(5) 1/25/2022 FINAL AMENDED
Operating Revenue					
Local Sources					
1600 Food Service Revenues					
1970 Interfund Charge	10,187,141				
(A) Total Operating Revenue	**10,187,141**				
Operating Expense (Object Codes)					
100 Salaries					
200 Benefits	9,652,028				
300-500 Purchased Services	1,173,118				
600 Supplies					
790 Depreciation - Amortization					
900 Other					
(B) Total Operating Expenses	**10,825,146**	**-**	**-**		**-**
Operating Income (Loss)	**(638,005)**	**-**	**-**		**-**
Nonoperating Revenue					
1510 Interest earned	1,008				
Subsidies					
3000 Revenue from State Sources					
4000 Federal Sources					
(C) Total Nonoperating Revenue	**1,008**	**-**	**-**		**-**
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	**(636,997)**	**-**	**-**		**-**
Retained Earnings					
Beginning July 1	650,914	13,917	13,917		13,917
Ending June 30	13,917	13,917	13,917		13,917

Lyon County School District — School District
Group Insurance — Internal Service Fund

Statement of Revenue Expenses and Net Income

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 06/30/20	(2) CURRENT YEAR ENDING 06/30/21	(3) BUDGET YEAR ENDING 06/30/22 5/25/2021 FINAL APPROVED	(4) Revision	(5) 1/25/2022 FINAL AMENDED
A. CASH FLOWS FROM OPERATING ACTIVIES:					
Charges for Services	10,187,141	75,000			75,000
Payments for services and supplies	(9,776,083)				
a. Net cash provided by (or used for) operating activities	**411,058**	**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	1,008				
d. Net cash provided by (or used for) investing activities	**1,008**	-	-		-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	**412,066**	**40,000**	**-**	**-**	**40,000**
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	652,581	1,064,647	1,104,647		1,104,647
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	1,064,647	1,104,647	1,104,647		1,144,647

Lyon County School District School District
Group Insurance Internal Service Fund

Statement of Revenue Expenses and Net Income

(1) FUND TYPE	TRANSFERS IN (2) FROM FUND	(3) PAGE	(4) AMOUNT		TRANSFERS OUT (5) TO FUND	(6) PAGE	(7) AMOUNT
GENERAL FUND							
					Special Education	16	1,400,000
	Insurance Loss	16	109,135				
SUBTOTAL			109,135				1,400,000
SPECIAL REVENUE FUNDS							
Special Education	General Fund	18	1,400,000				
					Insurance Loss	39	109,135
SUBTOTAL			1,400,000				109,135
TOTAL TRANSFERS			1,509,135				1,509,135

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 2021-22	Proposed Expenditure FY 2022-23	Reason or need for contract:
1	*Rife Silva & Co., LLC*	*2/28/2021*	*12/31/2022*	*$ 69,800*	*$ 72,600.00*	Annual Financial Audit (year-ending 06/30/2022)
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
	Total Proposed Expenditures			69,800	72,600	

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.

RESOLUTION TO AUGMENT THE 2021-2022
GENERAL FUND BUDGET
OF THE LYON COUNTY SCHOOL DISTRICT

WHEREAS, the General Fund is being augmented by $6,971,513 by a higher than anticipated ending fund balance and receipt of Covid relief funds; and

WHEREAS, the total available General Fund resources are now determined to be $91,210,780;

WHEREAS, there is a need to apply these excess proceeds in the General Fund;

Now, therefore it is hereby RESOLVED, that the Lyon County School District shall augment its Fiscal Year 2021-2022 General Fund budget, thereby increasing its appropriations from $84,239,267 to $91,210,780. A detailed budget schedule is attached to this Resolution and by reference is made a part thereof.

IT IS FURTHER RESOLVED, that Clerk Phil Cowee shall forward the necessary documents to the Department of Taxation, State of Nevada.

PASSED, ADOPTED, AND APPROVED the 25th of January**, 2022**.

AYES:	**NAYS:**
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
	Absent:
	_____

By: _____ **ATTEST:** _____
Holly Villines, President **Phil Cowee, Clerk**

RESOLUTION TO AUGMENT THE 2021-2022
SPECIAL EDUCATION FUND BUDGET
OF THE LYON COUNTY SCHOOL DISTRICT

WHEREAS, the Special Education Fund is being augmented by $93,774 by an increased transfer from the additional revenue available; and

WHEREAS, the total available Special Education Fund resources are now determined to be $14,070,274;

WHEREAS, there is a need to apply these excess proceeds in the Special Education Fund;

Now, therefore it is hereby RESOLVED, that the Lyon County School District shall augment its Fiscal Year 2021-2022 Special Education Fund budget, thereby increasing its appropriations from $13,976,500 to $14,070,274. A detailed budget schedule is attached to this Resolution and by reference is made a part thereof.

IT IS FURTHER RESOLVED, that Clerk Phil Cowee shall forward the necessary documents to the Department of Taxation, State of Nevada.

PASSED, ADOPTED, AND APPROVED the 25th of January**, 2022**.

AYES:	**NAYS:**
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
	Absent:
	_____

By: _____ **ATTEST:** _____
Holly Villines, President **Phil Cowee, Clerk**

RESOLUTION TO AUGMENT THE 2021-2022
ADULT DIPLOMA FUND BUDGET
OF THE LYON COUNTY SCHOOL DISTRICT

WHEREAS, the Adult Diploma Fund budget is being augmented by $362,228 to recognize all available revenue; and

WHEREAS, the total available Adult Diploma Fund resources are now determined to be $362,228;

WHEREAS, there is a need to apply these excess proceeds in the Adult Diploma Fund;

Now, therefore it is hereby RESOLVED, that the Lyon County School District shall augment its Fiscal Year 2021-2022 Adult Diploma Fund budget, thereby increasing its appropriations from $0 to $362,228. A detailed budget schedule is attached to this Resolution and by reference is made a part thereof.

IT IS FURTHER RESOLVED, that Clerk Phil Cowee shall forward the necessary documents to the Department of Taxation, State of Nevada.

PASSED, ADOPTED, AND APPROVED the 25th of January**, 2022**.

AYES:	**NAYS:**
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
	Absent:
	_____

By: _____ **ATTEST:** _____
Holly Villines, President **Phil Cowee, Clerk**

RESOLUTION TO AUGMENT THE 2021-2022
STUDENT ACCOUNT FUND BUDGET
OF THE LYON COUNTY SCHOOL DISTRICT

WHEREAS, the Student Account Fund budget is being augmented by $1,933,258 to recognize all available revenue including the beginning balance of this newly recognized fund; and

WHEREAS, the total available Student Account Fund resources are now determined to be $1,933,258;

WHEREAS, there is a need to apply these excess proceeds in the Student Account Fund;

Now, therefore it is hereby RESOLVED, that the Lyon County School District shall augment its Fiscal Year 2021-2022 Student Account Fund budget, thereby increasing its appropriations from $0 to $1,933,258. A detailed budget schedule is attached to this Resolution and by reference is made a part thereof.

IT IS FURTHER RESOLVED, that Clerk Phil Cowee shall forward the necessary documents to the Department of Taxation, State of Nevada.

PASSED, ADOPTED, AND APPROVED the 25th of January**, 2022**.

AYES:	**NAYS:**
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
	Absent:
	_____

By: _____ **ATTEST:** _____
Holly Villines, President **Phil Cowee, Clerk**

RESOLUTION TO AUGMENT THE 2021-2022
BOND PROJECTS FUND BUDGET
OF THE LYON COUNTY SCHOOL DISTRICT

WHEREAS, the Bond Proceeds Fund is being augmented by $26,462,367 by proposed issuance of new bonds; and

WHEREAS, the total available Bond Proceeds Fund resources are now determined to be $51,244,299;

WHEREAS, there is a need to apply these excess proceeds in the Bond Proceeds Fund;

Now, therefore it is hereby RESOLVED, that the Lyon County School District shall augment its Fiscal Year 2021-2022 Bond Proceeds Fund budget, thereby increasing its appropriations from $24,681,832 to $51,244,299. A detailed budget schedule is attached to this Resolution and by reference is made a part thereof.

IT IS FURTHER RESOLVED, that Clerk Phil Cowee shall forward the necessary documents to the Department of Taxation, State of Nevada.

PASSED, ADOPTED, AND APPROVED the 20th of January**, 2022**.

AYES:	**NAYS:**
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
	Absent:
	_____

By: _____ **ATTEST:** _____
Holly Villines, President **Phil Cowee, Clerk**

Lyon County School District
Board Memo

Date: January 25, 2022

To: Board of Trustees

From: Wayne Workman, Superintendent

Re: Five Year Capital Improvement Plan (CIP)

Recommendation

That the Board of Trustees approves the Five-Year Capital Improvement Plan (CIP) as a result of the FY22 Budget.

Background Information

NRS 354.5945 requires each local government to annually prepare a capital improvement plan for the fiscal year ending June 30 of that year and the ensuing 5 fiscal years. In addition, the amount of expenditures contained in the plan for fiscal year 2022 must equal the total amount of expenditures for capital outlay in the District's final fiscal year 2022 budget. Furthermore, the plan needs to identify the proposed capital projects and the anticipated costs associated with each project.

The Five Year Capital Improvement Plan includes the following funds:

Building and Sites Fund (Fund 330) – is maintained as a contingency fund for emergency facility maintenance. Revenues for this fund are accumulated through district owned rental properties, investments, and general fund appropriations (when needed).

Government Services Tax Fund (Fund 340) – proceeds are used to various capital projects including, parking lot renovation and maintenance, roof replacement, athletic fields and tracks, etc. Revenues are received from the Motor Vehicle Privilege Tax associated with Lyon County residents' vehicles.

Residential Construction Fund (310) – is used for new construction and renovations. Revenues are received as a portion ($1,600.00) of building permits issued in Lyon County. The proceeds are specifically designated to be used in the area for which the permit is issued. For example, proceeds from Fernley permits must be used for Fernley area schools.

Bonds Projects Fund (360) – used for projects specified in bond resolutions. Proceeds are obtained through the District's issuance of general obligation bonds.

The District has made a number of changes to the FY22 CIP and is requesting approval for changes previously approved by the Board of Trustees per recommendation from the District Facilities Committee.

All changes made to the CIP are highlighted in Yellow.
All estimated figures are in Gray.

Changes to Fund 360 Bond Projects Fund:

December 2021, the Board of Trustees approved an increase the estimated budget of Fernley High School Gym/Kitchen/Commons project from $19.5 million to $25.3 million.

November and March 2021 the Board of Trustees approved the District Wide Family Style Restrooms project to be moved from Residential Construction Tax funds to future Series 2022 bond funding. Paul Cavin Architect LLC working with Lyon CSD have developed a construction cost estimate of $1,469,098 and a revised fee proposal of $304,960.

Projected Bonding Capacity			
FY	Bonds	PAYG	Total
2021	-	-	-
2022	20,025,000	4,114,633	24,139,633
2023	35,000,000	806,745	35,806,745
2024	-	604,593	604,593
2025	35,000,000	1,224,171	36,224,171
2026	25,000,000	-	25,000,000
2027	-	216,998	216,998
2028	-	-	-
Total	115,025,000	6,967,140	121,992,140

Budget Considerations

Adopted CIP must match adopted budgets for funds associated with the CIP.

Discussed at Prior Meetings

December 2021
November 2021
March 2021

Attachment

5YR Capital Improvement Plan

Respectfully Submitted,
Wayne Workman, Superintendent

FIVE YEAR CAPITAL IMPROVEMENT PLAN

(Per NRS 354.5945)

Lyon County School District

January 20, 2022

Minimum level of expenditure for items classified as capital asset - $5,000

Minimum level of expenditure for items classified as capital projects - $15,000

		FY2020-2021	FY2021-2022	FY2022-2023	FY 2023-2024	FY 2024-2025	FY 2025-2026
Fund: 330	**Building & Sites Fund**						
	Beginning Balance	194,712	205,804	38,828	48,428	58,028	67,628
Capital Improvement:							
			(175,000)				
			(1,976)				
Funding Source:							
	Smith Valley Property Fees (estimated)	10,000	10,000	9,600	9,600	9,600	9,600
	Investments	1,092					
Ending Fund Total		**205,804**	**38,828**	**48,428**	**58,028**	**67,628**	**77,228**

		FY2020-2021	FY2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025	FY 2025-2026
Fund: 340	**Governmental Services Tax Fund**						
	Beginning Balance	2,688,535	2,660,293	228,039	629,104	1,346,022	2,342,698
Capital Improvement:							
	District - Professional Services	(745)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)
	District Doors		(30,000)	(30,000)	(30,000)	(30,000)	(30,000)
	District Restrooms		(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
	District Wide Roofs / HVAC / Boilers / Carpeting		(599,197)	(386,962)	(350,000)	(350,000)	(350,000)
	Parking Lot Reseal/Striping District Wide	-	(99,700)	(100,000)	(100,000)	(100,000)	(100,000)
	YES Kiss and Drop -- Design						
	FES Doors						
	FIS ADA Doors						
	District Office Site Update						
	DHS Courtyard						
	DES Sewer Project						
	FHS Roof						
	DHS Roof						
	FHS Courtyard						
	FES Parking Lots						
	District Fiber Hut Generator and Back Up						
	District Roofs						
	District HVAC/Boilers		(14,700)				
	District Carpeting						
	PLC Ramp						
	EVES/FHS Modular Buildings	(125,141)	(117,348)				
	Silver Springs Lync Modular		(449,725)				
	Silver Springs Lync Parking Paving						
	FHS Turf Field Replacement	(269,445)	(307,956)				
	DHS Turf Field Replacement	(113,943)	(307,956)				
	FHS Track Replacement		(239,017)				
	DHS Track Replacement		(218,349)				
	YHS Track Replacement	(216,319)	(54,284)				
	SSHS Track Replacement	(205,228)	(34,803)				
	FES Building Controls/Heat Exchanger	(75,818)	(92,170)				
	FIS Building Controls	(24,985)	(21,925)				
	Cottonwood Boiler		(24,250)				
	Cottonwood Building Controls		(99,890)				
	FHS Building Controls		(175,000)				
	DHS Building Controls		(149,000)				
	ERATE Expenditures -- IT Infrastructure						
Future Planning:	Athletic Fields / Tracks		(250,000)	(250,000)	(250,000)	(250,000)	(250,000)
Reserved:	Athletic Fields / Tracks			250,000	500,000	750,000	1,000,000
Carryover:	District Wide Roofs / HVAC / Boilers / Carpeting	(249,197)	(36,962)				
Funding Source:		**Estimated Revenue Amount**					
	Motor Vehicle Tax	1,003,382	934,978	963,027	991,918	1,021,676	1,052,326
Ending Fund Total		**2,660,293**	**228,039**	**629,104**	**1,346,022**	**2,342,698**	**3,595,024**

		FY2020-2021	FY2021-2022	FY2022-2023	FY 2023-2024	FY 2024-2025	FY 2025-2026
Fund: 310	**Residential Construction Fund**						
	Beginning Balance	1,734,427	2,217,442	244,055	244,055	244,055	244,055
Capital Improvement:							
	Dayton						
	DHS Stadium Bleachers	(61,843)	(10,137)				
	DHS Stadium Lighting		(1,055,931)				
	DIS Indoor Bleachers	(70,134)	(66,794)				
	Dayton Family Style Restrooms						
	Fernley						
	FHS Stadium Bleachers	(91,518)	(15,206)				
	FHS Stadium Lighting		(972,950)				
	Fernley Family Style Restrooms						
	Smith Valley						
	Smith Rubber Aux Gym Floor		(150,000)				
	Smith Valley Family Style Restrooms						
	Silver Springs						
	SSHS Perimeter Fencing		(172,370)				
	Silver Springs Family Style Restrooms						
	Yerington Area						
	YHS Stadium Bleachers						
	YHS Stadium Lighting		(200,000)				
	YHS Locker Room						
	Yerrington Family Style Restrooms						
Funding Source:	***Tax on residential construction***	**Actual FY 2021 Revenue**	**FY 2022 Revenue to date**				**Current Balance**
	Dayton Area	354,816	184,464				1,156,358
	Fernley Area	196,416	337,392				1,162,779
	Silver Springs Area	91,870	27,743				165,604
	Smith Valley Area	31,680	15,856				140,040
	Yerington Area	31,728	50,472				179,144
	Budgeted Total (above amount received)		54,073				
	Investments						
Ending Fund Total		**2,217,442**	**244,055**	**244,055**	**244,055**	**244,055**	**244,055**

		FY2020-2021	FY2021-2022	FY2022-2023	FY 2023-2024	FY 2024-2025	FY 2025-2026
Fund: 360	**Bonds Projects Fund**						
	Beginning Balance	13,484,299	6,682,032	38,132,426	5,959,573	5,959,573	5,959,573
	Professional Services (Bond Fee)	(71,994)	(176,250)				
	Student Transportation (Buses and Yukons)						
	YIS Boiler						
	YES Boiler						
	FES Boilers		(448,636)				
	FIS Parking Lot	(47,271)	(335,139)				
	EVES Expansion	(5,842,457)	(806,498)				
	DES Septic						
	DHS/SSMS Construction Services						
	DHS Indoor Bleachers	(72,385)					
	SSMS Indoor Bleachers	(38,593)					
	SSMS Roof		(253,150)				
	FES Roof	(28,462)					
	YES Roof	(41,054)					
	YHS Roof	(205,110)					
	DIS Roof	(352,120)					
	Slver Springs Transportation Bus Yard			(1,307,155)			
	FHS Master Plan	(102,821)					
	FHS Gym Professional Services		(925,025)	(925,025)			
	FHS Gym CORE Pre-Construction Services			(47,000)			
	FHS Gym Construction Costs			(25,600,000)			
	District Office Renovation			(100,000)			
	Other Bond Projects TBD						
	Family Style Restrooms Professional Services		(11,300)	(388,700)			
	Family Style Restrooms Construction Cost		(735,000)	(735,000)			
	District Wide Roofs						
	District Wide Doors						
	District Wide Flooring						
	District Wide Boilers/HVAC			(551,364)			
	District Wide Restrooms						
	District Wide Stadium Renovations		(2,518,609)	(2,518,608)			
	District Wide Permits and Fees						
	District Adjustment Pending Audit						
	District Wide SAFE Safety and Security Upgrades						
Funding Source:		**Estimated Available Bond Funding**					
	Bond Proceeds (Student Transportation)						
	Series 2016 (360.029)						
	Series 2021 (360.021)						
	Series A 2022		27,660,000				
	Series B 2022		10,000,000				
	Investments						
Ending Fund Total		**6,682,032**	**38,132,426**	**5,959,573**	**5,959,573**	**5,959,573**	**5,959,573**

Estimated Figure
New Update to CIP
To Be Determined

Lyon County School District
Board Memo

Date: January 25, 2022

To: Board of School Trustees

From: Wayne Workman, Superintendent

Re: Building Controls Fernley High School

Recommendation
The Board of Trustees approve the quote from Building Control Services to upgrade Fernley High School building controls at a cost of $149,000.

Background Information
April 2021, the Board of Trustees recognized the need for district wide facilities and approved an annual allocation of $350,000 from the Government Services Tax fund towards district wide HVAC, boilers, and carpeting. Since April 2021, the district has upgraded Fernley Intermediate School, Fernley Elementary School, Cottonwood Elementary School, East Valley Elementary School and now has made its way to both Dayton High School and Fernley High School.

Both Dayton High School and Fernley High School are operating on failed Staefa Building Controls. Staefa Building Control parts have become unavailable due to the company going out of business nearly a decade ago. District facilities team has managed to keep both campuses operational by locating parts available from the secondary market but now is unable to locate necessary parts. With both control systems being over 30 years old an upgrade is necessary to keep sufficient HVAC control over both campuses.

Following NRS 332.115, Building Control Service (BCS) has been the sole source provider of Alerton HVAC Controls and therefore does not have to solicit competitive bids. Over the past decade Lyon CSD has utilized BCS Alerton HVAC Controls in Yerington Intermediate School, Yerington Elementary School, Yerington High School, Riverview Elementary School, Silver Stage Middle School and Sutro Elementary School.

Budget Considerations
Systems upgrade is to be paid from Fund 340 Government Services Tax Fund.

Discussed at Prior Meetings
N/A

Attachments:
Fernley HS Alerton Control Upgrade Quote
BCS Sole Source Letter LCSD 2022
NRS 332.115

Respectfully Submitted,
Wayne Workman, Superintendent

January 14, 2022

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

Attn: Kirk McCallum
Re: Fernley High School Alerton HVAC Controls

Dear Kirk,

We propose to furnish labor, materials, and tools to upgrade your existing failed Staefa HVAC control system to a new Alerton control system as follows:

INCLUDED:

MAIN BUILDING:

ITEM #1: FRONT END / GLOBAL CONTROL SYSTEM:

1. Alerton ACM global controller with network access to existing Lyon County School District Alerton control system network. (Network connection provided by LCSD)
2. ACM device license.
3. ACM battery backup.
4. Web based dynamic graphical displays.
5. Programming.
6. Control conduit, wiring, and terminations.

ITEM #2: BOILER PLANT CONTROL:

1. Rework existing control panel.
2. Alerton DDC controllers with Hand-Off-Auto switches.
3. New immersion temperature sensors.
4. New outside air sensor.
5. Control wiring, and terminations.

ITEM #3: AIR HANDLER CONTROL (2 TOTAL):

1. Rework existing control panel.
2. Alerton DDC controllers.
3. New duct temperature sensors.
4. Control wiring, and terminations.

ITEM #4: FPTU CONTROL (24 TOTAL):

1. Rework existing control panel.
2. Alerton DDC controllers.
3. New room temperature sensors.
4. New duct temperature sensors.
5. New damper actuators.
6. VDC to phase-cut cards for existing valves.
7. New air velocity sensors.
8. Control wiring, and terminations.

BUILDING CONTROL SERVICES, INC. | 4750 LONGLEY LANE, SUITE 102 | RENO, NV 89502 | P: 775.826.8998 | F: 775.826.3524
NV LIC #81710 | CA LIC #1026969

ITEM #5: OFFICE RTU CONTROL (2 TOTAL):

1. New control panels.
2. Alerton DDC controllers.
3. New room temperature sensors.
4. New duct temperature sensors.
5. Control wiring, and terminations.

ANNEX:

ITEM #6: AIR HANDLER CONTROL (1 TOTAL):

1. Rework existing control panel.
2. Alerton DDC controllers.
3. New duct temperature sensors.
4. Control wiring, and terminations.

ITEM #7: FPTU CONTROL (9 TOTAL):

1. Rework existing control panel.
2. Alerton DDC controllers.
3. New room temperature sensors.
4. New duct temperature sensors.
5. New damper actuators.
6. VDC to phase-cut cards for existing valves.
7. New air velocity sensors.
8. Control wiring, and terminations.

TECH BUILDING:

ITEM #8: AC W/ HW HEATING CONTROL (3 TOTAL):

1. Rework existing control panel.
2. Alerton DDC controllers.
3. New room temperature sensors.
4. New duct temperature sensors.
5. VDC to phase-cut cards for existing valves.
6. Control wiring, and terminations.

MATH BUILDING:

ITEM #9: BOILER PLANT CONTROL:

1. Rework existing control panel.
2. Alerton DDC controllers with Hand-Off-Auto switches.
3. New immersion temperature sensors.
4. Control wiring, and terminations.

ITEM #10: AIR HANDLER CONTROL (1 TOTAL):

1. Rework existing control panel.
2. Alerton DDC controller.
3. New duct temperature sensors.
4. New modulating HW valve actuator.
5. Control wiring, and terminations.

BUILDING CONTROL SERVICES, INC. | 4750 LONGLEY LANE, SUITE 102 | RENO, NV 89502 | P: 775.826.8998 | F: 775.826.3524
NV LIC #81710 | CA LIC #1026969

ITEM #11: FPTU CONTROL (10 TOTAL):

1. Rework existing control panel.
2. Alerton DDC controllers.
3. New room temperature sensors.
4. New duct temperature sensors.
5. New damper actuators.
6. VDC to phase-cut cards for existing valves.
7. New air velocity sensors.
8. Control wiring, and terminations.

ITEM #12: INCIDENTAL ITEMS:

1. Submittals and O&M's.
2. Programming and web-based dynamic graphical displays.
3. Coordination.
4. Startup and checkout.
5. Owner training.
6. One (1) year warranty.

EXCLUDED:

1. Control valves. Reuse existing.
2. High voltage power wiring, power conduit, disconnects, starters, etc.
3. Balancing.
4. Equipment, equipment start-up, pump start-up, pump alignments, etc.
5. Fire alarm systems and interface to fire alarm systems.
6. Isolation valves, balancing valves, circuit setters, hose kits, etc.
7. Chemical treatment controls, chemicals, pumps, sensors, etc.
8. Excavation, trenching, cutting, etc.
9. Drywall, patching, painting, etc.
10. Asbestos, Lead, or other hazardous material work and/or abatement.
11. Printers, routers, network IT system, internet fees, etc.
12. Permits, fees and bonds.

For the above work, we ask the sum of……..……....…….……..…...$145,000.00
(One Hundred Forty-Five Thousand Dollars and Zero Cents)

SMALL GYM:
ALTERNATE #1: AC W/ GAS HEATING CONTROL (1 TOTAL):

1. New control panel.
2. Alerton DDC controller.
3. New room temperature sensors.
4. New duct temperature sensors.
5. Control wiring, and terminations.

For Alternate #1, we ask the sum of……..……....…….……..…...$4,000.00
(Four Thousand Dollars and Zero Cents)

BUILDING CONTROL SERVICES, INC. | 4750 LONGLEY LANE, SUITE 102 | RENO, NV 89502 | P: 775.826.8998 | F: 775.826.3524
NV LIC #81710 | CA LIC #1026969

Total for the above work, we ask the sum of……..……...…….…...$149,000.00
(One Hundred Forty-Nine Thousand Dollars and Zero Cents)

****Add 1% if bonding is required****

This proposal is subject to change thirty (30) days from date of proposal.
Pay terms shall be Net thirty (30) from date of invoice. BCS reserves the right to require payment in advance or other alternative method of payment prior to shipment [completion of work] if BCS determines, in its sole discretion, that the Buyer's financial condition at any time does not justify continuance of the Net thirty (30) days payment terms. In all other respects, this quotation shall be subject to the terms and conditions as outlined on the reverse side or attached page(s) of this proposal and are in lieu of any terms that may appear on any purchase order issued.

Please do not hesitate to call if you have any questions regarding this proposal.

Sincerely,

Jesse Jensen
Building Control Services, Inc.

_____
Accepted By/Date:

BUILDING CONTROL SERVICES, INC. | 4750 LONGLEY LANE, SUITE 102 | RENO, NV 89502 | P: 775.826.8998 | F: 775.826.3524
NV LIC #81710 | CA LIC #1026969

BUILDING CONTROL SERVICES

AGREEMENT TERMS AND CONDITIONS

1. **Service Response**. All services performed under this Agreement, including major repairs, will be provided during Building Control Services, Inc.'s ("BCS's") normal working hours as available, unless otherwise agreed. Weather conditions and work load may effect response times. Qualified independent contractors, at BCS's discretion, may be used to provide services required under this Agreement.

2. **Equipment Inspections and Service Evaluations**. Following the initial scheduled operating and annual stop operation inspections, BCS will provide Customer with recommendations for repairs or replacements of equipment or controls and written cost estimates. In the event BCS recommends certain services which are not included herein, which Customer declines to have performed as or when recommended, BCS shall not be responsible for any equipment or control failures, operability or any resulting damage. BCS, at its option, may either continue to use its best efforts to maintain such equipment or controls, without any responsibility therefor, or remove such equipment from this Agreement and adjust the price accordingly.

3. **Additional Service**. Services or parts requested by Customer in addition to those specified in this Agreement, will be provided upon receipt of Customer's written authorization and invoiced at BCS's prevailing labor rates and material prices.

4. **Compensation**. Customer's payment shall be due within thirty (30) days from the date of BCS's invoice. Past due invoices shall bear interest at the rate of one and one-half percent (1.5%) per month until fully satisfied. All parts and materials furnished under this Agreement shall remain BCS's exclusive property until payment of all invoices in full by Customer. BCS reserves the right to require cash payment or other payment prior to completion of work, in the event BCS determines, in its sole discretion, that Customer's financial condition does not justify standard payment terms. Customer also agrees to pay any applicable taxes or government charges assessed for the services or materials furnished under this Agreement.

5. **Responsibilities of Customer.** Customer shall be responsible for the following:

a. Provide BCS with all necessary instructions, information and specifications;
b. Provide safe working access to Customer's facilities and building services, including but not limited to water, elevators, receiving docks, electrical service and telephone service;
c. Keep areas adjacent to equipment free of obstructions and remove any personal property, fixtures, walls or partitions as necessary to perform the specified service;
d. Provide BCS prompt notice of any equipment malfunctions or unusual operating conditions;
e. Allow BCS to stop and start equipment as necessary;
f. Provide adequate water treatment for equipment operation;
g. Provide for daily routine operation of equipment (if not part of this Agreement) in accordance with manufacturer's specifications;
h. Maintain appropriate equipment operating logs; and
i. Provide and maintain a telephone line with long distance direct dial and answer capability, in the event remote monitoring service is to be provided by BCS under this Agreement.

6. **Warranty.** BCS warrants that all services under this Agreement shall be performed in a workmanlike manner in accordance with standard industry practices. For parts or components determined to be defective within one (1) year from date of installation or before the termination date of this Agreement, whichever is earlier, and in the case of service determined to be defective within ninety (90) days of completion of that specific service, BCS shall at its option repair, replace, or issue a credit, for any such parts, components or service, provided they were not damaged, abused, or affected by chemical properties. BCS must receive written notice of all claims for defective workmanship. BCS's obligation to repair, replace, or issue credit for any defective parts, components or service shall be Customer's exclusive remedy. BCS EXPRESSLY DISCLAIMS AND EXCLUDES ALL OTHER WARRANTIES, EXPRESS, IMPLIED OR STATUTORY INCLUDING THE IMPLIED WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE.

7. **Exclusions.** BCS shall not be responsible for items not normally subject to mechanical maintenance including but not limited to: duct work, casings, cabinets, fixtures, structural supports, grills, water piping, steam piping, drain piping, cooling tower fill, boiler tubes, boiler refractory, disconnect switches and circuit breakers. BCS is not responsible for repairs, replacements or alterations which are necessitated by repairs, adjustments or alterations made by others, negligent operation, abuse, misuse, prior improper maintenance, vandalism, obsolescence, building system design, weather damage, war, corrosion, erosion, deterioration due to unusual wear and tear, or any other abnormal conditions or cause beyond BCS's control. BCS shall not be required to repair or replace equipment that has not been properly maintained or which was improperly designed or installed. BCS shall not be responsible for conducting tests, installing equipment, making modifications or performing labor recommended or required by insurance companies, real estate contracts, inspection agencies, or any federal, state or municipal government or other authority. In the event of any such recommendation or requirement, Customer may request BCS to provide a cost estimate and proposal therefor, in addition to the scope of work of this Agreement. BCS shall not be liable for delays caused by war, theft, strikes, fires, accidents, government acts, acts of God or other conditions beyond its reasonable control. Upon removal of the cause of such failure or interpretation, if practicable, BCS will resume service performance pursuant to the terms of this Agreement.

8. **Hazardous Materials and Asbestos Disclaimer**. Customer shall be solely responsible for the removal and proper disposal of waste oil, refrigerant and any other hazardous or regulated substance or material generated during the term of this Agreement and BCS shall have no responsibility therefor. BCS's scope of work does not include the identification, detection, abatement, encapsulation or removal of asbestos or products or materials containing asbestos or similar hazardous substances. In the event BCS encounters any asbestos product or hazardous material in the course of performing its work, BCS may suspend its work and remove its employees from the project, until such product or material and any related hazards are abated and BCS shall receive an extension of time to complete its work hereunder and receive compensation for delays encountered as a result of such situation and its correction. Customer, in consideration of BCS performing the work required, hereunder, agrees to indemnify, defend and hold BCS harmless from and against any and all liability, damages, losses, claims, demands or lawsuits arising out of or relating to the presence of asbestos product of hazardous material.

9. **Liability Disclaimer**. BCS shall not be liable for damage to property or persons unless BCS's negligent acts or omissions directly caused to such injury or property damage. BCS's sole and exclusive liability for any reason, shall be to refund all moneys paid by Customer to BCS under this Agreement, subject to BCS's right of removal and return of its proprietary equipment and devices provided to Customer under this Agreement. BCS will not be liable for any damages whatsoever that result from defective design, defective materials, defective operation or malfunction of equipment or for any equipment that Customer specifies or that is designed in accordance with Customer's instructions or specifications. UNDER NO CIRCUMSTANCES SHALL BCS BE LIABLE FOR ANY INCIDENTAL, SPECIAL OR CONSEQUENTIAL DAMAGES, INCLUDING LOSS OF REVENUE, LOSS OF USE OF EQUIPMENT OR FACILITIES OR ECONOMIC DAMAGES.

10. **Property of BCS**. In the performance of certain services under this Agreement, BCS may install in Customer's facilities or attach to Customer's equipment, devices, hardware or software which shall remain the personal proprietary property of BCS. No such equipment, devices, hardware or software, whether or not attached to real property, shall become the property of Customer or become a fixture to the real property. Customer shall not acquire any interest, title or equity in any equipment, devices, hardware, software, processes, and other intellectual or proprietary rights therein.

11. **Government Contracts**. BCS offers standard commercial items which may not comply with Government specifications. BCS does not comply with the cost Accounting Standards (CAS) nor with the Federal Acquisition Regulations (FAR). In no event shall BCS provide any Cost or Pricing Data in connection with this Agreement or subsequent modifications.

12. **Termination**. BCS reserves the right to discontinue performance of the services required hereunder any time payments have not been made as required under this Agreement or if alterations, adjustments or repairs are made to equipment by anyone other than BCS without prior written agreement between Customer and BCS. Customer may terminate this Agreement for BCS's non-performance, provided that BCS fails to cure such non-performance within thirty (30) days after receipt of prior written notice of the non-performance. Upon early termination or expiration of this Agreement, BCS shall have reasonable access to Customer's facilities to disconnect and remove any of BCS's personal proprietary equipment, devices, hardware or software and remove any and all of BCS's parts, tools and other personal property. Customer agrees to pay BCS for all services performed by BCS which have not be invoiced, including overhead fees and a reasonable profit.

13. **Claims.** Any claim or action arising from the performance or non-performance of this Agreement, whether based upon contract, negligence, strict liability or otherwise, shall be brought within one (1) year from the date the claim arose and jurisdiction and venue for all such actions shall be exclusively in Washoe County, Nevada. Whether or not suit is instituted, Customer shall pay to BCS all costs and expenses, including attorney's fees incurred by BCS in collecting any payments or sums due from Customer under this Agreement.

14. **Governing Law, Entire Agreement, Assignment and Amendment.** This Agreement shall be governed by and construed in accordance with the Laws of the State of Nevada. This Agreement contains the complete and exclusive statement of the agreement between the parties and supersedes all previous or contemporaneous oral or written statements. Customer may not assign this Agreement without BCS's prior written consent. No amendment or modification to this Agreement shall be binding unless in writing and signed by both parties.

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January 18, 2022

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

To whom it may concern,

I am writing to provide a description of the status of the Alerton dealership in Nevada. Building Control Services (BCS) is the only Alerton associate dealer for all parts of Nevada, with the exception of Clark County. BCS is the only company directly authorized to sell, install, and service our products throughout this area.

As the Alerton associate dealer for this area, BCS has factory-trained personnel on staff, and has access to proprietary products and information that are part of the Alerton Building Management System. This training and the experience BCS has with the Alerton product line makes them an unparalleled provider of Alerton products and the services that support those products. Because of this authorization, any other firm performing services on Alerton products would void any warranties that apply.

Please let me know if you have further questions. We appreciate your support.

Sincerely,

Lance Andriunas
Regional Sales Manager
Alerton
Mobile: 763-234-3465

NRS 332.115 Contracts not adapted to award by competitive solicitation; purchase of certain equipment by local law enforcement agency, response agency or other local governmental agency; purchase of goods commonly used by hospital.

1. Contracts which by their nature are not adapted to award by a competitive solicitation, including contracts for:

(a) Items which may only be contracted from a sole source;

(b) Professional services;

(c) Additions to and repairs and maintenance of equipment which may be more efficiently added to, repaired or maintained by a certain person;

(d) Equipment which, by reason of the training of the personnel or of an inventory of replacement parts maintained by the local government is compatible with existing equipment;

(e) Perishable goods;

(f) Insurance;

(g) Hardware and associated peripheral equipment and devices for computers;

(h) Software for computers;

(i) Maintenance and support for:

(1) Hardware and associated peripheral equipment and devices for computers; and

(2) Software for computers;

(j) Equipment containing hardware or software for computers;

(k) Books, instructional materials, library materials and subscriptions;

(l) Motor vehicle fuel purchased by a local law enforcement agency for use in an undercover investigation;

(m) Motor vehicle fuel for use in a vehicle operated by a local law enforcement agency or local fire department if such fuel is not available within the vehicle's assigned service area from a fueling station owned by the State of Nevada or a local government;

(n) Purchases made with money in a store fund for prisoners in a jail or local detention facility for the provision and maintenance of a canteen for the prisoners;

(o) Supplies, materials, equipment or services that are available pursuant to an agreement with a vendor that has entered into an agreement with the General Services Administration or another federal governmental agency located within or outside this State;

(p) Items for resale through a retail outlet operated in this State by a local government or the State of Nevada;

(q) Commercial advertising within a recreational facility operated by a county fair and recreation board;

(r) Goods or services purchased from organizations or agencies whose primary purpose is the training and employment of persons with disabilities; and

(s) The design of, and equipment and services associated with, systems of communication,

Ê are not subject to the requirements of this chapter for a competitive solicitation, as determined by the governing body or its authorized representative.

2. The purchase of forensic equipment and supplies used in forensic analysis or other equipment for use by a local law enforcement agency in the course of an undercover investigation is not subject to the requirements of this chapter for a competitive solicitation, as determined by the governing body or its authorized representative, if:

(a) The equipment is an electronic or mechanical device which by design is intended to monitor and document in a clandestine manner suspected criminal activity;

(b) Purchasing the equipment pursuant to such requirements would limit or compromise the use of such equipment by an agency authorized to conduct such investigations; or

(c) The equipment and supplies are:

(1) Used in analysis in such investigations; or

(2) Required to comply with specific forensic standards or quality standards.

3. The purchase of personal safety equipment for use by a response agency or any other local governmental agency is not subject to the requirements of this chapter for a competitive solicitation, as determined by the governing body or its authorized representative, if:

(a) The personal safety equipment will be used by personnel of the response agency or other local governmental agency in preventing, responding to or providing services of recovery or relief in connection with emergencies, acts of terrorism or other natural or man-made disasters in which the health, safety or welfare of those personnel may be compromised, impaired or otherwise threatened; and

(b) The cost of the personal safety equipment is comparable to the cost of similar personal safety equipment that is available for purchase by the public.

4. The purchase of goods commonly used by a hospital, including, without limitation, medical equipment, implantable devices and pharmaceuticals, by the governing body of a hospital or its authorized representative is not subject to the requirements of this chapter for a competitive solicitation. The governing body of the hospital or its authorized representative shall make available for public inspection each such contract and records related to those purchases.

5. This section does not prohibit a governing body or its authorized representative from advertising for or requesting responses.

6. As used in this section:

(a) "Act of terrorism" has the meaning ascribed to it in NRS 239C.030.

(b) "Personal safety equipment" means safety equipment that personnel of a response agency or other local governmental agency:

(1) Use in the course of preventing, responding to or providing services of recovery or relief in connection with emergencies, acts of terrorism or other natural or man-made disasters; or

(2) Wear or otherwise carry on a regular basis.

Ê The term includes, without limitation, firearms, boots, bulletproof vests or other types of body armor, protective garments, protective eyewear, gloves, helmets, and any specialized apparatus, equipment or materials approved or recommended by the United States Department of Homeland Security.

(c) "Response agency" means an agency of a local government that provides services related to law enforcement, firefighting, emergency medical care or public safety.

Lyon County School District
Board Memo

Date: January 25, 2022

To: Board of School Trustees

From: Wayne Workman, Superintendent

Re: Building Controls Dayton High School

Recommendation
The Board of Trustees approve the quote from Building Control Services to upgrade Dayton High School building controls at a cost of $179,000.

Background Information
April 2021, the Board of Trustees recognized the need for district wide facilities and approved an annual allocation of $350,000 from the Government Services Tax fund towards district wide HVAC, boilers, and carpeting. Since April 2021, the district has upgraded Fernley Intermediate School, Fernley Elementary School, Cottonwood Elementary School, East Valley Elementary School and now has made its way to both Dayton High School and Fernley High School.

Both Dayton High School and Fernley High School are operating on failed Staefa Building Controls. Staefa Building Control parts have become unavailable due to the company going out of business nearly a decade ago. District facilities team has managed to keep both campuses operational by locating parts available from the secondary market but now is unable to locate necessary parts. With both control systems being over 30 years old an upgrade is necessary to keep sufficient HVAC control over both campuses.

Following NRS 332.115, Building Control Service (BCS) has been the sole source provider of Alerton HVAC Controls and therefore does not have to solicit competitive bids. Over the past decade Lyon CSD has utilized BCS Alerton HVAC Controls in Yerington Intermediate School, Yerington Elementary School, Yerington High School, Riverview Elementary School, Silver Stage Middle School and Sutro Elementary School.

Budget Considerations
Systems upgrade is to be paid from Fund 340 Government Services Tax Fund.

Discussed at Prior Meetings
N/A

Attachments:
Dayton HS Alerton Control Upgrade Quote
Alerton Sole Source Letter
NRS 332.115

Respectfully Submitted,
Wayne Workman, Superintendent

January 14, 2022

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

Attn: Kirk McCallum
Re: Dayton High School Alerton HVAC Controls

Dear Kirk,

We propose to furnish labor, materials, and tools to upgrade your existing failed Staefa HVAC control system to a new Alerton control system as follows:

INCLUDED:

MAIN BUILDING:

ITEM #1: FRONT END / GLOBAL CONTROL SYSTEM:

1. Alerton ACM global controller with network access to existing Lyon County School District Alerton control system network. (Network connection provided by LCSD)
2. ACM device license.
3. ACM battery backup.
4. Web based dynamic graphical displays.
5. Programming.
6. Control conduit, wiring, and terminations.

ITEM #2: BOILER PLANT CONTROL:

1. Rework existing control panel.
2. Alerton DDC controllers with Hand-Off-Auto switches.
3. New immersion temperature sensors.
4. New outside air sensor.
5. Control wiring, and terminations.

ITEM #3: AIR HANDLER CONTROL (2 TOTAL):

1. Rework existing control panel.
2. Alerton DDC controllers.
3. New duct temperature sensors.
4. Control wiring, and terminations.

ITEM #4: FPTU CONTROL (24 TOTAL):

1. Rework existing control panel.
2. Alerton DDC controllers.
3. New room temperature sensors.
4. New duct temperature sensors.
5. New damper actuators.
6. VDC to phase-cut cards for existing valves.
7. New air velocity sensors.
8. Control wiring, and terminations.

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ITEM #5: OFFICE RTU CONTROL (2 TOTAL):

1. New control panels.
2. Alerton DDC controllers.
3. New room temperature sensors.
4. New duct temperature sensors.
5. Control wiring, and terminations.

ANNEX:

ITEM #6: AIR HANDLER CONTROL (1 TOTAL):

1. Rework existing control panel.
2. Alerton DDC controllers.
3. New duct temperature sensors.
4. Control wiring, and terminations.

ITEM #7: FPTU CONTROL (9 TOTAL):

1. Rework existing control panel.
2. Alerton DDC controllers.
3. New room temperature sensors.
4. New duct temperature sensors.
5. New damper actuators.
6. VDC to phase-cut cards for existing valves.
7. New air velocity sensors.
8. Control wiring, and terminations.

NAVAJO BUILDING:

ITEM #8: BOILER PLANT CONTROL:

1. Rework existing control panel.
2. Alerton DDC controllers with Hand-Off-Auto switches.
3. New immersion temperature sensors.
4. Control wiring, and terminations.

ITEM #9: AIR HANDLER CONTROL (1 TOTAL):

1. Rework existing control panel.
2. Alerton DDC controller.
3. New duct temperature sensors.
4. New modulating HW valve actuator.
5. Control wiring, and terminations.

ITEM #10: FPTU CONTROL (11 TOTAL):

1. Rework existing control panel.
2. Alerton DDC controllers.
3. New room temperature sensors.
4. New duct temperature sensors.
5. New damper actuators.
6. VDC to phase-cut cards for existing valves.
7. New air velocity sensors.
8. Control wiring, and terminations.

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SAGEBRUSH BUILDING:

ITEM #11: CENTRAL PLANT CONTROL:

1. Rework existing control panel.
2. Alerton DDC controllers with Hand-Off-Auto switches.
3. New immersion temperature sensors.
4. Control wiring, and terminations.

ITEM #12: OSA AIR HANDLER CONTROL (1 TOTAL):

1. Rework existing control panel.
2. Alerton DDC controller.
3. New duct temperature sensors.
4. New modulating HW valve actuator.
5. Control wiring, and terminations.

ITEM #13: VAH CONTROL (14 TOTAL):

1. New control panel.
2. Alerton DDC controllers.
3. New room temperature sensors.
4. New duct temperature sensors.
5. Control wiring, and terminations.

ITEM #14: CULINARY MUA CONTROL (1 TOTAL):

1. New control panel.
2. Alerton DDC controller.
3. New room temperature sensor.
4. New duct temperature sensor.
5. Control wiring, and terminations.

ITEM #15: INCIDENTAL ITEMS:

1. Submittals and O&M's.
2. Programming and web-based dynamic graphical displays.
3. Coordination.
4. Startup and checkout.
5. Owner training.
6. One (1) year warranty.

EXCLUDED:

1. Control valves. Reuse existing.
2. High voltage power wiring, power conduit, disconnects, starters, etc.
3. Balancing.
4. Equipment, equipment start-up, pump start-up, pump alignments, etc.
5. Fire alarm systems and interface to fire alarm systems.
6. Isolation valves, balancing valves, circuit setters, hose kits, etc.
7. Chemical treatment controls, chemicals, pumps, sensors, etc.
8. Excavation, trenching, cutting, etc.
9. Drywall, patching, painting, etc.
10. Asbestos, Lead, or other hazardous material work and/or abatement.

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11. Printers, routers, network IT system, internet fees, etc.
12. Permits, fees and bonds.

For the above work, we ask the sum of…….……..…...$175,000.00
(One Hundred Seventy-Five Thousand Dollars and Zero Cents)

SMALL GYM:
ALTERNATE #1: AC W/ GAS HEATING CONTROL (1 TOTAL):

1. New control panel.
2. Alerton DDC controller.
3. New room temperature sensors.
4. New duct temperature sensors.
5. Control wiring, and terminations.

For Alternate #1, we ask the sum of……..…..…….…….…...$4,000.00
(Four Thousand Dollars and Zero Cents)

Total for the above work, we ask the sum of…….…….…….…...$179,000.00
(One Hundred Seventy-Nine Thousand Dollars and Zero Cents)

****Add 1% if bonding is required****

This proposal is subject to change thirty (30) days from date of proposal.
Pay terms shall be Net thirty (30) from date of invoice. BCS reserves the right to require payment in advance or other alternative method of payment prior to shipment [completion of work] if BCS determines, in its sole discretion, that the Buyer's financial condition at any time does not justify continuance of the Net thirty (30) days payment terms. In all other respects, this quotation shall be subject to the terms and conditions as outlined on the reverse side or attached page(s) of this proposal and are in lieu of any terms that may appear on any purchase order issued.

Please do not hesitate to call if you have any questions regarding this proposal.

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Jesse Jensen
Building Control Services, Inc.

_____
Accepted By/Date:

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d. Provide BCS prompt notice of any equipment malfunctions or unusual operating conditions;
e. Allow BCS to stop and start equipment as necessary;
f. Provide adequate water treatment for equipment operation;
g. Provide for daily routine operation of equipment (if not part of this Agreement) in accordance with manufacturer's specifications;
h. Maintain appropriate equipment operating logs; and
i. Provide and maintain a telephone line with long distance direct dial and answer capability, in the event remote monitoring service is to be provided by BCS under this Agreement.

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9. **Liability Disclaimer**. BCS shall not be liable for damage to property or persons unless BCS's negligent acts or omissions directly caused to such injury or property damage. BCS's sole and exclusive liability for any reason, shall be to refund all moneys paid by Customer to BCS under this Agreement, subject to BCS's right of removal and return of its proprietary equipment and devices provided to Customer under this Agreement. BCS will not be liable for any damages whatsoever that result from defective design, defective materials, defective operation or malfunction of equipment or for any equipment that Customer specifies or that is designed in accordance with Customer's instructions or specifications. UNDER NO CIRCUMSTANCES SHALL BCS BE LIABLE FOR ANY INCIDENTAL, SPECIAL OR CONSEQUENTIAL DAMAGES, INCLUDING LOSS OF REVENUE, LOSS OF USE OF EQUIPMENT OR FACILITIES OR ECONOMIC DAMAGES.

10. **Property of BCS**. In the performance of certain services under this Agreement, BCS may install in Customer's facilities or attach to Customer's equipment, devices, hardware or software which shall remain the personal proprietary property of BCS. No such equipment, devices, hardware or software, whether or not attached to real property, shall become the property of Customer or become a fixture to the real property. Customer shall not acquire any interest, title or equity in any equipment, devices, hardware, software, processes, and other intellectual or proprietary rights therein.

11. **Government Contracts**. BCS offers standard commercial items which may not comply with Government specifications. BCS does not comply with the cost Accounting Standards (CAS) nor with the Federal Acquisition Regulations (FAR). In no event shall BCS provide any Cost or Pricing Data in connection with this Agreement or subsequent modifications.

12. **Termination**. BCS reserves the right to discontinue performance of the services required hereunder any time payments have not been made as required under this Agreement or if alterations, adjustments or repairs are made to equipment by anyone other than BCS without prior written agreement between Customer and BCS. Customer may terminate this Agreement for BCS's non-performance, provided that BCS fails to cure such non-performance within thirty (30) days after receipt of prior written notice of the non-performance. Upon early termination or expiration of this Agreement, BCS shall have reasonable access to Customer's facilities to disconnect and remove any of BCS's personal proprietary equipment, devices, hardware or software and remove any and all of BCS's parts, tools and other personal property. Customer agrees to pay BCS for all services performed by BCS which have not be invoiced, including overhead fees and a reasonable profit.

13. **Claims.** Any claim or action arising from the performance or non-performance of this Agreement, whether based upon contract, negligence, strict liability or otherwise, shall be brought within one (1) year from the date the claim arose and jurisdiction and venue for all such actions shall be exclusively in Washoe County, Nevada. Whether or not suit is instituted, Customer shall pay to BCS all costs and expenses, including attorney's fees incurred by BCS in collecting any payments or sums due from Customer under this Agreement.

14. **Governing Law, Entire Agreement, Assignment and Amendment.** This Agreement shall be governed by and construed in accordance with the Laws of the State of Nevada. This Agreement contains the complete and exclusive statement of the agreement between the parties and supersedes all previous or contemporaneous oral or written statements. Customer may not assign this Agreement without BCS's prior written consent. No amendment or modification to this Agreement shall be binding unless in writing and signed by both parties.

BUILDING CONTROL SERVICES, INC. | 4750 LONGLEY LANE, SUITE 102 | RENO, NV 89502 | P: 775.826.8998 | F: 775.826.3524
NV LIC #81710 | CA LIC #1026969

January 18, 2022

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

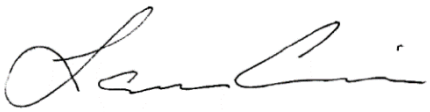
To whom it may concern,

I am writing to provide a description of the status of the Alerton dealership in Nevada. Building Control Services (BCS) is the only Alerton associate dealer for all parts of Nevada, with the exception of Clark County. BCS is the only company directly authorized to sell, install, and service our products throughout this area.

As the Alerton associate dealer for this area, BCS has factory-trained personnel on staff, and has access to proprietary products and information that are part of the Alerton Building Management System. This training and the experience BCS has with the Alerton product line makes them an unparalleled provider of Alerton products and the services that support those products. Because of this authorization, any other firm performing services on Alerton products would void any warranties that apply.

Please let me know if you have further questions. We appreciate your support.

Sincerely,



Lance Andriunas
Regional Sales Manager
Alerton
Mobile: 763-234-3465

NRS 332.115 Contracts not adapted to award by competitive solicitation; purchase of certain equipment by local law enforcement agency, response agency or other local governmental agency; purchase of goods commonly used by hospital.

1. Contracts which by their nature are not adapted to award by a competitive solicitation, including contracts for:

(a) Items which may only be contracted from a sole source;

(b) Professional services;

(c) Additions to and repairs and maintenance of equipment which may be more efficiently added to, repaired or maintained by a certain person;

(d) Equipment which, by reason of the training of the personnel or of an inventory of replacement parts maintained by the local government is compatible with existing equipment;

(e) Perishable goods;

(f) Insurance;

(g) Hardware and associated peripheral equipment and devices for computers;

(h) Software for computers;

(i) Maintenance and support for:

(1) Hardware and associated peripheral equipment and devices for computers; and

(2) Software for computers;

(j) Equipment containing hardware or software for computers;

(k) Books, instructional materials, library materials and subscriptions;

(l) Motor vehicle fuel purchased by a local law enforcement agency for use in an undercover investigation;

(m) Motor vehicle fuel for use in a vehicle operated by a local law enforcement agency or local fire department if such fuel is not available within the vehicle's assigned service area from a fueling station owned by the State of Nevada or a local government;

(n) Purchases made with money in a store fund for prisoners in a jail or local detention facility for the provision and maintenance of a canteen for the prisoners;

(o) Supplies, materials, equipment or services that are available pursuant to an agreement with a vendor that has entered into an agreement with the General Services Administration or another federal governmental agency located within or outside this State;

(p) Items for resale through a retail outlet operated in this State by a local government or the State of Nevada;

(q) Commercial advertising within a recreational facility operated by a county fair and recreation board;

(r) Goods or services purchased from organizations or agencies whose primary purpose is the training and employment of persons with disabilities; and

(s) The design of, and equipment and services associated with, systems of communication,

Ê are not subject to the requirements of this chapter for a competitive solicitation, as determined by the governing body or its authorized representative.

2. The purchase of forensic equipment and supplies used in forensic analysis or other equipment for use by a local law enforcement agency in the course of an undercover investigation is not subject to the requirements of this chapter for a competitive solicitation, as determined by the governing body or its authorized representative, if:

(a) The equipment is an electronic or mechanical device which by design is intended to monitor and document in a clandestine manner suspected criminal activity;

(b) Purchasing the equipment pursuant to such requirements would limit or compromise the use of such equipment by an agency authorized to conduct such investigations; or

(c) The equipment and supplies are:

(1) Used in analysis in such investigations; or

(2) Required to comply with specific forensic standards or quality standards.

3. The purchase of personal safety equipment for use by a response agency or any other local governmental agency is not subject to the requirements of this chapter for a competitive solicitation, as determined by the governing body or its authorized representative, if:

(a) The personal safety equipment will be used by personnel of the response agency or other local governmental agency in preventing, responding to or providing services of recovery or relief in connection with emergencies, acts of terrorism or other natural or man-made disasters in which the health, safety or welfare of those personnel may be compromised, impaired or otherwise threatened; and

(b) The cost of the personal safety equipment is comparable to the cost of similar personal safety equipment that is available for purchase by the public.

4. The purchase of goods commonly used by a hospital, including, without limitation, medical equipment, implantable devices and pharmaceuticals, by the governing body of a hospital or its authorized representative is not subject to the requirements of this chapter for a competitive solicitation. The governing body of the hospital or its authorized representative shall make available for public inspection each such contract and records related to those purchases.

5. This section does not prohibit a governing body or its authorized representative from advertising for or requesting responses.

6. As used in this section:

(a) "Act of terrorism" has the meaning ascribed to it in NRS 239C.030.

(b) "Personal safety equipment" means safety equipment that personnel of a response agency or other local governmental agency:

(1) Use in the course of preventing, responding to or providing services of recovery or relief in connection with emergencies, acts of terrorism or other natural or man-made disasters; or

(2) Wear or otherwise carry on a regular basis.

Ê The term includes, without limitation, firearms, boots, bulletproof vests or other types of body armor, protective garments, protective eyewear, gloves, helmets, and any specialized apparatus, equipment or materials approved or recommended by the United States Department of Homeland Security.

(c) "Response agency" means an agency of a local government that provides services related to law enforcement, firefighting, emergency medical care or public safety.

Lyon County School District
Board Memo

Date: January 25, 2022

To: Board of School Trustees

From: Wayne Workman, Superintendent

Re: Filling Vacancy in School Board District VII

Recommendation
That the Board of Trustees direct district administration to begin the process of appointing an individual to fill the vacancy in the LCSD Board of Trustees District VII per NRS 386.270 and LCSD Board Policies BBC and BBE.

Background Information
Member Crabtree provided a resignation notice to President Villines on October 15, 2021. With her regrets, she officially resigned following the October 26, 2021 meeting of School Board Trustees. As a result, and per LCSD policies BBC and BBE along with NRS 386.270 the remaining board of trustees can appoint another individual who lives in District VII to fill this vacancy until the next election. Due to the 2020 US Census, it also became necessary to readjust the voting districts to match the population in Lyon County. This was completed during the December 15, 2021 meeting of School Board Trustees. Now that the new voting districts are in place, trustees can begin the process of appointment.

Typically, the vacant position is advertised in the newspaper and through other media outlets for a period of two weeks. During this time, district administration may accept résumés and other information from interested individuals wishing to serve as the school trustee for District VII. Candidates may then be interviewed during the next regular open public meeting of school trustees or at a later meeting at the discretion of the Board President. The next regular meeting of school trustees is scheduled for Tuesday, February 22, 2022 at the PLC in Silver Springs. This is the opportunity for the remaining trustees to direct district administration to start this process so that interviews can take place as soon as possible.

Budget Considerations
None

Discussed at Previous Meeting
No

Attachment(s)
BBC-Board Member Resignation.pdf
BBE-Board Vacancies.pdf
NRS 386.270 School Board Vacancies.pdf
LCSD Trustee Kimber Crabtree Resignation Letter.pdf

Respectfully Submitted,
Wayne Workman, Superintendent

BOARD MEMBER RESIGNATION

The Board believes that any citizen who files and seeks election or appointment to the Board should do so with full knowledge of and appreciation for the investment in time, effort, and dedication expected of all Board members, and that the citizen's intent to serve reflects intention to serve a full term of office.

When a member decides to terminate service, the Board requests the earliest possible notification of intent to resign so the Board may plan for the continuity of Board business.

The Board will announce the resignation and declare the vacancy at its next regular meeting.

Any vacancy occurring in a Board of Trustees must be filled by appointment by the remaining members of the Board at a public meeting held after notice of the meeting is published at least once each week for 2 weeks in a newspaper qualified pursuant to the provisions of chapter 238 of NRS. The appointee shall serve until the next general election, at which time his successor must be elected for the balance of the un-expired term.

Any person appointed to fill a vacancy must have the qualifications provided in NRS 386.240. The Board may begin a replacement process and select a successor prior to the effective date of resignation; however, the actual appointment shall not be made before the resignation date.

Policy #BBC
Adopted 09/25/07

VACANCIES ON THE BOARD

Any vacancy occurring on the Board of Trustees must be filled by appointment by the remaining members of the Board at a public meeting held after notice of the meeting is published at least once each week for two weeks in a newspaper qualified pursuant to the provisions of chapter 238 of NRS. The appointee shall serve until the next general election, at which time his successor must be elected for the balance of the un-expired term.

Any person appointed to fill a vacancy must have the qualifications provided in NRS 386.240.

Policy #BBE
Adopted 09/25/07

NRS 386.270 Vacancies. Except as otherwise provided in NRS 386.275:

1. Any vacancy occurring in a board of trustees must be filled by appointment by the remaining members of the board at a public meeting held after notice of the meeting is published at least once each week for 2 weeks in a newspaper qualified pursuant to the provisions of chapter 238 of NRS. The appointee shall serve until the next general election, at which time his or her successor must be elected for the balance of the unexpired term.
2. Any person appointed to fill a vacancy must have the qualifications provided in NRS 386.240.

[72:32:1956] — (NRS A 1971, 71; 2003, 387)

October 15, 2021

Dear Madam President,

It is with a heavy heart, and after taking every measure possible to mitigate the situation, I must move out of the district.

For this reason, I would like to inform you that upon the sine die gavel of the October 26, 2021 board meeting I will officially be resigned.

May the blessings of the Almighty be upon Lyon County School District!

Sincerely,
Kimber L.A. Crabtree

Lyon County School District
Board Memo

Date: January 25, 2022

To: Board of School Trustees

From: Wayne Workman, Superintendent

Re: Lyon County School District - Special Services Aide

Recommendation
That the Board of Trustees approve the new position of Special Services Aide as outlined in the attached job description.

Background Information
Over the past several years, the Board of Trustees has approved the addition of several new programs and positions that are directly in service to students with disabilities with an emphasis on post-secondary transition skills and employment. LCSD students have access to the Practical Assessment and Exploration System labs and the Path to Independence dual enrollment opportunity with the University of Nevada Reno, and we plan to utilize this position to provide students more access, support, and guidance. This position will also serve as a pipeline and pathway for individuals who have transitioned out of the school system and have developed and fostered the necessary skills to continue to gain competitive employment. This position can be considered a branch of the "Grow Your Own" program that has been successfully in place over the past few years within our district. As the largest employer in Lyon County, LCSD will benefit greatly by providing this pipeline and pathway job opportunity.

Budget Considerations
General Fund

Discussed at Previous Meeting
No

Attachment(s)
Special Services Aide Job Description

Respectfully Submitted,
Wayne Workman, Superintendent

LYON COUNTY SCHOOL DISTRICT- HR Department

Job Group: Instruction
Classification: Classified
Terms of Employment: Pay Grade 3 on the Classified Salary Structure (9 month)
FLSA STATUS: NON-EXEMPT

POSITION SUMMARY: Under the supervision of a licensed staff member, works in a special education setting assisting teaching staff with a variety of instructional activities to provide support and assist with specially designed instruction to students with disabilities. Assists staff in providing individual and group functional living, academic skills, vocational and other post-secondary transition planning support to successfully implement requirements of students' individual education plans (IEP). This person reports directly to the executive director of special services.

ESSENTIAL DUTIES AND RESPONSIBILITIES:
This list of Essential Duties and Responsibilities is not exhaustive and may be supplemented.

1. Assists the student(s) in curriculum tasks as assigned by a certified staff member, carrying out instructional programs and lessons in various learning environments, in and out of the traditional classroom, as designated in the instructional plan based on the IEP and under the direct supervision of the certified staff member.
2. Under the direct supervision of a certified staff member, works with small groups of students to reinforce skills introduced within the program.
3. Accompanies the student(s) to other locations within the school, if the child's disability warrants this type of support.
4. Establishes as fully as possible a supportive relationship with the student(s) without fostering or encouraging intense emotional involvement.
5. Serves as a resource person, if and when requested, to the student's eligibility and IEP teams when conferring about the student's progress and potential educational needs.
6. Assisting individual students in performing activities initiated by the special education or classroom teacher.
7. Assisting certified staff in data collection procedures.
8. Monitoring and reporting student(s) progress to the certified personnel.
9. Conforms to safety standards as prescribed.
10. Ability to work with students and adults in a variety of settings on and off school campus areas.
11. Ability to take direction from and provide assistance to the staff in charge of special education programs.
12. Performs and participates in other related duties as assigned by special services office staff and the executive director of special services.
13. This position does not regularly engage in instructional duties and is not required to meet Para Professional or highly qualified requirements.
14. Develops rapport with students and provides sound leadership; responsible for being an example of good sportsmanship; may assist after school programming staff in a variety of areas throughout the school; collects classroom materials and prepares classroom and audio-visual equipment
15. Maintains safety assisting in the supervision of students on playgrounds, in lunchrooms, school halls, library, study halls, and with the loading and unloading of buses at school and on field trips, etc.

ACCOUNTABILITES: Works under the direct supervision of a licensed staff member and is evaluated by the executive director of special services utilizing special services staff input.

POSITION EXPECTATIONS:

1. Knowledge of CPR/AED and Universal Precautions.
2. Ability to work effectively with special needs students.
3. Ability to interpret and apply oral and written instructions.
4. Ability to perform several tasks and determine priorities.
5. Ability to deal with unusual behavior and crisis situations.
6. Ability to learn and apply school rules, regulations, and procedures.
7. Ability to complete routine records.
8. Ability to recognize and report hazards and apply safe work methods.
9. Possess physical and mental stamina commensurate with the responsibilities of the position.
10. Willingness to attend trainings as it relates to implementation of IEP.
11. Securing and maintaining the confidence and cooperation of students.
12. Dealing tactfully with students, parents and school personnel.
13. Evaluating situations accurately and taking effective action.
14. Preparing and maintaining accurate and complete records, files and summaries.
15. Organizing and distributing instructional materials.
16. Operating various office equipment; operating and maintaining audio-visual equipment.
17. Establishing and maintaining effective working relationships with those contacted in the course of work.
18. Provide leadership and develop rapport with students

POSITION REQUIREMENTS: Education and Training:

1. A high school diploma or GED equivalent;

AND

2. A minimum of six (6) months of experience working with school age youth is desirable.
3. Completion of a post-secondary education certificate program is desirable.

Licenses and Certifications: Must have the ability to complete:

1. Specialized training as needed to meet student needs as outlined in IEP's.
2. Blood borne Pathogen and Universal Precaution Training

Candidates must meet the minimum qualifications as listed on the appropriate position vacancy announcement.

PHYSICAL AND MENTAL REQUIREMENTS:

The physical and mental requirements described here are representative of those that must be met by an employee to successfully perform the essential functions of the job.

In compliance with applicable disability laws, reasonable accommodations may be provided for qualified individuals with a disability who require and request such accommodations. Incumbents and individuals who have been offered employment are encouraged to discuss potential accommodations with the employer.

WORKING CONDITIONS:
Work is performed under the following conditions:
Exposure to climate-controlled classroom settings to outside weather with temperatures ranging from mild/moderate to extreme cold/heat. May involve exposure to noise levels ranging from moderate to very loud on occasional to frequent time periods. May involve work in crowded environments. May involve frequent to moderate lifting and other physical demands.

Hazards: Stress, anxiety, verbal and physical aggression. Classroom furniture, playground/office equipment, blood borne pathogens, communicable diseases, chemicals (as related to specific assignment), and power/hand operated equipment and machinery (as related to specific assignment).

PHYSICAL CAPACITY REQUIRMENTS FOR POSITION

(Mark with an X, leave blank where not applicable)

ESSENTIAL FUNCTION	*LESS THAN 25% OF TIME*	*25% TO 49% OF TIME*	*50% TO 74% OF TIME*	*75% TO 100% OF TIME*
Sitting		X		
Standing		X		
Walking		X		
Bending/Stooping/ Squatting/Twisting			X	
Crawling				
Kneeling				
Reaching above of body				
Reaching away from body				
Climbing Stairs				
Climbing while working (ladder, stools, roofs, poles)				
Balancing				
Lifting &/Or Carrying objects:				
50 Pounds or 1/3 Bodyweight	X			
Pushing	X			
Pulling	X			
Grasping/ Gripping				
Handling				
Applying Torque (arms)				
Fine Manipulation				
Repetitive Work				
Weight Bearings				
Typing, Keyboarding, or Entering Data	X			
Computer Monitor/ CRT	X			
Driving a Vehicle				
Working Alone				
Operating Machinery or Equipment:				
Heavy Equipment				
Vibrating Equipment				
Power Tools				
Machine/Electrical Hazards				
Ladders ≥ 6 Feet				
Personal Protective Equipment				
Respirator Use				
Work Conditions:				
High Noises				
Heights				
Confined Spaces				
Heat Stress	X			
Cold Stress	X			

UV Exposure	X			
Hazardous Chemical/Waste	X			
>8 Hrs Day				
Overtime/Irregular Hrs				
Senses:				
Eyes				
Visually Demanding Work	X			
Near Vision				
Far Vision				
Depth Perception				
Basic Color Discrimination				
Hearing Protection				
Speech Discrimination	X			
Audio Alarms				
Ability to Smell				

Equal Opportunity Employer

The Lyon County School District is an equal opportunity employer and will not knowingly discriminate in any area of employment. Those include discriminatory recruiting and hiring practices against any United States citizen or legal alien on the basis of race, color, creed, religion, sex, age, marital status, national or ethnic origin, disability, or any other protected class and shall extend to working conditions, training, promotion, and terms and conditions of employment.

Individuals with a disability who require reasonable accommodation(s) during any step of the screening process or who have questions about qualifications should notify a representative in Human Resources. Notification may be made in person, in writing, or by calling: (775) 463-6800.

I have read and understand the requirements of my job.

Employee Name: _____

Employee Signature: _____ Date: _____

Administrator/Management Signature: _____ Date: _____

Lyon County School District
Board Memo

Date: January 25, 2022

To: Board of School Trustees

From: Wayne Workman, Superintendent

Re: LCSD Strategic Plan 2021-2026 Update

Recommendation
That the Board of Trustees approve an update on the Lyon County School District Strategic Plan.

Background Information
The District administration team met with the LCSD School Board on April 13, 2021 in a workshop to discuss the direction of the District as well as to establish new goals moving forward. The workshop outlined the need for a mind shift on how we look at education and the need to try and connect with students and families in a new way. At the conclusion of the workshop, two goals were established and begun the process for generating a strategic plan that will guide this work for the next five years. The 5-Year Strategic Plan was approved at the May 25, 2021 Board Meeting.

Over the next five years, the Strategic Plan outlines the desired Long-Term Performance Goals, Activities, and Timelines needed to accomplish the two desired goals outlined by the Board:

1. All students in the LCSD are provided a positive learning experience that meets the Student Bill of Rights and highest factors influencing student achievement.

2. Graduate all LCSD students to be college, career, and life successful.

LCSD has partnered with West Ed, a nonpartisan, nonprofit research, development, and service agency who works with education and other communities throughout the United States and abroad to improve the education of our nation's children. West Ed has and will continue to be a partner in helping the LCSD launch the development of the Portrait of a Learner. Attached is an update on the efforts thus far and forthcoming. The Five Year Strategic Plan and a one-page summary is also included and outlines the main components of the Strategic Plan.

Budget Considerations
None.

Discussed at Previous Meeting
May 25, 2021 Board Meeting
April 13, 2021 Board Workshop

Attachment(s)
Lyon County School District Strategic Plan 2021-26
Lyon County School District Strategic Plan 2021-26 One Page Summary
Lyon County School District Strategic Plan Update - Jan. 25, 2022

Respectfully Submitted,
Wayne Workman, Superintendent

Mastery Goal 1: All students in the LCSD are provided a positive learning experience that meets the Student Bill of Rights and highest factors influencing student achievement.

Year 1 Inputs	Year 1 Activities	Year 1 Timelines	Long-Term Performance Goals
What resources are needed? Thought Exchange Account ARP/ESSER III **Who is responsible?** District Administration School Administration Professional Development & Data Manager Public Information Officer	Develop and administer an open ended survey to collect information from all stakeholders on what exactly they want the student learning experience to entail in the Lyon County School District.	September 1, 2021 through October 31, 2021.	Year 1: Lyon County School District will establish the baseline data on the Student Learning Experience Survey and develop the Student Learning Experience Classroom Visit Tool. Year 2: Lyon CSD will increase the positive responses on the Student Learning Experience Survey by 20% and implement the Classroom Visit Tool. Year 3: Lyon CSD will increase the positive responses on the Student Learning Experience Survey by 20% and adapt the Classroom Visit Tool based on data collected. Year 4: Lyon CSD will increase the positive responses on the Student Learning Experience Survey by 20% and adapt the Classroom Visit Tool based on data collected. Year 5: All students and parents/guardians report a positive experience on the Student Learning Experience Survey.
	District and School Student Focus Group to collect information on what exactly students want their school experience to entail.	District Student Focus Group held by September 30, 2021 and the School Student Focus Group held by October 31, 2021.	
	District and School Parent/Guardian Focus Group to collect information on what exactly they want their child's school experience to entail.	District Parent/Guardian Focus Group held by September 30, 2021 and the School Parent/Guardian Focus Group held by October 31, 2021.	
	District and School Staff Focus Group to collect information on what exactly they want their child's school experience to entail.	District Staff Focus Group held by September 30, 2021 and the School Staff Focus Group held by October 31, 2021.	
	Develop and administer the Lyon County School District Student Learning Experience Survey to students and parents/guardians to establish baseline data.	April 11, 2022 and ending June 1, 2022.	
	Develop the Lyon County School District Student Learning Experience Classroom Visit Tool to collect evidence of the student learning experience.	Developed by June 1, 2022.	
	District administration provides professional learning to school administration on the Student Bill of Rights, Collective Teacher Efficacy and the LCSD Effective Instructional Practices.	Student Bill of Rights training will occur by August 31, 2021. Collective Teacher Efficacy and the LCSD Effective Instructional Practices will occur monthly at leadership meeting throughout the school year.	
	School administration provides professional learning to school staff/students on the Student Bill of Rights and to staff on Collective Teacher Efficacy and the LCSD Effective Instructional Practices.	Student Bill of Rights training will occur by September 30, 2021. Collective Teacher Efficacy and the LCSD Effective Instructional Practices will occur monthly at leadership meeting throughout the school year.	
	District administration provides professional learning to support staff on the Student Bill of Rights.	Student Bill of Rights training will occur on September 22, 2021 at the All Staff Celebration during a breakout session.	

Mastery Goal 2: Graduate all LCSD students to be college, career, and life successful.

Year 1 Inputs	Year 1 Activities	Year 1 Timelines	Long-Term Performance Goals
What resources are needed? Thought Exchange Account ARP/ESSER III **Who is responsible?** District Administration School Administration Professional Development & Data Manager Public Information Officer	Develop and administer an open ended survey to collect information from all stakeholders on what exactly they want students to know and be able to do when they leave the Lyon County School District.	September 1, 2021 and ending October 31, 2021.	Year 1: Lyon County School District will establish the Portrait of a Learner framework. Year 2: Lyon County School District will create a rubric and establish the baseline data for the Portrait of a Learner framework. Year 3: Students will increase by 10% on the LCSD Portrait of a Learner framework. Year 4: Students will increase by 10% on the LCSD Portrait of a Learner framework. Year 5: Students will increase by 10% on the LCSD Portrait of a Learner framework.
	District and School Student Focus Group to collect information on what exactly they want students to know and be able to do when they leave the Lyon County School District.	District Student Focus Group held by September 30, 2021 and the School Student Focus Group held by October 31, 2021.	
	District and School Parent/Guardian Focus Group to collect information on what exactly they want students to know and be able to do when they leave the Lyon County School District.	District Parent/Guardian Focus Group held by September 30, 2021 and the School Parent/Guardian Focus Group held by October 31, 2021.	
	District and School Staff Focus Group to collect information on what exactly they want students to know and be able to do when they leave the Lyon County School District.	District Staff Focus Group held by September 30, 2021 and the School Staff Focus Group held by October 31, 2021.	
	Develop the draft Lyon County School District Portrait of a Learner framework.	The draft Portrait of a Learner will be created by February 28, 2022.	
	Share the draft Portrait of a Learner with all LCSD stakeholders to gather feedback and ensure it meets their needs.	March 1, 2022 until April 30, 2022.	
	Finalize and publish the Portrait of a Learner.	Share the final Portrait of a Learner by June 2, 2022.	

Mastery Goal 1: All students in the LCSD are provided a positive learning experience that meets the Student Bill of Rights and highest factors influencing student achievement.

Year 2 Inputs	Year 2 Activities	Year 2 Timelines	Long-Term Performance Goals
What resources are needed? Thought Exchange Account ARP/ESSER III **Who is responsible?** District Administration School Administration Professional Development & Data Manager Public Information Officer	Using the Lyon County School District Student Learning Experience Survey results, create professional development to target the highest priority areas that need improvement.	June 15, 2022 through August 15, 2022.	Year 1: Lyon County School District will establish the baseline data on the Student Learning Experience Survey and develop the Student Learning Experience Classroom Visit Tool. Year 2: Lyon CSD will increase the positive responses on the Student Learning Experience Survey by 20% and implement the Classroom Visit Tool. Year 3: Lyon CSD will increase the positive responses on the Student Learning Experience Survey by 20% and adapt the Classroom Visit Tool based on data collected. Year 4: Lyon CSD will increase the positive responses on the Student Learning Experience Survey by 20% and adapt the Classroom Visit Tool based on data collected. Year 5: All students and parents/guardians report a positive experience on the Student Learning Experience Survey.
	Implement the Lyon County School District Student Learning Experience Classroom Visit Tool to collect evidence of the student learning experience.	Collect and analyze the classroom visit tool data from August 22, 2022 to June 2, 2023.	
	Using the Lyon County School District Student Learning Experience Survey and the Lyon County School District Student Learning Experience Classroom Visit Tool results, adapt professional development to target the highest priority areas that need improvement.	January 17, 2023 through June 2, 2023	
	Administer monthly professional development to administrators to target the highest priority areas that need improvement.	August 3, 2022 through June 2, 2023	
	School administrators provide monthly professional development to staff to target the highest priority areas that need improvement.	August 12, 2022 through June 2, 2023	
	Administer the Lyon County School District Student Learning Experience Survey to students and parents/guardians.	April 10, 2023 through June 2, 2023	
	Analyze the current Student Learning Experince Survey results against the baseline data to determine growth progress.	June 3, 2023 through June 30, 2023	
	Develop the LCSD Student Bill of Rights, Student Learning Experience Survey data and MTSS into the hiring and onboarding practices of the LCSD.	July 1, 2022 through June 30, 2023	

Mastery Goal 2: Graduate all LCSD students to be college, career and life successful.

Year 2 Inputs	Year 2 Activities	Year 2 Timelines	Long-Term Performance Goals
What resources are needed? Thought Exchange Account ARP/ESSER III **Who is responsible?** District Administration School Administration Professional Development & Data Manager Public Information Officer	Create a rubric using student, staff and community stakeholder input to measure how students rate themselves on the Portrait of a Learner framework.	June 15, 2022 through December 31, 2022	Year 1: Lyon County School District will establish the Portrait of a Learner framework. Year 2: Lyon County School District will create a rubric and establish the baseline data for the Portrait of a Learner framework. Year 3: Students will increase by 10% on the LCSD Portrait of a Learner framework. Year 4: Students will increase by 10% on the LCSD Portrait of a Learner framework. Year 5: Students will increase by 10% on the LCSD Portrait of a Learner framework.
	Administer rubric to gather baseline data around the Portrait of a Learner framework.	January 1, 2023 through March 31, 2023	
	Analyze baseline data around the Portrait of a Learner framework.	April 1, 2023 through June 2, 2023	
	Establish benchmark for the Portrait of a Learner framework to use a a starting point for growth.	June 1, 2023 through August 15, 2023	

Mastery Goal 1: All students in the LCSD are provided a positive learning experience that meets the Student Bill of Rights and highest factors influencing student achievement.

Year 3 Inputs	Year 3 Activities	Year 3 Timelines	Long-Term Performance Goals
What resources are needed? Thought Exchange Account ARP/ESSER III **Who is responsible?** District Administration School Administration Professional Development & Data Manager Public Information Officer	Utilize the Lyon County School District Student Learning Experience Classroom Visit Tool to collect evidence of the student learning experience.	Collect and analyze the classroom visit tool data from August 21, 2023 to June 7, 2024.	Year 1: Lyon County School District will establish the baseline data on the Student Learning Experience Survey and develop the Student Learning Experience Classroom Visit Tool. Year 2: Lyon CSD will increase the positive responses on the Student Learning Experience Survey by 20% and implement the Classroom Visit Tool. Year 3: Lyon CSD will increase the positive responses on the Student Learning Experience Survey by 20% and adapt the Classroom Visit Tool based on data collected. Year 4: Lyon CSD will increase the positive responses on the Student Learning Experience Survey by 20% and adapt the Classroom Visit Tool based on data collected. Year 5: All students and parents/guardians report a positive experience on the Student Learning Experience Survey.
	Using the Lyon County School District Student Learning Experience Survey and the Lyon County School District Student Learning Experience Classroom Visit Tool results, adapt professional development to target the highest priority areas that need improvement.	June 15, 2023 through June 7, 2024	
	Administer monthly professional development to administrators to target the highest priority areas that need improvement.	August 11, 2023 through June 7, 2024	
	School administrators provide monthly professional development to staff to target the highest priority areas that need improvement.	August 21, 2023 through June 7, 2024	
	Administer the Lyon County School District Student Learning Experience Survey to students and parents/guardians.	April 8, 2024 through June 7, 2024	
	Analyze the current Student Learning Experince Survey results against the previous year's data to determine growth progress.	June 7, 2024 through June 30, 2024	
	Incorporate the LCSD Student Bill of Rights, Student Learning Experience Survey data and MTSS into the hiring and onboarding practices of the LCSD.	July 1, 2023 through June 30, 2024	

Mastery Goal 2: Graduate all LCSD students to be college, career and life successful.

Year 3 Inputs	Year 3 Activities	Year 3 Timelines	Long-Term Performance Goals
What resources are needed? Thought Exchange Account ARP/ESSER III **Who is responsible?** District Administration School Administration Professional Development & Data Manager Public Information Officer	To be determined based on results of year one and two.	August 21, 2023 through June 7, 2024	Year 1: Lyon County School District will establish the Portrait of a Learner framework. Year 2: Lyon County School District will create a rubric and establish the baseline data for the Portrait of a Learner framework. Year 3: Students will increase by 10% on the LCSD Portrait of a Learner framework. Year 4: Students will increase by 10% on the LCSD Portrait of a Learner framework. Year 5: Students will increase by 10% on the LCSD Portrait of a Learner framework.
	Administer rubric to gather data around the Portrait of a Learner framework.	August 21, 2023 through June 7, 2024	
	Analyze current data against the baseline results from the Portrait of a Learner framework.	June 1, 2024 through August 15, 2024	

Mastery Goal 1: All students in the LCSD are provided a positive learning experience that meets the Student Bill of Rights and highest factors influencing student achievement.

Year 4 Inputs	Year 4 Activities	Year 4 Timelines	Long-Term Performance Goals
What resources are needed? Thought Exchange Account ARP/ESSER III **Who is responsible?** District Administration School Administration Professional Development & Data Manager Public Information Officer	Utilize the Lyon County School District Student Learning Experience Classroom Visit Tool to collect evidence of the student learning experience.	Collect and analyze the classroom visit tool data from August 26, 2024 to June 6, 2025.	Year 1: Lyon County School District will establish the baseline data on the Student Learning Experience Survey and develop the Student Learning Experience Classroom Visit Tool. Year 2: Lyon CSD will increase the positive responses on the Student Learning Experience Survey by 20% and implement the Classroom Visit Tool. Year 3: Lyon CSD will increase the positive responses on the Student Learning Experience Survey by 20% and adapt the Classroom Visit Tool based on data collected. Year 4: Lyon CSD will increase the positive responses on the Student Learning Experience Survey by 20% and adapt the Classroom Visit Tool based on data collected. Year 5: All students and parents/guardians report a positive experience on the Student Learning Experience Survey.
	Using the Lyon County School District Student Learning Experience Survey and the Lyon County School District Student Learning Experience Classroom Visit Tool results, adapt professional development to target the highest priority areas that need improvement.	June 15, 2024 through June 6, 2025	
	Administer monthly professional development to administrators to target the highest priority areas that need improvement.	August 12, 2024 through June 6, 2025	
	School administrators provide monthly professional development to staff to target the highest priority areas that need improvement.	August 19, 2024 through June 6, 2025	
	Administer the Lyon County School District Student Learning Experience Survey to students and parents/guardians.	April 14, 2025 through June 6, 2025	
	Analyze the current Student Learning Experince Survey results against the previous year's data to determine growth progress.	June 6, 2025 through June 30, 2025	
	Incorporate the LCSD Student Bill of Rights, Student Learning Experience Survey data and MTSS into the hiring and onboarding practices of the LCSD.	July 1, 2024 through June 30, 2025	

Mastery Goal 2: Graduate all LCSD students to be college, career and life successful.

Year 4 Inputs	Year 4 Activities	Year 4 Timelines	Long-Term Performance Goals
What resources are needed? Thought Exchange Account ARP/ESSER III **Who is responsible?** District Administration School Administration Professional Development & Data Manager Public Information Officer	To be determined based on results of year one and two.	August 26, 2024 through June 6, 2024	Year 1: Lyon County School District will establish the Portrait of a Learner framework. Year 2: Lyon County School District will create a rubric and establish the baseline data for the Portrait of a Learner framework. Year 3: Students will increase by 10% on the LCSD Portrait of a Learner framework. Year 4: Students will increase by 10% on the LCSD Portrait of a Learner framework. Year 5: Students will increase by 10% on the LCSD Portrait of a Learner framework.
	Administer rubric to gather data around the Portrait of a Learner framework.	August 26, 2024 through June 6, 2025	
	Analyze current data against the baseline results from the Portrait of a Learner framework.	June 1, 2025 through August 15, 2025	

Mastery Goal 1: All students in the LCSD are provided a positive learning experience that meets the Student Bill of Rights and highest factors influencing student achievement.

Year 5 Inputs	Year 5 Activities	Year 5 Timelines	Long-Term Performance Goals
What resources are needed? Thought Exchange Account ARP/ESSER III **Who is responsible?** District Administration School Administration Professional Development & Data Manager Public Information Officer	Utilize the Lyon County School District Student Learning Experience Classroom Visit Tool to collect evidence of the student learning experience.	Collect and analyze the classroom visit tool data from August 25, 2025 to June 5, 2026.	Year 1: Lyon County School District will establish the baseline data on the Student Learning Experience Survey and develop the Student Learning Experience Classroom Visit Tool. Year 2: Lyon CSD will increase the positive responses on the Student Learning Experience Survey by 20% and implement the Classroom Visit Tool. Year 3: Lyon CSD will increase the positive responses on the Student Learning Experience Survey by 20% and adapt the Classroom Visit Tool based on data collected. Year 4: Lyon CSD will increase the positive responses on the Student Learning Experience Survey by 20% and adapt the Classroom Visit Tool based on data collected. Year 5: All students and parents/guardians report a positive experience on the Student Learning Experience Survey.
	Using the Lyon County School District Student Learning Experience Survey and the Lyon County School District Student Learning Experience Classroom Visit Tool results, adapt professional development to target the highest priority areas that need improvement.	June 15, 2025 through June 5, 2026	
	Administer monthly professional development to administrators to target the highest priority areas that need improvement.	August 11, 2025 through June 5, 2026	
	School administrators provide monthly professional development to staff to target the highest priority areas that need improvement.	August 18, 2025 through June 5, 2026	
	Administer the Lyon County School District Student Learning Experience Survey to students and parents/guardians.	April 13, 2026 through June 5, 2026	
	Analyze the current Student Learning Experince Survey results against the previous year's data to determine growth progress.	June 5, 2026 through June 30, 2026	
	Incorporate the LCSD Student Bill of Rights, Student Learning Experience Survey data and MTSS into the hiring and onboarding practices of the LCSD.	July 1, 2025 through June 30, 2026	

Mastery Goal 2: Graduate all LCSD students to be college, career and life successful.

Year 5 Inputs	Year 5 Activities	Year 5 Timelines	Long-Term Performance Goals
What resources are needed? Thought Exchange Account ARP/ESSER III **Who is responsible?** District Administration School Administration Professional Development & Data Manager Public Information Officer	To be determined based on results of year one and two.	August 21, 2025 through June 7, 2026	Year 1: Lyon County School District will establish the Portrait of a Learner framework. Year 2: Lyon County School District will create a rubric and establish the baseline data for the Portrait of a Learner framework. Year 3: Students will increase by 10% on the LCSD Portrait of a Learner framework. Year 4: Students will increase by 10% on the LCSD Portrait of a Learner framework. Year 5: Students will increase by 10% on the LCSD Portrait of a Learner framework.
	Administer rubric to gather data around the Portrait of a Learner framework.	August 21, 2025 through June 7, 2026	
	Analyze current data against the baseline results from the Portrait of a Learner framework.	June 1, 2026 through August 15, 2026	

LCSD 5 Year Strategic Plan

Resources Needed:

Thought Exchange Account
ARP/ESSER III

Persons Responsible:

District Administration
School Administration
Professional Development & Data Manager
Public Information Officer

Mastery Goal 1: All students in the LCSD are provided a positive learning experience that meets the Student Bill of Rights and highest factors influencing student achievement.

Year 1	Year 2	Year 3	Year 4	Year 5
Lyon County School District will establish the baseline data on the Student Learning Experience Survey and develop the Student Learning Experience Classroom Visit Tool.	Lyon CSD will increase the positive responses on the Student Learning Experience Survey by 20% and implement the Classroom Visit Tool.	Lyon CSD will increase the positive responses on the Student Learning Experience Survey by 20% and adapt the Classroom Visit Tool based on data collected.		All students and parents/guardians report a positive experience on the Student Learning Experience Survey.

Mastery Goal 2: Graduate all LCSD students to be college, career and life successful.

Year 1	Year 2	Year 3	Year 4	Year 5
Lyon County School District will establish the Portrait of a Learner framework.	Lyon County School District will create a rubric and establish the baseline data for the Portrait of a Learner framework.	Students will increase by 10% on the LCSD Portrait of a Learner framework.		

LCSD 5-YEAR STRATEGIC PLAN UPDATE

Developing the LCSD Portrait of a Learner

January 25, 2022

WHAT WE HAVE DONE:

- Through our partnership with West Ed, we have virtual focus groups and utilized our crowd-sourcing platform ThoughtExchange to engage the following stakeholder groups:
  - Parents/Caregivers
  - Administrators and Administrator Leaders
- We asked:

> *If you could rethink the learning experience for our students, what strengths would you build on, and what would you change or grow?*

Parents/Caregivers: 258 Participants | 223 Thoughts | 3,522 Ratings

ThoughtExchange allows us to gather open-ended ideas and thoughts from our stakeholders - themes begin to emerge and individuals are able to see what others are thinking and react to those thoughts.

733

Administrators/ Administrator Leaders: 22 Participants | 31 Thoughts | 368 Ratings

WHAT WE ARE DOING:

- We are in the process of planning our student-targeted engagement
- We plan to utilize ThoughtExchange and in-person focus groups to garner student voice

WHAT IS NEXT:

- Further down the pipeline, we will be looking to collaborate with local partners like community, local workforce and industry, etc. to gather their input in our development of the LCSD Portrait of a Learner

Lyon County School District
Board Memo

Date: January 25, 2022

To: Board of School Trustees

From: Wayne Workman, Superintendent

Re: Master School Calendar Approval 2023-24

Requested by:
Wayne Workman, Superintendent

Recommendation
That the Board of Trustees approve the 2023-2024 Master School Calendar.

Background Information
The calendar is being brought to the Board for approval well in advance of the 2023-24 school year so that the public, our families and our staff have access to the calendar in order to make plans and decisions. This year, the District conducted a survey that asked our staff, our students and our families to provide input on the calendar. Four calendars were provided:
First day of school: August 16, 2023 - Last day of school: May 31, 2024 (181 days) = 1205 votes or 34.5%
First day of school: August 23, 2023 - Last day of school: June 7, 2024 (181 days) = 917 votes or 26.3%
First day of school: August 30, 2023 - Last day of school: June 14, 2024 (181 days) = 341 votes or 9.8%
First day of school: September 5, 2023 - Last day of school: June 18, 2024 (180 days) = 1029 votes or 29.5%

Based on results, a second survey was launched with the two finalist calendars:
First day of school: August 16, 2023 - Last day of school: May 31, 2024 (181 days) = 1207 votes or 59.4%
First day of school: September 5, 2023 - Last day of school: June 18, 2024 (180 days) = 825 votes or 40.6%

Attached are the final ratings from all groups.
Based on these results from our communities, we are recommending the August 16 2023 - Last day of school: May 31, 2024 calendar for 2023-24. Per the negotiated agreement with Lyon County Educators' Association, LCEA provided a calendar that is similar to the 2022-23 calendar. The calendars all follow the guidelines outlined in Policy ICA that requires Spring Break be held the first full week in April and recommends one full week at Thanksgiving and two full weeks for winter break.

Budget Considerations
None

Discussed at Previous Meeting
N/A

Attachments:
2023-2024 Master School Calendar
2023-2024 Calendar Survey Results

Respectfully Submitted,
Wayne Workman, Superintendent

Lyon County School District

2023-2024

Academic Year Calendar

LCSD DRAFT CALENDAR

July 23

Su	M	Tu	W	Th	F	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

August 23

Su	M	Tu	W	Th	F	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	**16**	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

September 23

Su	M	Tu	W	Th	F	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

October 23

Su	M	Tu	W	Th	F	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

November 23

Su	M	Tu	W	Th	F	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

December 23

Su	M	Tu	W	Th	F	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

January 24

Su	M	Tu	W	Th	F	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

February 24

Su	M	Tu	W	Th	F	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29		

March 24

Su	M	Tu	W	Th	F	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

April 24

Su	M	Tu	W	Th	F	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

May 24

Su	M	Tu	W	Th	F	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	**31**	

June 24

Su	M	Tu	W	Th	F	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

Holidays

Labor Day	September 4, 2023
Nevada Day Observed	October 27, 2023
Veteran's Day Observed	November 10, 2023
Thanksgiving Break	November 20-24, 2023
Winter Break	Dec 25 - Jan 5, 2024
Martin Luther King Jr.	January 15, 2024
President's Day	February 19, 2024
Spring Break	April 1-5, 2024
Memorial Day	May 27, 2024

Black School is in Session

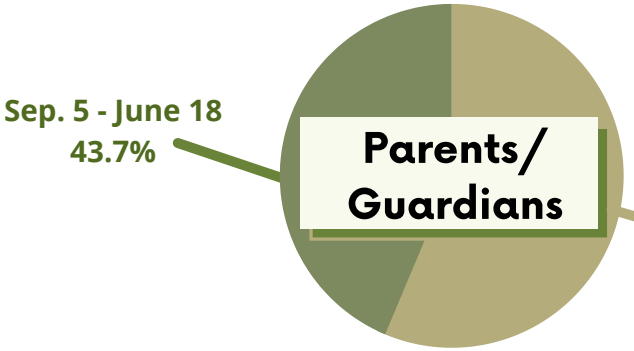
Red School is not In Session

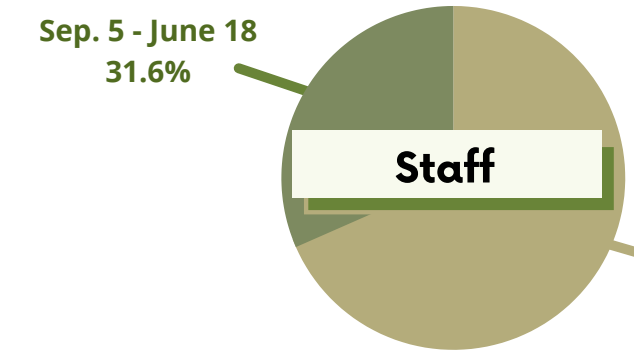
735

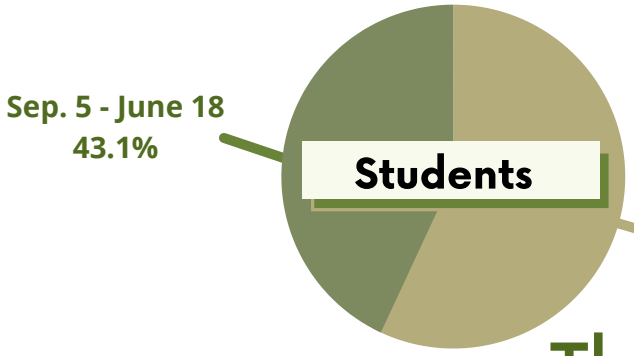
First Day of School	**August 16, 2023**
New Teacher Professional Development	August 9-10, 2023
Teacher Training/Work Day (Full Day)	August 11, 14-15, 2023
Parent Teacher Conference Set Aside Days	Oct 18-19, 2023 and Mar 27-28, 2024
End of Semester, Teacher Work Day (Full Day)	January 12, 2024
First Day of Second Semester	January 16, 2024
Last Day of School 1/2 Day Students	**May 31, 2024**
Contingency Days	June 3-5, 2024

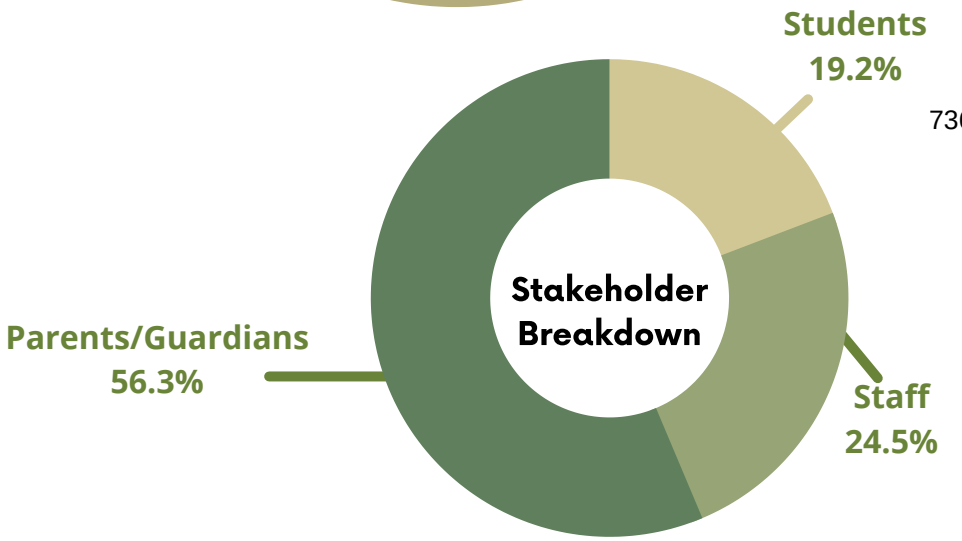
Nine Week Period Ends		Quarter days	Semester days
10/13/23	1st Quarter	42	
1/11/24	2nd Quarter/1st Semester	47	89
3/22/24	3rd Quarter	48	
5/31/24	4th Quarter/ 2nd Semester	44	92

2023-24 CALENDAR SURVEY RESULTS









The Data

THE SURVEY

The 2023-24 Calendar Survey was open from December 14, 2021 until January 18, 2021. The survey was sent via email to all LCSD staff and students. It was sent via email and text to LCSD parents and guardians.

THE BREAKDOWN

The survey had 2032 responses:

- 1145 parents/guardians
- 497 staff
- 390 students

= Aug. 16 - May 31

= Sep. 5 - June 18

Lyon County School District
Board Memo

Date: January 25, 2022

To: Board of School Trustees

From: Wayne Workman, Superintendent

Re: Revisions to LCSD Policy JG: Student Discipline as a first reading and a review of the LCSD Restorative Discipline Plan

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Recommendation

That the Board of Trustees approve the revisions to LCSD Policy JG: Student Discipline as a first reading and a review of the LCSD Restorative Discipline Plan.

Background Information

During the board meeting on December 21, 2021, Mr. McIntyre requested that LCSD Policy JG: Student Discipline, as well as the District Restorative Discipline Plan be brought forward for discussion. The timing of this request coincided with the work that was already in motion on Policy JG since the law changed this last legislative session and Policy JG was being updated.

This past legislative session incorporated amendments to NRS 392 found in Assembly Bill 67, which focused on student discipline, suspensions, and expulsions. The largest changes from this bill clarifies the definition of suspensions and expulsion, outlines the need for an appeal process at any level of suspension, and updated language around suspending a student on an IEP.

As a reminder, the previous Assembly Bill 168 of the 2019 legislative session revamped many discipline practices including changes that generally prohibit the suspension or expulsion of students under the age of 11 (with the exception of general education students in possession of a firearm or dangerous weapon), required each district to have one Restorative Discipline Plan with "restorative justice" to be found in our student discipline practices, and prohibits the suspension of a student on an IEP who is at least 11 years old to be suspended for longer than 5 days for each occurrence of misconduct. The law also required a designee to review any suspension of IEP students and on April 28, 2020 the board approved the Director of Special Services as that designee and the alternate designee be the Deputy Superintendent.

The Assembly Bill 67 edits and additions to the law had necessitated changes to our student discipline policy to stay in compliance with the current law. All changes were done in conjunction with our Pool/Pact Attorney and have been written to be in line with the law. The changes have been reviewed with all administrators in the District and refresher trainings have been conducted throughout the year.

Attached is also the District Restorative Discipline Plan. NRS requires all districts to develop one plan rather than each school having their own plan as done in years prior. This Restorative Discipline Plan was developed by a team made up of all school levels and included principals, assistant principals, teachers, parents, and a school psychologist. This plan is to be reviewed annually with the team and school board and will be modified as laws and expectations change. The board approved this plan at the September 21, 2021 board meeting.

Budget Considerations

None

Discussed at Previous Meeting
Policy JG: Student Discipline was last revised on 12/17/19 and last reviewed on April 28, 2020.
Restorative Discipline Plan was last approved on September 21, 2021

Attachment(s)
LCSD Policy JG: Student Discipline
LCSD Restorative Discipline Plan

Respectfully Submitted,
Wayne Workman, Superintendent

LYON COUNTY SCHOOL DISTRICT
BOARD POLICY_____JG

POLICY ON STUDENT DISCIPLINE

The Lyon County School District Board of Trustees ("Board of Trustees") recognizes that exclusion from the educational program of the schools, whether by suspension or expulsion, is the most severe sanction that can be imposed on a student in this District and one that cannot be imposed without due process since exclusion deprives a child of the right to an education.

No student shall be deprived of the right to an education in the public schools of this District without notice of the charges against him or her, an explanation of the evidence and an opportunity for hearing, which will be informal or formal, depending upon the length of exclusion being imposed or proposed. However, a student who is found to be in possession of a firearm or dangerous weapon as provided in NRS 392.466 may be removed from the school immediately upon being given an explanation of the reasons for his or her removal and pending proceedings, to be conducted as soon as practicable after removal, for the student's suspension or expulsion.

For purposes of this policy, "short-term suspension" shall be the temporary exclusion of the student by the school principal from the school, all school programs, and school-sponsored activities for up to ten school days. A "long-term suspension" shall be the exclusion of the student from the school by a panel of three school administrators ("Discipline Panel") for any period of time beyond ten school days, but ~~less than one year~~ no more than one semester. An "expulsion" shall be the exclusion of the student from the school by the Discipline Panel for ~~at least one year~~ more than one semester, but not permanently. A "permanent expulsion" shall be the exclusion of the student from the school by the Discipline Panel, without the possibility of returning to any regular school campus. ~~The decision of a Discipline Panel is a final decision with no right of appeal to the Board of Trustees.~~ A suspension, expulsion, or permanent expulsion may be appealed in accordance with the procedures outlined in Administrative Guidelines for Suspension and Expulsion. See Board Policy JFCC for right of appeal to the Superintendent of a disciplinary decision imposed for violation of the prohibition on bullying and cyber-bullying.

School administrators shall maintain safe and secure learning and working environments. School administrators and teachers will communicate in writing to all students and parents the expectations of appropriate school conduct. All student behavior will be guided based on these principles. School administrators, teachers, and other staff members will not subject themselves to abuse, annoyance or interruptions of their normal functions by violations of the stated standards. Staff members will hold students to strict account for their conduct on or in close proximity to school grounds, and at such other times and places as the law allows (e.g., at school-sponsored events). Disruption of the delivery of instruction will not be tolerated.

It shall be the policy of the Board of Trustees that the Superintendent shall cause to be formulated administrative guidelines and procedures to provide a basic discipline procedure for all schools in the District.

Reference: NRS 392.461-4675

ADMINISTRATIVE GUIDELINES FOR SUSPENSION AND EXPULSION

I. General Statement

The law charges every teacher and school administrator with maintaining order and discipline among students and provides that students who do not comply with reasonable rules may be subject to disciplinary action.

These guidelines establish the procedures for implementation of Policy JG in the school district.

Throughout these guidelines, the term "school administrator" generally refers to the school principal or designee. The term "parent" generally refers to the student's parents or legal guardians.

This Administrative Regulation incorporates amendments to NRS Chapter 392 enacted by the 2019 Legislature under Assembly Bill 168 and by the 2021 Legislature under Assembly Bill 67. These changes generally prohibit the suspension or expulsion of students under the age of 11 (with the exception of general education students or special education students in possession of a firearm or dangerous weapon) ~~and enhance the requirements for action by the Board of Trustees to review and approve actions to suspend and expel students~~.

~~Assembly Bill 168~~ NRS 392 also requires the development of plans of action based on restorative justice for students who are being suspended or expelled. "Restorative justice" means nonpunitive intervention and support provided by the school to a student to improve the behavior of the student and remedy any harm caused by the student.

II. Definitions

Suspension

"Suspend" or "suspension" means the disciplinary removal of a student from the school in which the student is currently enrolled for not more than one school semester.

Expulsion

"Expel" or "expulsion means the disciplinary removal of a student from the school in which the student is currently enrolled for more than one school semester with the possibility of:

1. Except as otherwise provided in subsection 2, returning to the school in which the student is currently reenrolled or another public school within the school district after the expulsion; and
2. Enrolling in a program or public school for alternative education for students who are expelled or permanently expelled during the period of expulsion.

Permanent Expulsion

"Permanently expelled" means the disciplinary removal of a student from the school in which the student is currently enrolled:

1. Except as otherwise provided in subparagraph (2), without the possibility of returning to the school in which the student is currently enrolled or another public school within the school district; and
2. With the possibility of enrolling in a program or public school for alternative education for students who are expelled or permanently expelled after being permanently expelled.

III. Individual Circumstances

Actions taken to control and correct undesirable student behavior should take individual circumstances into account. Concern for the safety and educational welfare of all students ~~must be the major~~ is a priority.

IV. Students with Disabilities

Students with disabilities must ~~receiving special education services, other than gifted and talented students who do not have disabilities, pursuant to NRS 388.520 or Section 504 services shall~~ be disciplined in accordance with applicable provisions of Part B of the Individuals with Disabilities Education Act (IDEA), Section 504 of the Rehabilitation Act, state law, and these regulations. ~~The timelines and procedures set forth in these guidelines will be adjusted, as necessary, to ensure adherence with the procedural requirements of IDEA and Section 504, including but not limited to conducting manifestation determinations when necessary prior to the imposition of suspensions or permanent expulsions.~~

Students with disabilities receiving IEP services who are at least 11 years of age ~~participating in special education programs pursuant to NRS 388.419~~ may be suspended from school for not more than five days for each occurrence of misconduct, expelled, or permanently expelled from school only after a designee of the Board of Trustees has reviewed the circumstances and determined that the action is in compliance with the IDEA. ~~(20 U.S.C. §1400 et seq., 34 CFR Part 300).~~ In Lyon County School District, the Executive Director of Special Services is the designee responsible for making this determination.

Before any school administrator suspends a student with a disability for any portion of a day, up to a maximum of five days per occurrence of misconduct, or conducts a hearing regarding a proposed expulsion or permanent expulsion, the administrator must contact the Executive Director of Special Services who will determine whether the procedural requirements, if any, under the IDEA have been satisfied. This determination must be made before implementation of the short-term suspension, or before a hearing is conducted regarding a proposed expulsion or permanent expulsion.

~~A meeting for this purpose will be arranged by the Superintendent or designee upon notification by the school administrator that a suspension of 1 to 5 days or permanent expulsion is being proposed.~~

V. Administrative Responsibility

School administrators are responsible for taking actions as necessary to protect students and school personnel from dangerous or socially detrimental actions of students.

VI. Prohibited Conduct and Consequences

Consequences for misconduct vary and will be imposed or recommended by ~~A~~ school administrators (including, as applicable, the assistant principal or principal) at his or her discretion ~~may recommend suspension or expulsion,~~ depending upon individual circumstances~~, for violating the rules listed below~~. Consequences may include a verbal reprimand, referral to the school counselor, in-school suspension or other in-school procedures, out-of-school suspension, or expulsion. When appropriate, progressive discipline will be imposed. When city, state or federal laws are alleged to have been violated, referral will also be made to the proper legal authorities. Any offense deemed serious by a school administrator may result in a long-term suspension or expulsion. Under certain circumstances, suspension, or expulsion or permanent expulsion is mandatory under state law. See Section VII.

1. Damage to school property, vandalism, theft
2. Receiving or possessing stolen property, under circumstances that would cause a reasonable person to know the property was stolen from another
3. Presence in an unauthorized area; leaving school buildings or grounds during school hours without proper clearance
4. Engaging in threatening or intimidating behavior;
5. Willful disobedience, insolence, or insubordination to administrators, teachers, or other school personnel, including but not limited to behavior which defies instructions of district personnel, and the use of impertinent language toward administrators, teachers, or other school personnel
6. Assault, battery, fighting, or inciting others to engage in fighting
7. Possession of or being under the influence of any controlled substance, alcoholic beverage, or intoxicants; sale of any controlled substance or its counterfeit; possession, sale, or use of drug paraphernalia
8. Possession of firearm or dangerous weapon as defined under NRS 392.466(11) – see Section VI for mandatory suspension or expulsion under certain circumstances
9. Possession of knives or weapons that are not defined as dangerous under NRS 392.466(11), including but not limited to pocket knives
10. Bullying or cyberbullying in violation of Board of Trustees Policy JFCC
11. Slander or libel, by spreading false information in writing or verbally about a person and harming his/her reputation
12. Hazing in connection with any school or social activity relating to school
13. Disorderly conduct, including conduct that impairs the health, safety, or welfare of teachers, students, or other persons, or interferes with the maintenance of school discipline, including but not limited to reporting a false fire alarm or bomb threat, possession or use of incendiary device, and gambling
14. Use of firecrackers, snappers, or similar devices, including the discharging, distribution, possession, sale or use of the same
15. Use of profane or vulgar language, oral/written obscenity, or obscene gestures;

indecent exposure, including an open indecent or obscene exposure of one's person or the person of another

16. Inappropriate dress and appearance that presents potential health or safety problems or causes school disruptions
17. Inappropriate public displays of affection; sexual activity or misconduct
18. Possession, use, sale, or distribution of tobacco products in violation of Board of Trustees Student Smoking Policy JFCG
19. Harassment of other students, administrators, teachers, or other school personnel, including harassment based on sex, gender identity, race, religion, national origin, disability as defined in Board of Trustees Policy AC
20. Truancy; excessive tardies
21. Engaging in conduct that warrants the reasonable belief that substantial disruption of school operations will likely result
22. Violating the district's internet and public network acceptable use policy as defined in Board of Trustees Policy EDB
23. Violating the district's policy concerning the use of cellular telephones and other electronic devices as defined in Board of Trustees Policy EDBB
24. Engaging in gang activity or association in violation of Board of Trustees Policy JFC
25. Violating school bus rules or other school traffic/transportation rules
26. Altering or attempting to alter school records such as attendance records, grade records, etc.
27. Forging or using forged passes, excuses, or other school documents
28. Cheating; dishonesty; plagiarizing
29. Actions for which state law mandates discipline as set forth in Section VI of these guidelines
30. Violating any other rules that the principal has established and has published in the school handbook
31. Violating any prohibition on student conduct established in any Board of Trustees policy
32. Engaging in any conduct that is prohibited by city, state or federal law

VII. Mandatory Suspension or Expulsion

Nevada law contains specific discipline rules for four categories of misconduct:

1. Battery that results in the bodily injury of an employee of the school;
2. Distribution and/or sale of any controlled substance;
3. Possession of a firearm or dangerous weapon; or
4. Habitual disciplinary problem.

The specific discipline rules are described below, in Sections A, B, and C. Of these four offenses, only possession of a firearm or dangerous weapon carries a mandatory rule for suspension/expulsion. See Section B below.

The Superintendent may, for good cause shown in a particular case, allow a modification

to the suspension or expulsion provisions for these four categories of misconduct, if such modification is set forth in writing. The Superintendent shall allow such a modification if the Superintendent determines that a plan of action based on restorative justice may be used successfully.

If a student is suspended for one school semester or expelled, the student must:

1. Enroll in a private school pursuant to Chapter 394 of NRS, or be homeschooled; or

2. Enroll in a program of independent study provided pursuant NRS 389.155 for students who have been suspended or expelled from public school or a program of distance education provided pursuant to NRS 388.820 to 388.874, inclusive, if the student qualifies for enrollment and is accepted for enrollment in accordance with the requirements of the applicable program.

A student may be suspended from school or expelled for these four violations only after the Board of Trustees or its designee has reviewed the circumstances and approved this action in accordance with the procedural policy adopted by the Board. See Section X, Procedures for Long-Term Suspensions, Expulsions, and Permanent Expulsions.

~~Suspensions and expulsions for students receiving and students who have been identified for special education services pursuant to NRS 388.419 or Section 504 must be implemented in accordance with the provisions of Part B of the Individuals with Disabilities Education Act (IDEA), Section 504 of the Rehabilitation Act, state law, and these regulations. Consult with the Director of Special Services before taking any action to implement an out-of-school suspension or expulsion of a special education student.~~

~~Except for the offense of possession of a firearm or dangerous weapon by a g~~General education student~~s~~ and special education~~,~~ students may be suspended or expelled only if they are at least 11 years of age, except that they may be suspended or expelled for possession of a firearm or dangerous weapon at any age.

~~Except for the offense of possession of a firearm or dangerous weapon by a general education student, students who are not more than 10 years of age must not be permanently expelled from school.~~ In extraordinary circumstances, a school official may request an exception from the Board of Trustees to permanently expel a general education student or a special education student from school who is 10 years old or younger.

For any proposed suspension of more than 10 days or an expulsion, see Section X, Procedures for Long-Term Suspensions, Expulsions, and Permanent Expulsions.

~~A student may be suspended from school or expelled for the following violations only after the Board of Trustees has reviewed the circumstances and approved this action:~~

~~1. Battery that results in the bodily injury of an employee of the school;~~
~~2. Distribution and/or sale of any controlled substance;~~

~~3. Possession of a firearm or dangerous weapon; or~~
~~4. Habitual disciplinary problem.~~

~~A meeting for this purpose will be arranged by the Superintendent upon notification by the school administrator that a suspension or expulsion is being proposed.~~

A. Battery/Controlled Substances.

Pursuant to NRS 392.466(1), a student who is at least 11 years of age found to have committed one or more of the following violations may be expelled from school. The student may, however, be placed in another kind of school during the period of the suspension or expulsion.

1. Battery that results in the bodily injury of an employee of the school.

2. Distribution and/or sale of any controlled substance.

A student who has committed a battery which results in the bodily injury of an employee of the school or who sells or distributes any controlled substance while on the premises of any public school, at an activity sponsored by a public school or on any school bus and who is at least 11 years of age shall meet with the school and his or her parent or legal guardian. The school shall provide a plan of action based on restorative justice to the parent or legal guardian.

~~The Superintendent may, for good cause shown in a particular case, allow a modification to the expulsion provision of NRS 392.466(1) if such modification is set forth in writing. The Superintendent shall allow such a modification if the Superintendent determines that a plan of action based on restorative justice may be used successfully.~~

~~During a period of expulsion, the student must:~~

~~1. Enroll in a private school pursuant to Chapter 394 of NRS, become an opt-in student, or be homeschooled; or~~

~~2. Enroll in a program of independent study provided pursuant NRS 389.155 for students who have been suspended or expelled from public school or a program of distance education provided pursuant to NRS 388.820 to 388.874, inclusive, if the student qualifies for enrollment and is accepted for enrollment in accordance with the requirements of the applicable program.~~

If ~~a~~ school officials determine that a school is unable to retain a student in the school for the safety of any person or because doing so would not be in the best interest of the student, the student may be suspended, expelled or placed in another school. If a student is placed in another school, a school official of the current school of the student shall explain what services will be provided to the student at the new school that the current school is unable to provide to address the specific needs and behaviors of the pupil. School officials at t~~T~~he

current school and new school shall create a plan of action based on restorative justice for the student and ensure that any resources required to execute the plan are available at the new school.

B. Firearm/Dangerous Weapon.

Pursuant to NRS 392.466(3), a student found in possession of a firearm or a dangerous weapon must, for the first occurrence, be expelled from the school for a period of not less than one year, although the student may be placed in another kind of school during the period of expulsion. For a second occurrence of possession of a firearm or a dangerous weapon, the student must be permanently expelled from the school.

~~The Superintendent may, for good cause shown in a particular case, allow a modification to the expulsion requirement of NRS 392.466(3) if such modification is set forth in writing. The Superintendent shall allow such a modification if the Superintendent determines that a plan of action based on restorative justice may be used successfully.~~

C. Habitual Disciplinary Problem.

Pursuant to NRS 392.4655, a ~~principal of a school~~ school administrator shall deem a student enrolled in the school a habitual disciplinary problem if the school has written evidence which documents that in one year the student has:

1. Threatened or extorted, or attempted to threaten or extort, another student or a teacher or other personnel employed by the school two or more times; or

2. A record of five significant suspensions from the school of three days or more for any reason; and

3. The student has not entered into and participated in a plan of behavior ~~set forth in NRS 392.4655(5)~~.

If a student is suspended, ~~the~~ a school official shall develop, in consultation with the student and the parent or legal guardian of the student, a plan of behavior for the student. The parent or legal guardian may choose for the student not to participate in the plan of behavior. If the parent or legal guardian chooses for the student not to participate, the school official shall inform the parent or legal guardian of the consequences of not participating in the plan of behavior.

~~The Superintendent may, for good cause shown in a particular case, allow a modification to the suspension or expulsion provisions of NRS 392.466(5) if such modification is set forth in writing. The Superintendent shall allow such a modification if the Superintendent determines that a plan of action based on restorative justice may be used successfully.~~

Pursuant to NRS 392.466(5), if a student deemed a habitual disciplinary problem is at least 11 years of age and if the school has made a reasonable effort to complete a plan of

action based on restorative justice with the student, the student may be:

1. Suspended from the school ~~for a period not to exceed one school semester as determined by the seriousness of the acts which were the basis for the discipline~~; or
2. Expelled from the school under extraordinary circumstances as determined by the principal of the school.

~~For the period of suspension/expulsion, the student must:~~

~~1. Enroll in a private school pursuant to Chapter 394 of NRS or be homeschooled; or~~

~~2. Enroll in a program of independent study provided pursuant NRS 389.155 for students who have been suspended or expelled from public school or a program of distance education provided pursuant to NRS 388.820 to 388.874, inclusive, if the student qualifies for enrollment and is accepted for enrollment in accordance with the requirements of the applicable program.~~

VIII. Conduct On and Off Campus

Violations of the rules listed in this regulation or the violation of any other regulation, policy, or law may result in the student being suspended or expelled when the misconduct occurs:

A. At any time on school grounds, at the student's assigned school or at any other school, or upon any properties controlled by the District, whether or not school is in session.

B. Off school grounds at a school activity, function, event, or on the way to and from school or a school activity, function, or event.

C. Off school grounds but within sufficient proximity to District property that the conduct may have a direct impact on a school campus, a school sponsored activity, function, or event, or upon the health, welfare, or safety of students or school employees.

D. Off school grounds by a student who is truant and whose conduct may impact a school campus, a school sponsored activity, function or event, or the health, welfare, or safety of students or school employees.

E. At any time on or off the school grounds when the conduct has a direct impact on the health, welfare, or safety of students or school employees. This includes conduct off the school grounds that materially and substantially disrupts school activities, or causes school officials to reasonably believe that it will do so.

~~IX. Out-of-School Suspensions that DO NOT INVOLVE offenses for battery on school employee, sale/distribution of controlled substances, possession of firearm or~~

dangerous weapon, or a student deemed a habitual disciplinary problem

"Out-of-School suspension" is defined as a temporary removal of a student who is at least 11 years of age from the student's regular school, all school programs, and school- sponsored activities. Students may not attend, practice, or participate in any extra- curricular activities during the suspension. Students who have been subjected to a short-term suspension will not be allowed on school premises.

"Short-term suspensions" are suspensions out-of-school for ten consecutive school days or less. A short-term suspension may be imposed pending a formal hearing to impose a long-term suspension, expulsion, or permanent expulsion.

"Long-term suspensions" are suspensions out-of-school for more than ten consecutive school days but less than one year.

A school administrator may not suspend a general education student out-of-school for more than ten consecutive school days. Only a panel of three school district administrators (principals, assistant principals, or deans) (the "Discipline Panel") appointed by the Superintendent or his or her designee may impose a long-term out- of-school suspension of more than ten consecutive school days, but less than one year. The decision of a Discipline Panel is a final decision with no right of appeal to the Board of Trustees. See Board Policy JFCC for right of appeal to the Superintendent of a disciplinary decision imposed for violation of the prohibition on bullying and cyber- bullying.

X. Expulsions that DO NOT INVOLVE offenses for battery on school employee, sale/distribution of controlled substances, possession of firearm or dangerous weapon, or a student deemed a habitual disciplinary problem

"Expulsion" is defined as a termination of enrollment of a student who is at least 11 years of age as a result of serious misbehavior for at least one year, but not permanently. Unless permission is specifically granted by school officials, the student is not permitted to participate in school programs or school- sponsored activities, or be on the property of the district during the period of expulsion. A school administrator may not expel a student. Only a panel of three school district administrators (principals, assistant principals, or deans) (the "Discipline Panel") appointed by the Superintendent or his or her designee may expel a student for at least one year, but not permanently. The decision of a Discipline Panel is a final decision with no right of appeal to the Board of Trustees. See Board Policy JFCC for right of appeal to the Superintendent of a disciplinary decision imposed for violation of the prohibition on bullying and cyber-bullying.

"Permanent expulsion" means permanent termination of enrollment of a student from the student's regular school campus, without the possibility of returning to any regular school campus. A school administrator may not permanently expel a student. Only a panel of three school district administrators (principals, assistant principals, or deans) (the "Discipline Panel") appointed by the Superintendent or his or her designee may permanently expel a student from the student's regular school campus, without the possibility of returning to any regular school campus. The decision of a Discipline Panel is a final decision with no right of appeal to the Board of Trustees. However, any decision to permanently expel a

~~student will be reviewed by the Board of Trustees to determine whether the actions taken by the District are in compliance with these administrative guidelines and procedures. This compliance review is not and shall not be construed as conferring a right of appeal of the decision of the Discipline Panel. See Board Policy JFCC for right of appeal to the Superintendent of a disciplinary decision imposed for violation of the prohibition on bullying and cyber-bullying.~~

IX. Procedures for Short-Term Suspensions (up to 10 school days)

~~**Procedures for Short-Term Suspensions that DO NOT INVOLVE offenses for battery on school employee, sale/distribution of controlled substances, possession of firearm or dangerous weapon, or a student deemed a habitual disciplinary problem.**~~

~~**SPECIAL NOTE: Suspensions for students receiving and students who have been identified for special education services pursuant to NRS 388.419 or Section 504 must be implemented in accordance with the provisions of Part B of the Individuals with Disabilities Education Act (IDEA), Section 504 of the Rehabilitation Act, state law, and these regulations. Consult with the Director of Special Services before taking any action to implement an out-of-school suspension or expulsion of a special education student or a student with a Section 504 plan.**~~

Students who have been subjected to a short-term (up to 10 school days) out-of-school suspension will be allowed to make up work assigned during that period. It is recognized, however, that no assignments adequately substitute for being present for classroom instructional activities and that many activities by their nature may be impossible to make up. The student is responsible for initiating the request for any available makeup work.

Students who have been subjected to a short-term out-of-school suspension may not attend, practice, or participate in any extra-curricular activities during the suspension. Students who have been subjected to a short-term out-of-school suspension will not be allowed on school premises unless prearranged with a school official.

The following procedures will be ~~implemented for **short-term suspensions** from school for ten consecutive school days or less of~~ used to suspend a student who is at least 11 years of age from school for up to 10 school days.~~that DO NOT involve offenses for battery on school employee, sale/distribution of controlled substances, possession of firearm or dangerous weapon, or a student deemed a habitual disciplinary problem.~~

A. The school administrator tells the student that he/she is meeting with the student to investigate allegations that the student has violated laws, and/or rules, policies, or regulations of the school district.

B. The school administrator tells the student the specific laws, rules, policies, and/or regulations that are alleged to have been violated and that if the evidence supports the allegations, there will be consequences up to and including short-term or long-term suspension from school, and expulsion. The school administrator asks the

student if the student understands the allegations.

C. The school administrator explains to the student the evidence the school administrator has regarding the alleged violation(s).

D. The school administrator asks the student to explain his or her conduct and gives the student an opportunity to present the student's side of the story.

E. After hearing the student's explanation and evidence, the school administrator determines whether he/she needs more information and, if so, obtains it before making a decision. If no additional information is needed, the school administrator determines what, if any, violations exist and assigns appropriate consequences.

F. Before any school official suspends a student with a disability receiving IEP services for any portion of a day (up to a maximum of five days per occurrence of misconduct), the administrator must contact the Executive Director of Special Services who will determine whether procedural requirements, if any, under the IDEA have been satisfied. This determination must be made before implementation of the suspension.

G. If ~~short-term~~ suspension is appropriate (for ten consecutive school days or less), the administrator notifies the student that the student will be suspended for (number of days) commencing (starting date). A special education student receiving IEP services may be suspended for up to five days maximum per occurrence of misconduct.

H. ~~As soon as possible, the school administrator notifies the student's parent via telephone call that the student has been suspended for (number of days) commencing (starting date). The terms of the suspension shall be confirmed in writing in correspondence from the school administrator to the student's parent.~~

On the same day that the suspension is issued, the school administrator notifies the student and, if the student is under 18 years of age, the student's parent or legal guardian via telephone call that the student has been suspended, including the terms (a description of the act committed by the student and the date on which the act was committed), effective date, and duration of the suspension. The terms of the suspension and the current process to exercise the right to appeal the suspension shall be confirmed in writing through correspondence from the school administrator to the student and, if the student is under 18 years of age, the student's parent or legal guardian.

If the suspension is for 3-10 days, the correspondence must also include:

~~1. A description of the act committed by the student and the date on which the act was committed;~~

2. An explanation that if the student receives five significant suspensions of three or more days on his or her record during the current school year and

has not entered into and participated in a plan of behavior, the student will be deemed a habitual disciplinary problem;

3. An explanation that a student who is deemed a habitual disciplinary problem may be suspended from school ~~for a period not to exceed one school semester as determined by the seriousness of the acts which were the basis for the discipline~~; or expelled from school under extraordinary circumstances as determined by the principal of the school;
4. If the student has a disability and is receiving IEP services ~~participating in a program of special education pursuant to NRS 388.520~~, an explanation of the effect of NRS 392.466(~~9~~ 10), including that if it is determined that the student's behavior is not a manifestation of the student's disability, he or she may be suspended or expelled from school in the same manner as a student without adisability;
5. A summary of the provisions in NRS 392.4655(5) concerning the development of a behavior plan.

~~The school administrator must provide this notice for each suspension on the record of a student during a school year, and the notice must be provided at least 7 days before the school deems the student a habitual disciplinary problem.~~

I. The student or, if the student is under 18 years of age, the parent or legal guardian of a student suspended for up to 10 school days may appeal the decision of the school administrator by contacting the Deputy Superintendent in writing within five (5) days of the issuance of the suspension.

The request for an appeal may be filed based on one or more of the following grounds:

1. A procedural error that significantly impacted the outcome of the investigation. The request for an appeal must include a statement of the alleged procedural error.
2. New evidence which was unknown or unavailable during the original investigation and that could substantially impact the original findings or sanction. The request for an appeal must include a summary of new evidence, why it was unavailable at the time of the investigation and its potential impact.

The Deputy Superintendent will schedule a hearing on an appeal of a suspension within five (5) days of receipt of the written request for an appeal. The appeal of a suspension for up to 10 school days will be conducted in an in-person or virtual hearing chaired by a Lyon County School District school administrator who did not issue the original suspension. The student or, if the student is under 18 years of age, the parent or legal guardian and a Lyon County School District school counselor shall be invited to the appeal hearing. During the hearing, the student or, if the student is under 18 years of age, the parent or legal guardian shall present any relevant information concerning the incident and alleged misconduct which formed the basis of the disciplinary action, as well as present any concerns regarding the student's meeting with the school administrator who issued the suspension. The school administrator chairing the appeal hearing, in consultation with the school counselor, shall then determine whether the disciplinary action taken by the school

administrator who issued the suspension will be upheld or overturned. The Deputy Superintendent will notify the student or, if the student is under 18 years of age, the parent or legal guardian of the appeal decision within two school days of the appeal hearing. The appeal decision is final.

A student at any age who is found to be in possession of a firearm or dangerous weapon as provided in NRS 392.466 may be removed from the school immediately upon being given an explanation of the reasons for his or her removal and pending proceedings, to be conducted as soon as practicable after removal, for the student's suspension or expulsion. (NRS 392.467(2).)

X. Procedures for Long-Term Suspensions (more than 10 school days, up to one semester), Expulsions (more than one semester), and Permanent Expulsions ~~that DO NOT INVOLVE offenses for battery on school employee, sale/distribution of controlled substances, possession of firearm or dangerous weapon, or a student deemed a habitual disciplinary problem.~~

~~**SPECIAL NOTE: Suspensions and expulsions for students receiving and students who have been identified for special education services pursuant to NRS 388.419 or Section 504 must be implemented in accordance with the provisions of Part B of the Individuals with Disabilities Education Act (IDEA), Section 504 of the Rehabilitation Act, state law, and these regulations. Consult with the Director of Special Services before taking any action to implement an out-of-school suspension or expulsion of a special education student or a student with a Section 504 plan.**~~

Students who have been subjected to a **long-term suspension, expulsion, or permanent expulsion** may not attend, practice, or participate in any extra-curricular activities during the suspension. Students who have been subjected to a long-term suspension, expulsion, or permanent expulsion will not be allowed on school premises unless prearranged with a school official.

The following procedures will be implemented for **long-term suspensions** (~~suspended out-of-school for~~ more than ten consecutive school days, up to one semester) ~~but less than one year~~), **expulsions** (more than one semester ~~one year or longer, but not permanent~~), and **permanent expulsions** (no possibility of returning to a regular campus) ~~of a student who is at least 11 years of age for offenses that DO NOT involve battery on school employee, sale/distribution of controlled substances, possession of firearm or dangerous weapon, or a student deemed a habitual disciplinary problem~~. Except for a general education student or special education student in possession of a firearm or dangerous weapon, students must be at least 11 years old to be subjected to a long-term suspension or expulsion. The term "expulsion" generally refers to either an "expulsion" or a "permanent expulsion."

The timelines are general guidelines, subject to modification under individual circumstances.

A. If the school administrator determines that a **long-term suspension** (~~suspended out-~~

~~of school more than ten consecutive school days but less than one year), an~~ or **expulsion** ~~(one year or longer, but not permanent), or a **permanent expulsion** (no possibility of returning to a regular campus)~~ is an appropriate consequence for a violation of laws, rules, policies, and/or regulations, the school administrator must notify the Superintendent within two days, or as soon as practicable, of imposing a short-term suspension.

B. Students with disabilities receiving IEP services may not be suspended for more than five days per occurrence of misconduct. Students with disabilities receiving IEP services may be expelled or permanently expelled. Before any hearing is scheduled to propose the expulsion or permanent expulsion of a student with a disability, the administrator must contact the Executive Director of Special Services who will determine whether procedural requirements, if any, under the IDEA have been satisfied. This determination must be made before scheduling any hearing.

C. The Superintendent or his or her designee will designate a panel of three impartial school district administrators (the "Discipline Panel") to conduct a hearing on the proposed long-term suspension~~, expulsion,~~ or ~~permanent~~ expulsion.

D. The hearing will generally be scheduled no later than the conclusion of the short-term suspension, unless individual circumstances require an extended timeline.

E. Three calendar days in advance of the scheduled hearing, the school administrator will send or hand-deliver to the student (if 18 years of age or older) and his or her parents or guardians a written notice that includes the following:

1. A statement of the laws, rules, policies, and/or regulations allegedly violated by the student and the disciplinary action proposed by the school administrator;

2. Notification that the school district will convene a hearing before imposing any additional suspension ~~a long- term suspension, expulsion, or permanent expulsion;~~ (beyond any short-term suspension already imposed) or expulsion;

3. Notification of the date, time, and location for the scheduled hearing;

4. Notification of the student's right to be represented at the hearing by an advocate of his or her choosing, including legal counsel;

5. Notification of the student's right to present evidence and witnesses in his or her own behalf and to cross-examine witnesses against the student who are available and present at the hearing;

6. Notification of witnesses the school intends to present;

7. Notification of written evidence the school intends to present and copies of

any such evidence;

8. Notification of the current process to exercise the right to appeal the long-term suspension or expulsion; and

9. A copy of this administrative regulation.

F. The Discipline Panel will not be required to observe the strict rules of evidence observed by the courts, and shall be allowed to take such evidence, including oral and written evidence and impeaching evidence, as the Discipline Panel deems appropriate.

G. Neither the school administrator nor the student or his or her parent shall discuss the merits of the case with any member of the Discipline Panel prior or subsequent to the hearing.

H. The District will record the hearing, and the District's recording is the official recording of the proceeding. The student, or if the student is under 18 years of age, the parent or legal guardian may obtain a copy upon request. ~~Either party may request an audio recording be made of the hearing; if the District makes an audio recording of the hearing, the parent may obtain a copy upon request. If the District makes an audio recording, that recording shall be the official recording of the proceeding.~~

I. All hearings shall be closed to the public. (NRS 392.467(4).)

J. At the conclusion of the hearing, the Discipline Panel shall issue a written decision stating its findings with respect to the alleged violation(s) of laws, rules, policies, and/or regulations and the disciplinary consequences, if any, to be imposed. Generally, when feasible, the written decision will be provided to the student and, if the student is under 18 years of age, the parent or legal guardian prior to the conclusion of any short-term suspension that has been imposed.

K. ~~The decision of the Discipline Panel is final. The Board of Trustees will review cases involving students found to have possessed a firearm, but the review will not be necessary prior to the removal.~~

J. The decision of the hearing committee may be appealed by the student or, if the student is under 18 years of age, the parent or legal guardian of a student suspended for more than 10 school days or expelled.

The request for an appeal may be filed based on one or more of the following grounds:

1. A procedural error that significantly impacted the outcome of the investigation. The request for an appeal must include a statement of the alleged procedural error.
2. New evidence which was unknown or unavailable during the original investigation and that could substantially impact the original findings or sanction. The request for an appeal must include a summary of new evidence, why it was

unavailable at the time of the investigation and its potential impact.

The student or, if the student is under 18 years of age, the parent or legal guardian may appeal the decision of the hearing committee by contacting the Deputy Superintendent in writing within five (5) days of the issuance of the decision of the hearing committee. The Deputy Superintendent will schedule a hearing on the appeal of a long-term suspension or expulsion within five (5) days of receipt of the written request for an appeal.

The Deputy Superintendent will immediately contact the Superintendent. The appeal of a long-term suspension or an expulsion will be conducted by the Superintendent or designee in an in-person or virtual hearing within five (5) days of receipt of the request for an appeal. During the hearing, the student or, if the student is under 18 years of age, the parent or legal guardian shall present any relevant information concerning the incident and alleged misconduct which formed the basis of the disciplinary action, as well as present any concerns regarding the impartial hearing proceedings. Following the hearing, the Superintendent or designee will review the recording of the hearing and the final decision of the Discipline Panel. The Superintendent or designee will review adherence to the requirements for procedural safeguards listed above. The Superintendent or designee will review the evidentiary basis for the decision of the Discipline Panel. After reviewing the evidentiary basis for the decision and the extent to which the hearing procedures were adhered to, the Superintendent or designee shall then determine whether the disciplinary decision of the Discipline Panel will be upheld or overturned. The Superintendent or designee will notify the student or, if the student is under 18 years of age, the parent or legal guardian of the decision of the Superintendent or designee within two school days of the appeal hearing. The decision of the Superintendent or designee is final.

L. If the long-term suspension or expulsion is for misconduct related to battery on an employee, sale/distribution of controlled substances, possession of a firearm/dangerous weapon, or habitual discipline problem, the Board of Trustees or designee must review the circumstances and approve the action in accordance with the procedural policy adopted by the Board. Contact the Office of the Superintendent to arrange this review.

~~M. Any decision to **permanently expel** a student will be reviewed by the Board of Trustees to determine whether the actions taken by the District are in compliance with these administrative guidelines and procedures. This compliance review is not and shall not be construed as conferring a right of appeal of the decision of the Discipline Panel. If necessary, a special meeting of the Board of Trustees will be arranged for this purpose.~~

XI. Students Under Suspension or Expulsion From Other Schools.

Except as otherwise provided in NRS 392.4675, Lyon County School District Schools will

not accept students who are under suspension or expulsion from other schools until such suspension or expulsion has been completed.

XII. Exception to PolicyJG.

An exception to this policy will be made with respect to student-athletes who test positive for alcohol, tobacco, or controlled substances pursuant to LCSD Policy JFCJ (Random Drug Testing of Student Athletes). Students testing positive as a result of Policy JFCJ will be regulated in accordance with that policy.

XIII. Temporary Alternative Placement

If a student's behavior severely and consistently interferes with teaching and learning, he/she may be removed from class (or other school premise) temporarily in accordance with NRS 392.4645.

The student who interferes with the teacher teaching or the students learning may be removed from class temporarily. While out of class, the student must be supervised and working on schoolwork (in another classroom or in the office). The principal (or designee) will meet with the student and notify parents within 24 hours of the student's removal from class. Within three days, there will be a conference including the administrator, student, parents, teacher, counselor and Case Manager (if applicable). After the conference, the principal will decide whether the student should return to class. If the recommendation is that the student returns to class, and the referring teacher disagrees with that decision, the principal will call a meeting of the Progressive Discipline Committee (consisting of two elected teachers and an elected staff member; if the referring teacher or staff member is a member of the committee, the elected alternates should take their place at the review meeting) and inform the parents that the committee will be meeting to discuss the student's placement. The Committee will review the circumstances for the student's removal and assess the best placement. The committee shall direct that the student be: (1) returned to the classroom (or other premise) from which he/she was removed; (2) assigned to another classroom (or other premise); (3) assigned to an alternative educational program; or (4) referred to an Administrative Panel for possible ~~long-term~~ suspension or expulsion. The committee may take other appropriate disciplinary action against the student should it deem necessary.

XIV. Transportation (NRS 392.4636)

The Board recognizes that parents of pupils who are transported to school by District buses are responsible for the supervision of such pupils until such time as the pupil boards the bus in the morning and after the pupil leaves the bus at the end of the school day. The responsibility of the School District commences when the pupil boards the bus and ends when the pupil is delivered to the regular bus stop at the close of the school day. The Board shall require pupils to conduct themselves in the bus in a manner consistent with established standards for classroom behavior. In cases when a pupil does not conduct themselves properly on a bus, the Transportation Supervisor or designee shall so inform the building principal, who will inform the parents immediately of the misconduct and request their cooperation in changing the pupil's behavior.

Pupils who become a serious disciplinary problem on the school bus may have their riding privileges suspended. In such cases, the parents of the pupils involved become responsible for seeing that their children get to and from school safely, except as provided in IDEA for a student with a disability whose IEP includes transportation as a related service.

CHART OF DISCIPLINARY PROCEDURES

GENERAL EDUCATION STUDENTS

VIOLATIONS OF STUDENT CONDUCT RULES (NRS 392.467)				
Type of Removal	**Minimum Age**	**Hearing Procedures**	**Appeal to Board**	**Board Review Required**
Short-Term Suspension (1-10 days)	**At least 11 years of age**	Informal hearing; explain charges and evidence against student; student has opportunity to tell his/her side of story	None	None
Long-Term Suspension (11 days – less than one year)	**At least 11 years of age**	Compliance with hearing procedures in Administrative Guidelines	None	None
Expulsion (One year or more; return anticipated)	**At least 11 years of age**	Compliance with hearing procedures in Administrative Guidelines	None	None
Permanent Expulsion (Expulsion for any length of time with no return)	**At least 11 years of age** School may request exception from Board in extraordinary circumstances to permanently expel a student under the age of 11.	Compliance with hearing procedures in Administrative Guidelines	None	In LCSD, Board review to determine whether actions taken are in compliance with these administrative guidelines and procedures. Board action required to approve if school requests exception to permanently expel student under age 11.
FOUR SPECIAL CATEGORIES OF MISCONDUCT (NRS 392.466)				
BATTERY ON EMPLOYEE **SALE OR DISTRIBUTION OF CONTROLLED SUBSTANCES** **HABITUAL DISCIPLINARY PROBLEM**				
Suspension or Expulsion No mandatory discipline under NRS.	**At least 11 years of age** School may request exception from Board in extraordinary circumstances to permanently expel a student under the age of 11.	Compliance with hearing procedures in Administrative Guidelines	Not applicable; Board action required.	Board review to determine whether actions taken are in compliance with these administrative guidelines and procedures. Board action required to approve if school requests exception to permanently expel student under age 11.
POSSESSION OF FIREARM OR DANGEROUS WEAPON				
Mandatory discipline under NRS: **1st offense, one-year suspension** **2nd offense, permanent expulsion**	**Any age**	Compliance with hearing procedures in Administrative Guidelines	Not applicable; Board action required.	Board review to determine whether actions taken are in compliance with these administrative guidelines and procedures.

SPECIAL EDUCATION STUDENTS

VIOLATIONS OF STUDENT CONDUCT RULES (NRS 392.467) AND FOUR SPECIAL CATEGORIES OF MISCONDUCT (NRS 392.466)				
Type of Removal	**Minimum Age**	**Hearing Procedures**	**Appeal to Board**	**Board Review Required**
Short-Term Suspension (Limited to 1-5 days per occurrence)	**At least 11 years of age**	Informal hearing; explain charges and evidence against student; student has opportunity to tell his/her side of story. Compliance with IDEA.	Not applicable; Board action required.	Board must review the circumstances and determine that action is in compliance with IDEA. Board action required to approve if school requests exception to permanently expel student under age 11.
Permanent Expulsion (Expulsion for any length of time with no return)	**At least 11 years of age** School may request exception from Board in extraordinary circumstances to permanently expel a student under the age of 11.	Compliance with hearing procedures in Administrative Guidelines. Compliance with IDEA.		

LYON COUNTY
SCHOOL DISTRICT

LYON COUNTY SCHOOL DISTRICT:

RESTORATIVE DISCIPLINE PLAN

ELEMENTARY SCHOOLS:

COTTONWOOD, DAYTON, EAST VALLEY, FERNLEY, FERNLEY INTERMEDIATE, RIVERVIEW, SILVER STAGE, SMITH VALLEY, SUTRO, YERINGTON

INTERMEDIATE/ MIDDLE SCHOOLS:

DAYTON, SILVER STAGE, SILVERLAND, SMITH VALLEY, YERINGTON

HIGH SCHOOLS:

DAYTON, FERNLEY, SILVER STAGE, SMITH VALLEY, YERINGTON

LCSD DISCIPLINE POLICY STATEMENT

At Lyon County School District (LCSD), we are committed to providing our students with the best possible learning environment. Our mission is to provide relevant learning opportunities that develop adaptable, persistent, and self-directed learners capable of creativity, collaboration, communication, and critical thinking necessary to overcome complex challenges. We, at LCSD, have some fundamental beliefs which guide our thinking and shape our policies. All LCSD students have the right to:

- A positive, safe and respectful learning environment.
- Highly qualified staff who offer their best every day.
- Our patience and nonjudgmental guidance as they learn to navigate this confusing world.
- Make mistakes, understand why it was a mistake and the opportunity to learn from those mistakes.
- Motivating adults who believe in their individual dreams and are committed to helping them fulfill those dreams.
- Caring adults who support and respect them for who they are individually.
- An equitable and diverse education with the appropriate resources to be successful.
- Engage as inclusive members of their school and community.
- Be heard and have a voice in all aspects of their education.
- Understand existing rules, the purposes of those rules and the opportunity to express concerns with perceived inequities.
- Be open, honest and express themselves in a respectful manner.
- Authentic, real world learning opportunities that will prepare them for their future.

Our approach to discipline includes the value of teaching and re-teaching expectations to students. Discipline should only be applied with the additional support of restorative practices in conjunction with both behavior and academic supports as needed.

CHRONIC MISBEHAVIORS[1]:
Questions to Consider

□ Is the student consistently receiving **Tier One** (school-wide) behavior supports?
□ Does the student possess the skills necessary to:
✔ appropriately resolve conflicts with peers and/or adults?
✔successfully complete academic requirements?
✔resist peer recruitment (gangs, drugs, hazing, etc.)?
If no, what targeted skill development is necessary?
□ What **INTERVENTIONS**, as opposed to punishments, have been implemented?
□ What ENVIRONMENTAL FACTORS* (triggers) at school are contributing to the misbehavior?
What is missing or present in the environment which supports the continued use of the misbehavior?
□ What **FUNCTION***does the misbehavior serve? What is gained or avoided by engaging in misbehavior?
□ Has the student been seen by the **school counselor**?
□ Has the student been provided **targeted skill development**? i.e., anger management, conflict resolution
□ Has the student been seen by a **private agency**?
□ Has the student been paired with an **adult mentor** to help build positive school relationships?
□ Does the student have a **behavior contract** or **Behavior Support Plan (BSP)**?
□ Has the student been referred to the **Instructional Support Team (IST/ICAT)**?
□ Has the student been diagnosed with a **medical / psychiatric condition** which requires medication?

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REMINDER: Punishments are one of the LEAST EFFECTIVE responses to students who demonstrate a pattern of anti-social behavior. Students with chronic behavior concerns, will require interventions which are thoughtfully constructed and routinely evaluated for effectiveness.

[1] Adapted from SBCUSD

Restorative Questions I[2]

To respond to challenging behavior

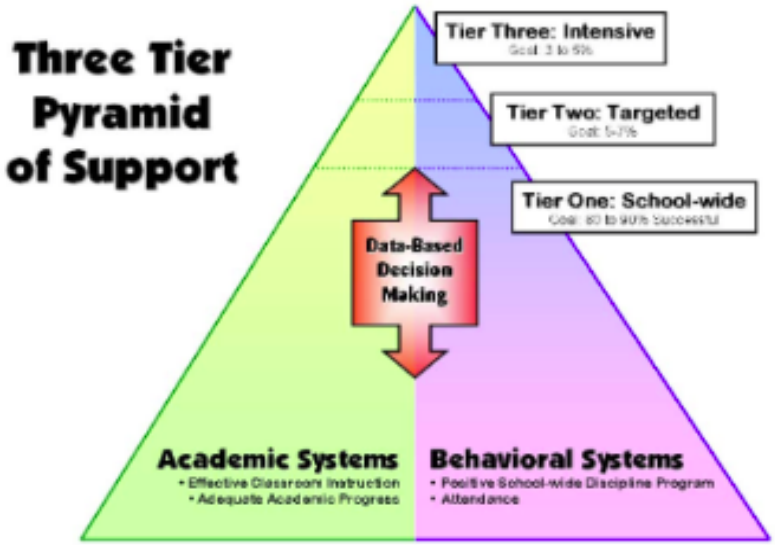
- ★ What happened?
- ★ What were you thinking of at the time?
- ★ Who has been affected by what you have done?
- ★ In what way?
- ★ What do you think you need to do to make things right?

Restorative Questions II[2]

To help those harmed by another's actions.

- ★ What did you think when you realized what had happened?
- ★ What impact had this incident had on you and others?
- ★ What has been the hardest thing for you?
- ★ What do you think needs to happen to make things right?

[2] From International Institute for Restorative Practices, www.iirp.org



Tier One Supports (School-wide):
Tier One Supports are proactive and preventative in nature. Since Tier One (school-wide) supports are built into the structure of the school, all students may benefit from these academic and behavioral supports.

School-wide behavior supports include:

- explicit teaching of expected behaviors
- consistent acknowledgement and correction of student behavior
- data-based decision making
- active supervision
- safe and welcoming culture

Tier Two Supports (Targeted):
Tier Two supports (academic / behavioral) are short-term, scientifically-based interventions which are highly efficient and provide rapid response for students who are not making adequate progress with Tier One supports alone.

Targeted behavior supports include:

- targeted skill development
- function-based interventions
- increased support and feedback
- increased progress monitoring

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Tier Three Supports (Individual):
Tier Three supports (academic / behavioral) are long-term, intensive interventions which focus on individual students.

Tier Three supports are appropriate for students identified, through the systematic review of data, as unable to make adequate progress with Tier One and Two supports alone. Tier Three supports may or may not include special education identification and placement.

Adapted from SBCUSD

TIER ONE BEHAVIOR SUPPORTS	TIER TWO BEHAVIOR SUPPORTS	TIER THREE BEHAVIOR SUPPORTS
❑ **Commitment to PBIS** ❑ **Universal Expectations & Rules** ❑ **Office Referral Procedures** ❑ **School-Wide Acknowledgement System** ❑ **School-Wide Social Skills Instruction** ❑ **Active Supervision** ❑ **Enforcement of Expectations** ❑ **Data-Based Decision Making** ❑ **Safe and Welcoming Climate**	❑ **Strategic Skill Development** ● School Success ○ Attendance ○ Classroom Survival Skills ○ Interacting with Confidence ○ Organization ● Targeted Skill Development ○ Anti-Social ○ Conflict with Authority ○ Drug/Alcohol ○ Impulse Control ○ Problems with Peers ○ Withdrawal ❑ **Function-Based Intervention** ● Gain ○ Check In/Check Out ○ Mentoring ● Escape ○ Academic support ○ Accommodations ❑ **School-Based Network of Support** ● Planned staff collaboration ● Intentional staff/student interactions ● Increased monitoring & feedback	❑ **Analysis of Behavior Function & Creation of Behavior Support Plan** ● Environmental modifications ● Replacement Behaviors ● Curriculum modifications ● Reinforcement system ● Proactive strategies ● Reactive strategies ● Behavior goals ● Communication systems ❑ **Wrap Around Support(s)** ● School-based network of support ● Inter-agency collaboration ● Continuous monitoring & feedback ❑ **District-Based Structured** Alternative/Resource Setting ● School-wide Behavior Management System ○ Proactive supervision and monitoring ○ On-site community agency personnel (school resource officer, social worker, mental health)

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Adapted from SBCUSD

Interventions and Best Practices:

- **Clearly define / post** the behavioral expectations.
- **Implement procedures** for all class routines - entering the room, handing in assignments, sharpening the pencil, welcoming a guest, etc.
- **TEACH and ROLE-PLAY** the behavioral expectations, classroom procedures, use of materials, etc. Demonstrate what the expected behavior "looks like" (positive example) as well as what it "does not look like" (non-example).
- **Pre-correct** - Prior to directing students to perform a task, provide a description of what the expected behavior will look like. "Lunch will be in two minutes. At that time, everyone will put away all materials, push in all chairs and line up."
- **Cue / Prompt / Remind** - Provide a pre-arranged / previously taught cue to remind specific students to engage in the appropriate behavior.
- **Acknowledge students** who appropriately demonstrate the expected behavior.
- **Specifically explain** HOW the behavior did not meet the stated / taught expectation. "It is disrespectful to other students when you _____."
- **Provide a warning** - "Respect a school rule. All students are expected to talk respectfully to staff and students here at ABC School. This is your official warning."
- **Check for student understanding of the behavioral expectations** - "Please summarize what we discussed so I ensure there is no confusion."
- **Evaluate the student's skill repertoire**. Determining if the student is capable of demonstrating the behavioral expectation. Evaluate behavior & academic domains.
- **Determine the FUNCTION** of the misbehavior. All behaviors serve a purpose (function). Determine what the student is gaining or avoiding by misbehaving?
- **Provide a structured choice** - clearly offer a choice between two alternatives and state the consequence for each. "You can work quietly on your assignment now and leave with the class or work with me during lunch."
- **Evaluate ENVIRONMENTAL factors** within the classroom which may be contributing to the misbehavior: Space, Time, Materials, Interactions.
- **Collaborate with colleagues** to identify behavior patterns and trends (class to class, year to year, etc.).
- **Use a variety of consequences**: Positive Reinforcement, Negative Reinforcement, Penalties and Punishments. Remember, punishment is the least effective consequence for students with anti-social behaviors.
- **Evaluate the effectiveness of consequences**. Ineffective consequences must be analyzed and modified. Seek assistance for "out of the box" ideas.
- **Involve a problem-solving team** (See Student Intervention Flow Chart).

Adapted from SBCUSD

Lyon County School District Elementary School 2021-2022 RESTORATIVE DISCIPLINE PLAN				
INFRACTION	**1ST OFFENSE**	**2ND OFFENSE**	**3RD OFFENSE**	**RESTORATIVE PRACTICES**
Battery/Controlled Substances				
Under the influence or possession of alcohol or controlled substances	1-3 days detention/1 day ISS, notify LCSO, p/g notification; Restorative practice must be used here and for all progressive discipline tiers	1-3 days ISS notify LCSO, p/g notification; Restorative practice must be used here and for all progressive discipline tiers	3-5 days ISS, notify LCSO p/g notification; Restorative practice must be used here and for all progressive discipline tiers	Report to DO One-to-one counseling Substance abuse counseling Research project Read aloud/modeling stories Positive Role Play
Distribution of illegal/Controlled substances NRS 392.466(1)	1-3 days Detention/ISS, P/G notified, Notify LCSO, Restorative practice must be used here and for all progressive discipline tiers	3-5 days detention/ISS, P/G notification, Notify LCSO, Possible Expulsion	5-10 days detention/ISS, P/G notification, Notify LCSO, Possible Permanent Expulsion	Report to DO One-to-one counseling Substance abuse counseling Research project Read aloud/modeling stories Positive Role Play
Battery that results in the injury of an employee NRS 392.46 (1)	Notify LCSO, DO, P/G 1-3 days detention/ISS, possible schedule change, Possible Long Term Suspension or Expulsion; Restorative practice must be used here and for all progressive discipline tiers	Notify LCSO, DO, P/G 3-5 days detention/ISS, possible schedule change, possible Long Term Suspension or Expulsion		Report to DO Staff Training Instructional Assessment/refer to MTSS One-to-one counseling Re-teaching expected school behaviors Mediation

Tobacco, e-cigarettes	P/G notification Restorative practice must be used here and for all progressive discipline tiers	1-3 Days Detention P/G notification, parent meeting	3-5 Days Detention/ISS P/G notification, parent meeting	Health Education One-to-one counseling Substance abuse counseling Research project Read aloud/modeling stories Positive Role Play
INFRACTION	**1ST OFFENSE**	**2ND OFFENSE**	**3RD OFFENSE**	**RESTORATIVE PRACTICES**
Bus/Transportation *Bus Safety Violation	Warning by driver, P/G contact, possible 1-3 lunch detentions, Restorative practice must be used here and for all progressive discipline tiers	1st bus referral to admin: Admin notifies P/G, possible 1-3 detentions, possible 1-3 days transportation suspension	2nd bus write up turned into admin: Admin notifies P/G, Possible 3-5 days detention, possible 3-5 days transportation suspension, conference with P/G, bus driver, administrator, and student, behavior contract review with documented interventions and collected data. 3rd bus write up, possible long-term/ permanent suspension from the bus *Pursuant to NRS 392.140 suspension from transportation privileges does not excuse a student from school attendance	● Reteach bus behaviors ● School-wide transportation assembly ● Mediation ● Pre-correction ● Community service ● Alternate transportation schedule

Electronic Devices Cell Phones/Pagers/ Musical Device/Etc.	Warning Restorative practice must be used here and for all progressive discipline tiers	Teacher confiscates device and returns at end of class/day, contact P/G	Teacher confiscates device and turns into office. P/G notified, returned at end of day at discretion of admin, possible 1-3 days detention 4th offense: Teacher confiscates device, turns into office, P/G conference and returned only to P/G, possible 3-5 days detention Additional infractions = 3-10 days detention/ISS, P/G correspondence letter sent home device returned end of school year	● Parent/Guardian conference ● Check-in/Check-out ● Restorative mediation ● Cell Phone contract
Refer to LCSD Policy EDBB that covers the use of cellular telephones & other electronic devices Please refer to Lyon County School District website for Internet Use Policy. This policy is signed by all parents and students at the beginning of each school year.				
INFRACTION	**1ST OFFENSE**	**2ND OFFENSE**	**3RD OFFENSE**	**RESTORATIVE PRACTICES**
Classroom/Campus violations				
Cheating/Plagiarism	Parent contact; 1-3 days detention; completion of assignment at alternate time/location, P/G notification; Restorative practice must be used here and for all progressive discipline tiers	3-5 days detention, redo assignment for partial credit, P/G notification	1-3 days ISS; loss of credit on assignment. P/G notification	● Make-up assignment ● Instructional intervention ● Alternate assignment ● research on cheating/plagiarism

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Disrespect to Employee/Student/Property	Warning, Possible 1-3 days detention for minor offenses; possible 3-5 days detention for more serious offenses, P/G notified Restorative practice must be used here and for all progressive discipline tiers	Possible 3-5 days detention for minor offences; Possible 0.5-3 days ISS for more serious offenses, P/G notified.	Possible .5-3 days ISS. P/G notified, and possible referral to MTSS	• Apology letter/in person • Restorative Mediation • Service opportunities • Social skills groups • MTSS Intervention supports
Disruptive Behavior	Warning; possible 1-3 days detention, P/G notification Restorative practice must be used here and for all progressive discipline tiers	Possible 3-5 days detention, P/G notification	Possible .5-3 days ISS; P/G meeting, possible referral to MTSS	• Reteach appropriate behavior • Make up lost time • Refocus area/activity • Restorative circle • MTSS intervention supports
Insubordination	Warning, Possible 1-3 days detention, P/G notification; Restorative practice must be used here and for all progressive discipline tiers	Possible 1-3 days detention, P/G notification, Restorative conference	Possible 3-5 days detention or 1-3 days ISS; P/G conference, Restorative Conference, possible referral to MTSS	• Reteach appropriate expectations • Make up lost time/work • Refocus area/activity • Refer to school counselor • MTSS intervention supports
INFRACTION	**1ST OFFENSE**	**2ND OFFENSE**	**3RD OFFENSE**	**RESTORATIVE PRACTICES**
Throwing/Flicking Rocks	Warning Restorative practice must be used here and for all progressive discipline	Possible 1-3 days detention, P/G notification	Possible 3-5 days detention, P/G notified/meeting,	• Reteach • Model playground expectations • Alternate activity

	tiers			● School-wide expectation assembly
Vandalism/Destruction of Property	Student pays or fixes, possible 1-3 days detention; P/G Notification; Restorative practice must be used here and for all progressive discipline tiers; Over $250: LCSO may be notified.	Student pays or fixes, possible 3-5 days detention or possible .5-1 Day ISS; P/G Notification; Restorative practice must be used here and for all progressive discipline tiers; Over $250: LCSO may be notified.	Student pays or fixes, possible 1-3 Day ISS; P/G Required Conference; Restorative practice must be used here and for all progressive discipline tiers; Over $250: LCSO may be notified.	● Service opportunities ● campus beautification ● Restorative Conference ● Alternate activity ● Start MTSS
Serious Disruption	Possible 1-5 days detention, P/G notified. Restorative practice must be used here and for all progressive discipline tiers	Possible 3-5 days detention or .5-3 days ISS, P/G notified, possible MTSS referral.	Possible 1-5 days ISS/OSS, P/G conference, referral to MTSS, possible LCSO notification for "Disturbance of School".	● Reteach appropriate behavior ● Make up lost time ● Restorative Mediation/Conference ● Refocus area ● Plan of assistance ● Safety plan ● Referral to MTSS

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Bullying/Cyber-bullying (as defined by NRS 388.121-129)	**Refer to LCSD Policy JFCC, Safe and Respectful learning environment- anti-bullying, that covers this infraction.**			
INFRACTION	**1ST OFFENSE**	**2ND OFFENSE**	**3RD OFFENSE**	**RESTORATIVE PRACTICES**
Bullying/Cyber Bullying/Harassment/Intimidation	1. 1-5 Days Detention/1-3 Days ISS depending on nature and severity of incident.* 2. Mandatory notification of parents by telephone and/or writing. Brief social/ behavioral intervention with school counselor to inform student of unacceptable behaviors and socially acceptable alternative behaviors. Student must complete an oral or written reflection about his or her behavior and identify acceptable alternatives. 3. Restorative practice must be used here and for all progressive discipline tiers	1. 1-3 Days ISS/OSS (in-school or out-of-school), depending on nature/severity of incident.* 2. Notification of parents by telephone and/or writing. Brief social/behavioral intervention with counselor to inform students of unacceptable behaviors and socially acceptable alternative behaviors. Student must complete an oral or written reflection about his or her behavior and identify acceptable alternatives.	1. 4-10 Days ISS/OSS depending on severity of incident.* 2. Notify parents by phone/writing. Brief social/ behavioral intervention with counselor to inform student of unacceptable behaviors and socially acceptable alternative behaviors. Student completes oral or written reflection about his/her behavior and identify acceptable alternatives. Mandatory parent conference and behavioral contract (student remains in detention until conference is held and contract is signed).	*As required by LCSD policy JGA, law enforcement will be contacted if the student's actions constitute a Section A offense under the policy.Nature and severity of the infractions will determine actions taken.

Bullying-False Reporting (SB 164)	Possible 1-5 days lunch detention P/G notified; Restorative practice must be used here and for all progressive discipline tiers	Possible 5-10 days lunch detention; P/G notified, Referral to MTSS	1-3 days ISS/OSS, P/G notified, Referral to MTSS	
Dress Code Violations	Warning, corrected; Restorative practice must be used here and for all progressive discipline tiers	Warning/Possible 1 day of detention, P/G notified	1-3 days detention; P/G contact	• School provided items • make up missed time • Plan of assistance • Restorative conference
Please refer to Lyon County School District website for clarification of our Dress Code Policy				
INFRACTION	**1ST OFFENSE**	**2ND OFFENSE**	**3RD OFFENSE**	**RESTORATIVE PRACTICES**
Dishonesty to Administrator	Consequence doubles depending on infraction Parent contact made; Restorative practice must be used here and for all progressive discipline tiers	To be determined by administration, Parent contact made	To be determined by administration/ISS/OSS/ LCSD contacted	
Fireworks or Similar Devices	Possible 1-10 days detention/ISS, depending on severity & usage - notify LCSO, P/G notified; Restorative practice must be used here and for all progressive discipline tiers	Possible 5-10 days detention/ISS/OSS (dependent on severity) - notify LCSO, P/G notified, Refer to MTSS	Possible ISS/OSS/Expulsion	• Report to DO • Restorative conferences/mediation • Safety plan • Check-in, Check-out • Refer to MTSS

False Fire Alarm	1-3 days detention/ISS, notify LCSO, P/G notified; Restorative practice must be used here and for all progressive discipline tiers	1-5 days ISS/OSS, notify LCSO, P/G notified, Refer to MTSS	5-10 days ISS/OSS, notify LCSO, P/G notified, Refer to MTSS	• report to DO • Education with first responders • Refer to MTSS • Restorative conference/mediation
Fighting/inciting/ threatening students	Possible 1-3 days detention or .5-3 days ISS/OSS, P/G notified; Restorative practice must be used here and for all progressive discipline tiers	Possible 3-5 days detention/ISS or .5-3 days OSS, conference with P/G and admin/counselor. Refer to MTSS, Restorative conference/mediation	Possible 5-10 days detention/ISS, or 1-5 days OSS??; notify LCSO; behavior contract, P/G notified, Refer to MTSS, Restorative conference/mediation	• Anger management group • social stories • Restorative conference/mediation • Referral to Counselor/MTSS
Forgery/altering school docs	Possible 1-3 days detention, P/G notified; Restorative practice must be used here and for all progressive discipline tiers	Possible 3-5 days detention,P/G conference	Possible 5-10 days detention, P/G conference, refer to MTSS	
INFRACTION	**1ST OFFENSE**	**2ND OFFENSE**	**3RD OFFENSE**	**RESTORATIVE PRACTICES**
Gang Identifiers: Parent Conference on all Gang Identifiers	Possible 1-3 days detention/ISS, Gang/ Behavior Contract, notify LCSO, P/G notification; Restorative practice must be used here and for all progressive discipline tiers	3-5- days detention/ISS, Gang/Behavior contract, notify LCSO/Work with SRO, P/G notified, refer to MTSS	Possible 1-3 days ISS notify LCSO/work with SRO, P/G notified, refer to MTSS	• Check-in Check-out • MTSS interventions • Safety Plan • Alternate schedule/setting • Restorative Conferences/Mediation

Off Campus against Parent Request	P/G notified and administration decides on consequence; Restorative practice must be used here and for all progressive discipline tiers	3-5 days detention; P/G notified	.5-3 days ISS, P/G notified	• Check-in, Check-out • MTSS interventions • Safety Plan • Alternate schedule/setting
Profanity/Offensive Language: written & oral				
Directed at a peer	Warning, Possible P/G notification; Restorative practice must be used here and for all progressive discipline tiers	1-3 days Detention, P/G notification	3-5 days Detention, P/G notification	• Reteach expectations • Apology • Brainstorm use of alternate words • Model appropriate dialogue • Mediation • Research paper/essay
Directed at a LCSD Employee	1-3 days Detention, P/G conference; Restorative practice must be used here and for all progressive discipline tiers	3-5 days Detention, P/G conference,	.5-2 days ISS; P/G conference, refer to MTSS, Restorative conference/mediation	• Reteach expectations • Apology • Brainstorm use of alternate words • Model appropriate dialogue • Mediation • Research paper/essay
INFRACTION	**1ST OFFENSE**	**2ND OFFENSE**	**3RD OFFENSE**	**RESTORATIVE PRACTICES**
Public Display of Affection	Warning Restorative practice must be used here and for all progressive discipline tiers	P/G notification;	Possible 1-3 days Detention; P/G notification	

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Rough play/horseplay	Warning Restorative practice must be used here and for all progressive discipline tiers	Possible 1-3 days detention; P/G notification;	Possible 1-3 days Detention; P/G notification	● Reteach expectations ● Model appropriate behavior ● Alternate activity ● Restorative mediation
Physical Aggression	Possible 1-3 days detention, P/G notification; Restorative practice must be used here and for all progressive discipline tiers	Possible 3-5 days detention, P/G notification	.5-3 days ISS; P/G notification	● Refer to school counselor ● Anger management ● Social groups ● Restorative mediation
Inappropriate/ Vulgar Touching/ Gestures/ Exposure	To be determined by Administration. P/G notification. School Resource Officer Notification; Restorative practice must be used here and for all progressive discipline tiers	To be determined by Administration. P/G notification. School Resource Officer Notification.	To be determined by Administration. P/G notification. School Resource Officer Notification.	● Refer to school counselor ● Refer to outside resource agency ● Safety Plan
Attendance/ Tardies	See attendance/tardy policy for school year	See attendance/tardy policy for 2 school year	See attendance/tardy policy for school year	
Truant	Possible 1-3 detentions, P/G notification; Restorative practice must be used here and for all progressive discipline tiers	Possible 3-5 days detention, P/G notification	Possible 5-10 days detention or; P/G conference	

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INFRACTION	1ST OFFENSE	2ND OFFENSE	3RD OFFENSE	RESTORATIVE PRACTICES
Without pass/Out of Assigned Area	Conference/Warning Restorative practice must be used here and for all progressive discipline tiers	P/G notified	Possible 1-3 days detention; P/G conference	
Firearm/Dangerous Weapons NRS 392.466(2)	Expulsion for a period of not less than one year; notify LCSO; Restorative practice must be used here and for all progressive discipline tiers	Permanent Expulsion		
Weapons (not classified as a Dangerous Weapon)	Possible 1-3-days detention/ISS, Possibly notify Law Enforcement; Restorative practice must be used here and for all progressive discipline tiers	Possible 3-5 days detention/ISS, possible expulsion, P/G conference, possibly notify Law Enforcement, refer to MTSS	Possible 5-10 days ISS/OSS, P/G conference possible permanent expulsion, possible notify Law Enforcement, Refer to MTSS	• Report to DO • Report to LCSO • Restorative conference3 • Safety plan • Check-in Check-out • MTSS interventions
Stolen Property/ Possession of Stolen Property/ Larceny	Possible 1-3 days detention; Possible notification of LCSO for any item stolen over $250, restitution, P/G notification; Restorative practice must be used here and for all progressive discipline tiers	Possible 1-5 days Detention/ISS; notify LCSO if over $250, restitution, P/G conference	Possible 3-5 days ISS/OSS; notify LCSO if over $250, restitution, P/G conference	• Restitution • Restore or replace property • Restorative mediation/conference • Check-in, Check-out

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***The severity of some discipline infractions may dictate more serious consequences.**
***Per JG Discipline Policy: 1-10 days is defined as short term suspension, 11-179 days is defined as long term suspension, Expulsion is defined as up to 1 year/180 days**
***All consequences are administered at the discretion of the LCSD designated administrator.**
***Criminal offenses will be reported to the LCSO.**
***School is not responsible for lost or stolen items**
***Bus/transportation -student will not be removed from bus on the same trip of infraction**
***School implements several proactive measures to support student success**
***School promotes a learning approach regarding disciplinary infractions & exercises restorative justice opportunities, when applicable.**
***School's progressive discipline plan addresses all incidents as outlined in Section VII of the LCSD Discipline Policy JG"**

Please note that this is a supplementary document to LCSD Board Policy JG.
For specific information about discipline infractions and applicable NRS, including that for alternative placement and transportation, refer to LCSD Policy JG.
* All infractions and consequences require parent/guardian notification.
* All consequences are administered at the discretion of the school administrator(s) and in accordance with LCSD Board Policy.

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Temporary Alternative Placement

Should a student reach the end of the classroom discipline ladder and in the judgment of the teacher has engaged in behavior that seriously interferes with teaching and learning, the student shall be sent to the Principal with a written referral indicating that the student has been removed from class pursuant to NRS 392.4645. Once this point is reached, all steps outlined in NRS 392.4645 (SB 386) dealing with temporary removal from the classroom will be specifically followed.

**** An instructional intervention plan must be started with the teacher.**

As outlined in NRS 392.4647, selected certified staff will review an alternative placement and plan with administration should a teacher request temporary removal of a student.

Restorative Practices: **Campus Beautification** **Meet with counselor** **Lunchroom Clean-up**	**Mediation** **verbal apology** **Refocus form with adult** **write a letter**	**restorative questions (https://t.ly/7XJlb)** **teach and role play** **Check-in/Check-out w/adult**

Lyon County School District

Intermediate/Middle School

2021-2022 RESTORATIVE DISCIPLINE PLAN

INFRACTION	1ST OFFENSE	2ND OFFENSE	3RD OFFENSE	RESTORATIVE PRACTICES
Alcohol/Controlled Substances				
Under the Influence or In Possession of...	5 days AP, mandatory referral for intervention and law enforcement contacted; Restorative practice must be used here and for all progressive discipline tiers	10 days AP, mandatory referral for intervention and law enforcement contacted		• Meet with counselor • Educational Project • Service opportunities
Distribution of...	10 days AP pending possible long-term suspension, mandatory intervention counseling and law enforcement contacted; Restorative practice must be used here and for all progressive discipline tiers	10 days AP pending possible expulsion, mandatory intervention counseling and law enforcement contacted	10 days AP pending possible permanent expulsion, mandatory intervention counseling and law enforcement contacted	• Meet with counselor • Educational project
Altering School Records (attendance, grades, etc.)				
	1-3 days AP; Restorative practice must be used here and for all progressive discipline tiers	3-5 days AP, behavior plan implemented	5-10 days of AP, 2nd behavior plan implemented	• Educational project
Bullying/Cyberbullying/Harassment Confirmed				
	Parent contacted, 3-5 days detention or 1-3 days AP; Restorative practice must be used here and for all progressive discipline tiers	Parent meeting, behavior contract, 3-5 days of AP	5-10 days of AP with possible long-term suspension. Notify LCSO for possible citation.	• Meet with counselor • Educational Project

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INFRACTION	1ST OFFENSE	2ND OFFENSE	3RD OFFENSE	RESTORATIVE PRACTICES
Cheating/Plagiarism				
	Student will be required to demonstrate mastery of assignment standards; Restorative practice must be used here and for all progressive discipline tiers	Required student intervention team/parent teacher conference meeting.	Administrator Discretion	• Meet with counselor
Disruptive Behavior				
	Follow classroom progressive discipline plan	Follow classroom progressive discipline plan. Teacher notifies parents; Restorative practice must be used here and for all progressive discipline tiers; Instructional intervention must be put into place now.	Follow classroom progressive discipline plan. SST/parent teacher conference required.	• PBIS Tier 1 Strategies
Conduct prohibited by city, state, and federal law				
	TBD by Deputy Superintendent and notification of SRO; Restorative practice must be used here and for all progressive discipline tiers	TBD by Deputy Superintendent and notification of SRO	TBD by Deputy Superintendent and notification of SRO	
Disorderly Conduct (A minor disorderly and disruptive behavior not responsive to discipline or control)				
Unsafe Behavior	1-5 days LD; Restorative practice must be used here and for all progressive discipline tiers	1-3 days AP	3-5 days AP and behavior plan implemented	• Meet with Counselor • Educational project • Apology Letter • Mediation
Aggressive Behavior *(Includes Pushing, Shoving, and Kicking)*	1-5 days LD; Restorative practice must be used here and for all progressive discipline tiers	1-3 days AP	3-5 days AP and behavior plan implemented	• Meet with Counselor • Educational Project • Apology Letter • Mediation
INFRACTION	**1ST OFFENSE**	**2ND OFFENSE**	**3RD OFFENSE**	**RESTORATIVE PRACTICES**

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Unwanted Physical Contact	1-5 days LD; Restorative practice must be used here and for all progressive discipline tiers	1-3 days AP	3-5 days AP and behavior plan implemented	• Meet with Counselor • Educational project • Apology Letter • Mediation
False Fire Alarm	5-10 days AP; LCSO & LCFD notified; Restorative practice must be used here and for all progressive discipline tiers	10 days AP pending possible long-term suspension; LCSO and LCFD notified		• Meet with Counselor • Educational Project
Threat To School	10 days AP pending possible long-term suspension; LCSO; Restorative practice must be used here and for all progressive discipline tiers			• Meet with Counselor • Educational Project • Apology LEtter
Willful Disobedience/Insubordination				
	1-5 days LD: Restorative practice must be used here and for all progressive discipline tiers; Instructional interventions need to be put into place now and all progressive discipline tiers	1-3 days AP	3-5 days AP and behavior plan implemented	• Meet with Counselor • Educational Project • Apology Letter • Mediation
Damaging School Property/Vandalism/Theft				
< $250	3-5 days AP; Restorative practice must be used here and for all progressive discipline tiers	5-10 days AP	Administrator Discretion	• Meet with Counselor • Educational Project • Service Opportunities

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INFRACTION	1st OFFENSE	2nd OFFENSE	3rd OFFENSE	RESTORATIVE PRACTICES
> $250	3-5 days AP; cited with LCSO; Restorative practice must be used here and for all progressive discipline tiers	5-10 days AP; cited with LCSO	5-10 days AP; cited with LCSO	• Meet with Counselor • Apology Letters • Community Service
Dishonesty to Administrator				
	Consequences double based on infraction; Restorative practice must be used here and for all progressive discipline tiers	Consequences double based on infraction	Consequences double based on infraction	• Apology Letter
Firearm/Dangerous Weapon*				
	5-10 days short term suspension, possible long-term suspension, Notify Law Enforcement, Possible expulsion; Restorative practice must be used here and for all progressive discipline tiers	10 days OSS, Notify Law Enforcement, Possible expulsion		• Counselor support • SRO support
Possession of knives or weapons that are not defined as dangerous under NRS 392.466(8), including but not limited to pocket knives *Brandishing or displaying such a weapon may result in additional consequences*	Confiscated/ Parents must retrieve; *1-5 days APEP, possible law enforcement contact*	Confiscated/ Parents must retrieve/ 1 day APEP *5-7 days APEP, possible law enforcement contact*	Confiscated/ Parents must retrieve/ 2 day APEP *10 days APEP, possible law enforcement contact*	• Reflection inquiry • School safety research • Counselor support • SRO support Restorative practice must be used here and for all progressive discipline tiers. The purpose of the weapon must be taken into account when disciplining.

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INFRACTION	1st OFFENSE	2nd OFFENSE	3rd OFFENSE	RESTORATIVE PRACTICES
Forgery				
	3-5 days LD or 1 day AP; Restorative practice must be used here and for all progressive discipline tiers	2-3 days AP	Administrator Discretion	• Meet with Counselor • Mediation
Gang Activity/Identifiers				
	1-3 days AP; notification of LCSO; Restorative practice must be used here and for all progressive discipline tiers	3-5 days AP; notification of LCSO	10 days AP with possible long-term suspension; possible notification of LCSO	• Meet with Counselor
Habitual Disciplinary Problem				
5 suspensions in a school year of 3 or more days	10 days AP pending possible long-term suspension; Restorative practice must be used here and for all progressive discipline tiers; Instructional interventions must be in place here and all progressive discipline tiers			
Imitation of Controlled Substance				
Use or Possession	3-10 days AP; Restorative practice must be used here and for all progressive discipline tiers	10 days AP behavior plan implemented	10 days AP; behavior plan revised/reviewed; possible notification of LCSO	• Meet with Counselor • Educational Project
Distribution of	10 days AP; behavior plan implemented Restorative practice must be used here and for all progressive discipline tiers	10 days AP pending possible long-term suspension		• Meet with Counselor • Educational Project

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INFRACTION	1st OFFENSE	2nd OFFENSE	3rd OFFENSE	RESTORATIVE PRACTICES
Incendiary Device (lighters, snappers, poppers, firecrackers, stink bombs)				
	1-5 days LD or 1-3 days AP depending on severity; possible notification of LCSO; Restorative practice must be used here and for all progressive discipline tiers	3-5 days AP; possible notification of LCSO; behavior contract implemented	10 days AP; possible notification of LCSO; behavior contract reviewed/revised	• Meet with Counselor • Educational Projects • Apology Letters • Service Opportunities
Inappropriate Dress				
	Warning-corrected; Parent contacted; Restorative practice must be used here and for all progressive discipline tiers	1-3 days LD-corrected	1-3 days APEP	• Educational Project • Service Opportunity • Meet with resource coordinator
Laser Pointer				
	1-3 days of LD; laser pointer is taken and parent can pick it up; Restorative practice must be used here and for all progressive discipline tiers	1-3 days of AP, parent notified and laser pointer is not returned.	3-5 days of AP, parent notified, laser pointer is not returned, behavior contract.	• Educational Project • Apology Letter
Public Display of Affection				
	Warning	1-3 days LD; Restorative practice must be used here and for all progressive discipline tiers	Administrator Discretion	• Meet with Counselor • Tier 1 PBIS strategies

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INFRACTION	1st OFFENSE	2nd OFFENSE	3rd OFFENSE	RESTORATIVE PRACTICES
Serious School Disruption				
	3-5 days AP; possible notification of LCSO; behavior plan; Restorative practice AND Instructional interventions must be used here and for all progressive discipline tiers	5-10 days AP; 2nd behavior plan; possible notification of LCSO	10 days AP; behavior plan is reviewed/revised; possible notification of LCSO	• Meet with Counselor • Educational Project • Apology Letter • Mediation
Tardies				
	See Tardy Policy	See Tardy Policy	See Tardy Policy	• Educational Project
Technology Violations/Internet Violations				
Accessing Unapproved Website	1-5 days LD; Restorative practice must be used here and for all progressive discipline tiers	1-3 days AP	3-5 days AP	
Pornographic/Unsuitable Material	1-5 days AP; parent conference; Restorative practice must be used here and for all progressive discipline tiers	5-10 days AP; computer privileges revoked for 30 days, parent conference	10 days AP and computer privileges revoked for a time TBD by administration	• Meet with Counselor • Educational Project
Tobacco and Related Products (Possession or Consumption)				
	1-3 days AP; Restorative practice must be used here and for all progressive discipline tiers	3-5 days AP	7-10 days AP	• Meet with Counselor • Educational Project
Transportation/Bus Stop Violation				
	1-5 days LD; possible 1-5 days off bus; Restorative practice must be used here and for all progressive discipline tiers	3-5 days LD or 1-3 days AP; possible bus removal	3-5 days of AP and bus privilege revoked for a time TBD by administration.	• Meet with Counselor • Educational Project • Mediation • Service Opportunity

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INFRACTION	1st OFFENSE	2nd OFFENSE	3rd OFFENSE	RESTORATIVE PRACTICES
Truancy				
	5 days LD; Restorative practices AND Instructional interventions must be used here and for all progressive discipline tiers.	5-10 days LD or1 day AP	3 days AP; notify LCSO for citation	• Meet with Counselor • Service Opportunities
Unauthorized Area				
Without a Hall Pass	Warning; possible truancy; Restorative practice must be used here and for all progressive discipline tiers; Instructional interventions must be in place now and all progressive discipline tiers.	1-3 days LD; possible truancy	3-5 days LD; possible truancy	• Educational Project • Service Opportunities
Out of Assigned Area	1-5 days LD; possible truancy; Restorative practice must be used here and for all progressive discipline tiers; Instructional interventions must be in place here and all progressive discipline tiers.	1-3 days AP; possible truancy	3-5 days AP; possible truancy	• Educational Project (Poster, Research, Essay, Refocus Form, Etc.) • Apology letters
Violence to Student				
One sided	5 days AP with fight contract; possible notification of LCSO; Restorative practice must be used here and for all progressive discipline tiers	10 days AP pending possible long-term suspension or expulsion depending on severity; 2nd behavior plan; possible notification of LCSO	10 days AP pending possible long-term suspension or expulsion depending on severity; 3nd behavior plan; possible notification of LCSO	• Meet with Counselor (School, Project Success, Etc. • Educational Project (Poster, Research, Eassy, Refocus Form, Etc.) • Apology letters • Service Opportunities

INFRACTION	1st OFFENSE	2nd OFFENSE	3rd OFFENSE	RESTORATIVE PRACTICES
Fight	1 to 5 days AP; fight contract implemented; possible notification of LCSO; Restorative practice must be used here and for all progressive discipline tiers	5 to 10 days AP 2nd fight contract; possible notification of LCSO	10 days AP with possible long-term suspension; possible notification of LCSO	• Meet with Counselor (School, Project Success, Etc. • Educational Project (Poster, Research, Eassy, Refocus Form, Etc.) • Apology letters • Service Opportunities
Inciting/Threatening/Videotaping/Distribution of a videoed Fight	1-5 days AP; Restorative practice must be used here and for all progressive discipline tiers	5-10 days AP; behavior plan implemented	10 days AP; behavior plan revised/reviewed; possible notification of LCSO	• Meet with Counselor (School, Project Success, Etc. • Educational Project (Poster, Research, Eassy, Refocus Form, Etc.) • Apology letters • Service Opportunities
Violence to Staff				
Threat to staff	5-10 days AP; possible law enforcement contact depending on severity; behavior plan implemented; Restorative practice must be used here and for all progressive discipline tiers; instructional interventions must be place now and all progressive discipline tiers	10 days AP pending possible long term suspension; LCSO notified; behavior plan revised/reviewed	10 days AP pending possible long term suspension; LCSO notified; behavior plan revised/reviewed	• Meet with Counselor (School, Project Success, Etc. • Educational Project (Poster, Research, Eassy, Refocus Form, Etc.) • Mediation • Service Opportunities

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INFRACTION	1st OFFENSE	2nd OFFENSE	3rd OFFENSE	RESTORATIVE PRACTICES
Battery that results in the bodily injury of an employee of the school	10 days AP pending possible long term suspension; LCSO contacted depending on severity; Restorative practice must be used here and for all progressive discipline tiers; Instructional interventions must be in place here and for all progressive discipline tiers.	10 days AP pending possible permanent expulsion; law enforcement contacted depending on severity		• Meet with Counselor (School, Project Success, Etc. • Educational Project (Poster, Research, Eassy, Refocus Form, Etc.) • Apology letters • Service Opportunities
Vulgar Language/Obscenities/Profanity				
Non-direct outside classroom	Warning	2-5 days LD; Restorative practice must be used here and for all progressive discipline tiers	1-2 days AP	• Meet with Counselor (School, Project Success, Etc. • Educational Project (Poster, Research, Eassy, Refocus Form, Etc.) • Apology letters • Mediation • Service Opportunities
Non-direct inside classroom	1-3 days LD or 1-3 days AP depending on severity; Restorative practice must be used here and for all progressive discipline tiers	1-3 days AP	3-5 days AP	• Meet with Counselor (School, Project Success, Etc. • Educational Project (Poster, Research, Eassy, Refocus Form, Etc.) • Apology letters • Mediation • Service Opportunities
Directed at peer	1-3 days LD or 1-3 days AP depending on severity; Restorative practice must be used here and for all progressive discipline tiers	1-3 days AP	3-5 days AP	• Meet with Counselor (School, Project Success, Etc. • Educational Project (Poster, Research, Eassy, Refocus Form, Etc.) • Apology letters • Mediation

INFRACTION	1st OFFENSE	2nd OFFENSE	3rd OFFENSE	RESTORATIVE PRACTICES
Directed at LCSO employee	1-3 days AP; Restorative practice must be used here and for all progressive discipline tiers; Instructional interventions must be in place here and for all progressive discipline tiers.	3-5 days AP	5-10 days AP	• Meet with Counselor (School, Project Success, Etc. • Educational Project (Poster, Research, Eassy, Refocus Form, Etc.) • Apology letters • Mediation • Service Opportunities
Indecent Exposure	1-5 days AP, parent conference, possible behavior plan, LCSO notified; Restorative practice must be used here and for all progressive discipline tiers	5-10 days AP; behavior plan; LCSO notified	10 days AP; possible notification of LCSO; behavior contract reviewed/revised	• Meet with Counselor (School, Project Success, Etc. • Educational Project (Poster, Research, Eassy, Refocus Form, Etc.) • Apology letters • Mediation Service Opportunities

***The severity of some discipline infractions may dictate more serious consequences.**	***All consequences are administered at the discretion of the LCSD designated administrator.**	
ISS = In School Suspension \ OSS = Out of School Suspension APEP = Alternative Placement Education Program	**Alternative Placement (AP) = ISS/APEP/OSS (administrator discretion)**	
Parent contacted when student receives administrative consequences	**Parent conference required on 2nd and 3rd offenses for most infractions/behavior plan**	
See LCSD Policy JG for definition of long term suspension, expulsion, & permanent expulsion		
Temporary Alternative Placement		
Should a student reach the end of the classroom discipline ladder and in the judgement of the teacher engaged in behavior that seriously interferes with teaching and learning, the student shall be sent to the Principal with a written referral indicating that the student has been removed from class pursuant to NRS 392.4645. Once this point is reached, all steps outlined in NRS 293.4645 dealing with temporary removal from the classroom will be specifically followed. Restorative practice AND instructional interventions must be used here and for all progressive discipline tiers.		

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Proactive Measures/Positive Behavior Systems (PBS)			
Lyon County School District implements several proactive measures to support student success.			
Restorative Justice			
Lyon County School District promotes a learning approach regarding disciplinary infractions & exercises restorative justice opportunities.			
Lyon County School District's progressive discipline plan addresses all incidents as outlined in Section VII of the LCSD Discipline Policy JG			
***Consequences may not apply to all students.**			

Lyon County School District High School 2021-2022 RESTORATIVE DISCIPLINE PLAN				
INFRACTION	**1ST OFFENSE**	**2ND OFFENSE**	**3RD OFFENSE**	**RESTORATIVE PRACTICES**
Alcohol (and/or Drugs/illegal substance)				
Under influence or possession of	7 days short-term suspension, may be reduced with completion of project success; Notify Law Enforcement for citation; Restorative practice must be used here and for all progressive discipline tiers	10 days short-term, Notify Law Enforcement	10 days short-term suspension, Notify Law Enforcement. Possible long-term suspension	• Report to NIAA • Completion of Drug and Alcohol Packet • Project success/ Counseling
Distribution of illegal substances	Notify LCSO, 10 days short-term suspension, Send home with P/G; Possible long-term suspension/expulsion. Behavior Success Plan; Restorative practice must be used here and for all progressive discipline tiers	Notify LCSO, 10 days short-term suspension, Send home with P/G; Possible Long Term Suspension/Expulsion	Notify LCSD, 10 days short-term suspension, Send home with P/G; Possible Long Term Suspension/Expulsion	• Project success/ Counseling
Electronic Devices: Cell Phones, etc. viewable by staff while class is in session unless permission given	Teacher confiscates device and returns at end of class, electronic referral. Loss of early out; Restorative practice and instructional intervention must be used here and for all progressive discipline tiers	Teacher confiscates device and turns it into office/returned end of day at discretion of administrator/e-referral/3-5 days detention. Loss of early out	Teacher confiscates device, turns it into office, parent/ guardian conference and returned only to P/G; 1-3 days APEP. Loss of early out	• Re-teach technology use expectations. • Reflection inquiry

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INFRACTION	1ST OFFENSE	2ND OFFENSE	3RD OFFENSE	RESTORATIVE PRACTICES
Cheating/Plagiarism (Academic Dishonesty)	Possible loss of credit on assign/test and/or 1-3 days of APEP/Teacher contacts parent; Restorative practice and instructional intervention must be used here and for all progressive discipline tiers	1-5 days of APEP, possible loss of credit on assign/test; Teacher contacts parent or guardian	5-10 days of APEP, possible loss of credit on assign, Parent Conference	• Student still completes assignment/exam • Conference with admin/counselor • Research assignment • Reflection inquiry
Classroom/Campus violations				
Disrespect to Employee	3-5 days detention; Restorative practice and instructional intervention must be used here and for all progressive discipline tiers	1-3 days APEP	3-5 days APEP and Student Success Plan	• Conference with admin/counselor • Apology letter • Positive role playing • Reflection inquiry
Disruptive Behavior	1-5 days detention; Restorative practice and instructional intervention must be used here and for all progressive discipline tiers	1-3 days APEP	3-5 days APEP and Student Success Plan	• Conference with admin/counselor • Reflection inquiry • Make up missed instructional time • Apology letter
Insubordination	1-5 days detention; Restorative practice and instructional intervention must be used here and for all progressive discipline tiers	1-3 days APEP	3-5 days APEP and Student Success Plan	• Conference with admin/counselor • Reflection inquiry • Apology letter • Meeting with staff member/parent
Bullying/Cyber-bullying/Harassment/Hazing/Racial Slur	1-3 days short-term suspension/ OSS depending on Severity and possible Student Success Plan P/G Notified; Restorative practice must be used here and for all progressive discipline tiers	Notify LCSO for possible citation, 3-5 days short-term suspension, Habitual Discipline Behavior Contract, P/G	Notify LCSO for citation, 5-10 days OSS,P/G Notified, Possible long-term suspension	• Conference with admin/counselor • Completion of education on bullying/harassment/hazing/racial slurs • Bullying laws research and ramifications

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INFRACTION	1ST OFFENSE	2ND OFFENSE	3RD OFFENSE	RESTORATIVE PRACTICES
False Bullying Reporting	1-3 days short-term suspension, P/G Notified; Restorative practice must be used here and for all progressive discipline tiers	3-5 days short-term suspension, possible behavior contract, P/G Notified	10 days short-term suspension, behavior contract, P/G Notified	• Conference with admin/counselor or SRO to discuss false reporting
Vandalism/Destruction of Property	Less than $150: Student pays or fixes and 1-5 days short-term suspension, P/G Notified; Over $150: LCSO notified, 1-5 days short-term suspension or possible long-term suspension P/G Notified; Restorative practice must be used here and for all progressive discipline tiers	Less than $150: Student pays or fixes and 3-7 days short-term suspension, P/G Notified; Over $150: LCSO notified, 3-7 days short-term suspension, P/G Notified. Possible long-term suspension.	Less than $150: Student pays or fixes and 5-10 days short-term suspension, P/G Notified; Over $150 LCSO notified, 5-10 days short-term suspension, P/G Notified. Possible long-term suspension	• Community and/or School Service • Restitution • Repair damages
Serious Disruption: LCSD Student Discipline Policy JG	Notify LCSO for citation of "Disturbance of School". 1-10 days short-term suspension, Behavior Contract, P/G Notified; Restorative practice and instructional intervention must be used here and for all progressive discipline tiers	Notify LCSO for citation of "Disturbance of School". 1-10 days short-term suspension, Habitual Discipline Behavior Contract, P/G Notified. Possible long-term suspension	Notify LCSO for citation of "Disturbance of School". 1-10 days short-term suspension, P/G Notified. Possible Permanent long-term suspension/expulsion for contract violations.	• Conference with admin/SRO. • Student to create plan of re-entry • Make up time missed
Dress Code Violations	Warning, corrected to appropriate clothing	3-5 days detention, corrected, contact parent/guardian; Restorative practice must be used here and for all progressive discipline tiers	1-3 days APEP, parent/guardian conference, student sent home	• Conference with admin/counselor • Time for time • Educational poster/pamphlet
Unauthorized Area	1-3 days lunch detention; Restorative practice must be used here and for all progressive discipline tiers; Instructional intervention to be discussed	1 day APEP.	2 days APEP, student success plan.	• Conference with Admin

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INFRACTION	1ST OFFENSE	2ND OFFENSE	3RD OFFENSE	RESTORATIVE PRACTICES
Dishonesty to Administrator	Consequence doubles depend ending on infraction; Restorative practice must be used here and for all progressive discipline tiers	Consequence doubles dependent on infraction	To be determined by administration/OSS	• Conference with admin/counselor
Fireworks/Explosive Devices	5 days short-term suspension, depending on severity & usage, P/G Notified - notify LCSO, possible long-term suspension/expulsion; Restorative practice must be used here and for all progressive discipline tiers	5-10 days short-term suspension, P/G Notified with possible long-term suspension/expulsion. notify LCSO	10 days short-term suspension pending long-term suspension/expulsion. notify LCSO	• Conference with admin/SRO
False Fire Alarm	5-10 days short-term suspension, P/G Notified notify LCSO; Restorative practice must be used here and for all progressive discipline tiers; instructional intervention to be discussed	10 days short-term suspension, P/G Notified, Notify LCSO, with possible long-term suspension	10 days short-term suspension pending long-term suspension, Notify LCSO	• Conference with admin/SRO • Educational meeting with fire department staff
Fighting/inciting/Threatening Student or Employee	3-10 days APEP, Habitual Discipline Behavior Contract; Restorative practice must be used here and for all progressive discipline tiers; Instructional intervention to be discussed	7-10 days OSS, possible expulsion, deemed "habitual discipline problem" per contract	10 days OSS with possible permanent expulsion, violation of contract	• Referred to project success for anger management. • Peer mediation
Filming of a student in a vulnerable state	1-3 days short-term suspension, P/G Notified, Possible Bullying Investigation; Restorative practice must be used here and for all progressive discipline tiers	3-5 days short-term suspension, P/G Notified, Possible Bullying Investigation	5-7 days short-term suspension, P/G Notified, Possible Bullying Investigation	• Conference with admin/counselor • Research on impact to victims • Legal implications

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INFRACTION	1ST OFFENSE	2ND OFFENSE	3RD OFFENSE	RESTORATIVE PRACTICES
Pre-Arranged Fight/Attack	5-10 days APEP / Contact LCSO/ Contract/ Possible Disturbance of School/ Possible long term suspension; Restorative practice must be used here and for all progressive discipline tiers	10 days APEP/ Contact LCSO/ possible long term suspension/ Contact LCSO/ Possible Disturbance of School	10 days OSS with possible permanent or long term suspension expulsion/ Contact LCSO	• Referred to project success for anger management. • JPO/SRO intervention meeting
Forgery/altering school docs	1-3 days APEP, parent/guardian conference; Restorative practice must be used here and for all progressive discipline tiers. Instructional intervention to be discussed.	5-10 days APEP, parent/guardian conference	10 days OSS, possible expulsion	• Conference with admin/SRO • Educational packet • Legal ramifications research
Gang Identifiers: Parent Conference on all Gang Identifiers	3-5 days short-term suspension, P/G Notified, Gang/Behavior Contract, Notify LCSO; Restorative practice must be used here and for all progressive discipline tiers	5-10 days short-term suspension, P/G Notified, 2nd Gang/Behavior contract, Notify LCSO, Possible long-term suspension	10 days short-term suspension, P/G Notified, Notify LCSO, long-term suspension/expulsion	• Referred to LCSO gang unit. • Conference with admin/counselors/SRO
Hallway Violations	Conference/Warning	1-3 days detention; Restorative practice must be used here and for all progressive discipline tiers	1 day APEP	• Conference with admin
Internet: Misuse/Pornography	1 day detention/short-term suspension and possible denial of privileges depending on severity; Restorative practice must be used here and for all progressive discipline tiers	1-3 days detention/short-term suspension and possible denial of privileges depending on severity, P/G contact.	3-5 days detention/short-term suspension and possible denial of privileges depending on severity, P/G contact.	• Re-teach technology use expectations • Referred to school counselor.

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INFRACTION	1ST OFFENSE	2ND OFFENSE	3RD OFFENSE	RESTORATIVE PRACTICES
Lighter/Matches	1-3 days lunch detention; confiscated; Restorative practice must be used here and for all progressive discipline tiers	1-3 days suspension; confiscated	3-5 days suspension; confiscated; Behavior Contract	• Conference with admin/counselor/SRO depending upon severity
Off Campus against Parent Request (form on file w/office)	Parent notified and parent/guardian/administration decides on consequence; Restorative practice must be used here and for all progressive discipline tiers	1 day APEP, parent/guardian notified	3-5 days APEP, parent/guardian notified	
Profanity: written, gestured & oral				
Non-directed-outside classroom	Admin. warning	1-3 days detention; Restorative practice must be used here and for all progressive discipline tiers	1-3 days suspension	• Referred to project success for anger management. • Reflection inquiry
Directed at a peer	1-3 days lunch detention; Restorative practice must be used here and for all progressive discipline tiers	1-3 days suspension	3-5 days suspension	• Referred to project success for anger management. • Reflection inquiry • Meeting with counselor
Directed at a LCSD Employee	1-3 days suspension; Parent Conf.; Student Success Plan; Restorative practice AND instructional intervention must be used here and for all progressive discipline tiers	3-5 days suspension; Parent Conf.; Student Success Plan	5-10 days suspension; Parent Conf.; Student Success Plan	• Referred to project success for anger management. • Parent conference with teacher and student. • Apology letter • Reflection inquiry
Within classroom/disruption	1-3 days lunch detention and/or 1-3 days suspension depending on severity; Restorative practice AND instructional intervention must be used here and for all progressive discipline tiers	3-5 days suspension, Parent Conf.; Student Success Plan	5-10 days suspension; Parent Conf.; Student Success Plan	• Referred to project success for anger management. • Reflection inquiry

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INFRACTION	1ST OFFENSE	2ND OFFENSE	3RD OFFENSE	RESTORATIVE PRACTICES
Public Display of Affection	Warning	1-3 days detentions; Restorative practice must be used here and for all progressive discipline tiers	1-3 days APEP	• Reflection inquiry • Conference with admin.
Rough play/horseplay	Warning	1-3 days detention, parent/guardian notified; Restorative practice must be used here and for all progressive discipline tiers	1-3 days APEP: parent/guardian notified	• Conference with Admin • Safety in school reteaching
Stolen Property/Possession	3-5 days short-term suspension for any item stolen under $250, restitution, P/G Notified, Notify LCSO; Restorative practice must be used here and for all progressive discipline tiers	5-7 days short-term suspension, restitution, P/G Notified, Notify LCSO., possible long-term suspension	10 days short-term suspension, restitution, P/G Notified, Notify LCSO, possible long-term suspension	• Conference with Admin/SRO/Counselors • Restitution
Burglary	10 x OSS/APEP pending Long Term Suspension. Restorative practice must be used here and for all progressive discipline tiers			• Project success counselor/school counselor meeting • Restitution
Tardies (Each 9 weeks - Cumulative)	WARNING	2nd=1 day lunch detention; Restorative practice must be used here and for all progressive discipline tiers AND instructional intervention discussed	3rd = two lunch detentions 4th=Lunch detentions; possible behavior contract; possible instructional interventions	• Time for time
Teacher's Detention-no show	Referred to administration, 2-5 days detention; Restorative practice must be used here and for all progressive discipline tiers; Instructional intervention discussed.	Referred to administration, 1-3 days APEP	Referred to administration, 3-5 days APEP	• Conference with admin/counselor • Conference with teacher

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INFRACTION	1ST OFFENSE	2ND OFFENSE	3RD OFFENSE	RESTORATIVE PRACTICES
Theft/Possession	1-3 days suspension for any item stolen under $250; Restitution; Restorative practice must be used here and for all progressive discipline tiers	3-5 days suspension; LCSO Notified	10 days OSS, notify LCSO, possible expulsion	• Restitution • Reflection inquiry • Conference with SRO • Conference with PSC/counselor
Tobacco/Imitation Tobacco Products (including vapes)				
Possession or Consumption	1-3 days short-term suspension, P/G Notified; Restorative practice must be used here and for all progressive discipline tiers	3-5 days short-term suspension, P/G Notified	7-10 days short-term suspension, P/G Notified	• Check NIAA • Completion of Tobacco Education with Project Success • Research/presentation
Traffic violations on campus				
Excessive speed, reckless	Loss of parking privileges for one week, 1-5 days detention; Restorative practice must be used here and for all progressive discipline tiers	Loss of parking privileges for two weeks, 1-5 days APEP	Loss of parking privileges for school year, 5-10 days APEP	• Completion of online DMV exam • Conference with admin/SRO • Research/presentation
Parking Violations	Warning	Loss of parking privileges for two weeks, 1-5 days APEP; Restorative practice must be used here and for all progressive discipline tiers	Loss of parking privileges for school year, 5-10 days APEP	• Completion of online DMV exam • Conference with admin/SRO • Research/presentation
Violating school bus rules or other school traffic/transportation rules	* Violation of bus rules will be addressed as if they took place in the classroom setting; Restorative practice must be used here and for all progressive discipline tiers		* Students will not be removed at the time of incident, but may lose future bus privileges.	• Review of transportation pamphlet

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INFRACTION	1ST OFFENSE	2ND OFFENSE	3RD OFFENSE	RESTORATIVE PRACTICES
Truant	1 - 3 days Lunch Detention, parent/guardian notified Loss of early out; Restorative practice AND Instructional intervention must be used here and for all progressive discipline tiers	1 day Thursday School/Campus Beautification or 1 day short-term suspension, P/G Notified, Loss of Early out	1-3 days or 3 days short-term suspension, P/G Notified, LCSO citation for habitual truancy, possible suspension of driver's license by the DMV.	• Conference with admin/SRO • Reflection inquiry • Thursday school/campus beautification • Review of bell schedule/plan of attendance
Focus	1 x APEP	2 x APEP, Behavior Contract.	5 x APEP.	
Lunch detention	Warning.	Extra day of LD.	APEP.	
Regular class	1 x After Hours School.	2 x After Hours School.	Administration Discretion.	
Weapons	5-10 days short term suspension, possible long-term suspension, Notify Law Enforcement, Possible expulsion; Restorative practice must be used here and for all progressive discipline tiers	10 days OSS, Notify Law Enforcement, Possible expulsion	10 days OSS, permanent expulsion, Notify Law Enforcement, Possible expulsion	• Project success/counselor support • SRO support
Possession of knives or weapons that are not defined as dangerous under NRS 392.466(8), including but not limited to pocket knives **Brandishing or displaying such a weapon may result in additional consequences*	Confiscated/ Parents must retrieve; **1-5 days APEP, possible law enforcement contact*	Confiscated/ Parents must retrieve/ 1 day APEP **5-7 days APEP, possible law enforcement contact*	Confiscated/ Parents must retrieve/ 2 day APEP **10 days APEP, possible law enforcement contact*	• Reflection inquiry • School safety research • Project success/counselor support • SRO support Restorative practice must be used here and for all progressive discipline tiers. The purpose of the weapon must be taken into account when disciplining.

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*** The severity of some discipline infractions may dictate more serious consequences.**	*** Section A/Criminal offenses will be reported to LCSO**	*** All consequences are administered at the discretion of the LCSD designated administrator.**		

Please note that this is a supplementary document to LCSD Board Policy JG.

For specific information about discipline infractions and applicable NRS, including that for alternative placement and transportation, refer to LCSD Policy JG.

* All infractions and consequences require parent/guardian notification.

* All consequences are administered at the discretion of the school administrator(s) and in accordance with LCSD Board Policy.

Temporary Alternative Placement

**Should a student reach the end of the classroom discipline ladder and in the judgment of the teacher has engaged in behavior that seriously interferes with teaching and learning, the student shall be sent to the Principal with a written referral indicating that the student has been removed from class pursuant to NRS 392.4645. Once this point is reached, all steps outlined in NRS 392.4645 dealing with temporary removal from the classroom will be specifically followed. As outlined in NRS 392.4645-47, a student may be removed by the teacher to an alternative site until a conference with the parent(s), teacher, student and administrator is held within 3 days of the removal.

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As outlined in NRS 392.4647 , the 2 teachers chosen are by the certified staff to serve on the safety team

They will review with you any alternative placement & plan if a teacher requests temporary removal of a student.

****Any alternative placement must include Restorative practice AND Instructional intervention for all progressive discipline tiers**

*** Once a suspension is assigned, the student is not allowed back on campus**

until the suspension is fulfilled. This includes all school related activities: dances, athletic events etc.

Suspensions:

*All consequences are at discretion of administration

*Early out may be revoked in addition to other consequences.

*All suspensions (APEP, ISS, OSS) will result in parent notification

Restorative Practices include (but are not limited to):

Campus Beautification

Meet with counselor

Lunchroom Clean-up

Mediation

verbal apology

Refocus form with adult

write a letter

restorative questions (https://t.ly/7XJlb)

teach and role play

Check-in/Check-out w/adult

Meet with Counselor (School, Project Success, Etc.)

Educational Project (Poster, Research, Essay, Refocus Form. etc.)

PBIS

Apology letters

Mediation

Community Service/School Beautification/Fix the Harm

Meet with resource coordinator

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Lyon County School District
Board Memo

Date: January 25, 2022

To: Board of School Trustees

From: Wayne Workman, Superintendent

Re: Revisions to LCSD Policy GDD: Substitute Teachers

Recommendation
That the Board of Trustees approve the revisions to LCSD Policy GDD: Substitute Teachers as a second and final reading.

Background Information
LCSD administration has made changes to Policy GDD to provide more clarity regarding who is eligible to be a substitute teacher in LCSD and pay for long term assignments.

Budget Considerations
N/A

Discussed at Previous Meeting
December 21, 2021

Attachment(s)
LCSD Policy GDD: Substitute Teachers

Respectfully Submitted,

Wayne Workman, Superintendent

SUBSTITUTE TEACHERS

The District acknowledges the important role of the substitute teacher in maintaining continuity of the learning environment for its pupils. Therefore, the Superintendent or ~~their~~ designee is authorized to employ substitute teachers on an "as needed" basis to fill in for the regular teaching staff who are temporarily absent. The District will maintain a list of approved substitute teachers, the areas in which they are qualified, and their preferences in grade level and school assignment.

Demotion, suspension, dismissal, and non-reemployment due process rights do not apply to substitute teachers.

Reference: NAC 391.398, NRS 391.019, NAC 391.~~332~~0897, NAC 391.~~330~~0896, ~~NAC 391.030~~, Title 34 of NRS, ~~NRS 391.090,~~ NAC 391.036, NAC 391.065.

Policy
#GDD Revised
~~10/25/11~~
1/25/2022

SUBSTITUTE TEACHERS – ADMINISTRATIVE REGULATIONS

Substitute teachers who are licensed by the State Department of Education are utilized by the District on both a short- and long-term basis as the need arises. The District uses substitute teachers to provide instruction in the classroom when regularly assigned teachers are absent and for teaching positions for which there is no contract teacher.

In the event the need for the assignment exceeds ten (10) days, the District may offer the substitute teacher a short-term contract. The principal of the school in which the substitute teacher is employed is responsible for recommending the use of short-term contracts when warranted.

1. The District may hire a person who holds an endorsement as a substitute teacher to fill the position of a teacher under contract who is unavailable to teach. The substitute teacher with an endorsement may substitute in the same classroom for unlimited days with the exception of Emergency Subs (see #4).
2. The District may hire, for a period of up to 60 days, a person who holds an endorsement as a substitute teacher to fill a position for which a teacher has not been hired under contract.
    a. If no teacher has been hired under contract after 60 days, the Superintendent or their designee may request authorization from the Department of Education to continue the substitute teacher in the position for an additional 30 days.
    b. If the substitute teacher is assigned to a special education classroom and the District is unable to hire a licensed special education teacher, the District may request that the Department of Education grant an additional extension.
3. A person desiring an endorsement as a substitute teacher shall meet the standards provided in NAC 391.~~332~~0897 and shall obtain an endorsement from the State Department of Education.
4. The District may hire an emergency substitute teacher who meets the requirements of NAC 391.~~330~~0896 provided that the emergency substitute teacher may not serve as a teacher in one classroom for more than five days in any twenty day period. An emergency substitute teacher may be used only in an occurrence of an unforeseen circumstance which requires immediate action, including any period during which a licensed teacher or substitute teacher is not immediately available.
5. The Human Resources Department will maintain a list of available substitute teachers. Arrangements for substitute teachers will be made through the Human Resources office.
6. Substitute teachers under the age of 21 are eligible to substitute teach in the elementary grades (Early Childhood – ~~sixth~~ eighth grade).
7. When working in the same assignment, ~~S~~substitute~~s~~ teachers will be ~~assigned~~ paid according to the following formula:
    a. 1 to 20 days – substitute teacher will be paid at the normal sub daily rate. No fringe benefits.
    b. 21 or more days – substitute teacher will be paid at the long-term sub rate when working in the same assignment over 20 days, paid retroactively from the beginning of the assignment. The higher rate considers increased duties

such as lesson planning and grading. No fringe benefits.

c. The Board will adopt annually a daily and long term salary rate to be paid substitute teachers.

Reference: NAC 391.398, NRS 391.019, NAC 391.~~332~~0897, NAC 391.~~330~~0896, ~~NAC 391.030~~, Title 34 of NRS, ~~NRS 391.090,~~ NAC 391.036, NAC 391.065.

Lyon County School District
Board Memo

Date: January 25, 2022

To: Board of School Trustees

From: Wayne Workman, Superintendent

Re: Revisions to LCSD Policy IKF: Graduation Requirements as a second and final reading.

Recommendation
That the Board of Trustees approve the revisions to LCSD Policy IKF: Graduation Requirements as a second and final reading.

Background Information
The 2021 Legislature made changes to the graduation requirements for the graduation cohorts of 2023 and beyond. As a result, the Lyon County School District revised Policy IKF over the summer. However, there was a good deal of confusion around the Flex Credits and as a result of conversations with both counselors and administrators we have made additional changes in an effort to clear up any confusion.
The updates not only clear up the confusion on the credit summary but also with the requirements around remediation and apportionment.
It is our hope that by updating this policy, it will make clear the requirements for all in Lyon County School District and a reference for Administration and Counselors that is easily followed.

Budget Considerations
N/A

Discussed at Previous Meeting
December 21, 2021 Board Meeting

Attachment(s)
Draft of Revised Policy IKF – Graduation Requirements

Respectfully Submitted,
Wayne Workman, Superintendent

GRADUATION REQUIREMENTS

To receive a diploma from Lyon County high schools, a student must fulfill the following requirements: The following requirements (NRS 389.018) shall be in place for students in the graduating cohorts of 2022.

Required Courses	Standard Diploma	Advanced Diploma	Alternative Diploma
English Language Arts	4	4	4
Mathematics	3	4	3
Science (including 2 laboratory classes)	2	3	2
World History or Geography	1	1	1
American History	1	1	1
American Government	1	1	1
*Economics	.5	.5	.5
Arts and Humanities	1	1	1
College and Career Ready Flex Credit	~~2~~1	0	~~2~~1
**Computer Education and Technology (CET)	.5	.5	.5
Health	.5	.5	.5
Physical Education	2	2	2
Elective Coursework	4~~5~~.5	5.5	4~~5~~.5
Total:	23	24	23

*Twelfth grade/senior students new to LCSD may have the Economics course requirement waived by the principal due to extenuating circumstances.
**If a pupil satisfactorily completes a course of study in the use of computers (Computer Education and Technology (CET)) during the seventh or eighth grade, the pupil is not required to take the course of study in the use of computers (CET) in high school.

The following requirements shall be in place for students in the graduating cohorts of 2023 and beyond:

Required Courses	Standard Diploma	Advanced Diploma	Alternative Diploma
English Language Arts	4	4	4
[2]Mathematics	3	4	3
3 Science (including 2 laboratory classes)	2	3	2
World History or Geography	1	1	1
American History	1	1	1
American Government	.5	.5	.5
Economics	.5	.5	.5
Arts and Humanities/CTE	1	1	1
College and Career Ready Flex Credit	~~2~~1	0	~~2~~1
**Computer Education and	.5	.5	.5

Technology (CET)			
Health	.5	.5	.5
Physical Education	2	2	2
Elective Coursework	~~5~~6	6	~~5~~6
Total:	23	24	23

College and Career Ready Flex Credits:

1. CTE Level II or III course of study. This can be two level II's if students have satisfactorily completed the necessary Level I coursework, or a Level II and Level III if the student has satisfactorily completed the necessary Level I coursework.
2. A fourth year of mathematics, which must include Algebra II or another course which follows such a course of study (Computer Science can fulfill a fourth credit in Mathematics); or
3. A third year of science (Computer Science can fulfill a third credit of science).

A pupil is not required to enroll in the courses of study and credits required if the pupil, the parent or legal guardian of the pupil and an administrator or counselor at the school in which the pupil is enrolled mutually agree to a modified course of study for the pupil and that modified course of study satisfies at least the requirements for a standard high school diploma, and adjusted diploma or an alternative diploma, as applicable.

The principal of the school must approve any modified course of study for the pupil on the appropriate form.

Ref NRS 389 & NAC 389

Policy IKF
Revised ~~8/24/2021~~ 1/25/2022

GRADUATION REQUIREMENTS – ADMINISTRATIVE REGULATIONS

Standard Diploma

Students who have earned the required and have completed all of the required assessments shall be awarded a Standard High School Diploma.

Advanced Diploma

Students who have earned a minimum of 24 credits, including 4 credits of English, 4 credits of mathematics, 3 credits of science with at least two laboratory classes, and have completed all of the required assessments shall be awarded an Advanced High School Diploma. Students who have completed the above requirements and earn a weighted grade point average of 3.25 or higher qualify for the Millennium Scholarship.

Diploma Endorsements and Seals

1. A College and Career Ready Diploma Endorsement is available if a student completes the following:
    a. Successfully completes the requirements of the advanced diploma for their graduating cohort year.
    b. Maintained at least a 3.25 GPA (on a 4.0 grading scale, weighted or unweighted) for all units of credit applicable toward graduation)
    c. Must demonstrate proficiency in speaking not less than two languages, or have earned not less than two (2) units of credit used to complete the requirements **listed above** in the following:
        i. Advanced Placement (AP) courses
        ii. International baccalaureate (IB) courses
        iii. Dual-credit/dual-enrollment (DC) courses
        iv. Career and technical education (CTE) courses
        v. Work-based learning courses
        vi. A world language course
    d. Must obtain one *or* both of the following endorsements/seals:
        i. ***College-Ready*** Endorsement
            a. Successfully complete a college readiness assessment prescribed by the Board of Regents of the University of Nevada; and
            b. Receive not less than the minimum scores for initial (non-remedial) placement into college-level English and mathematics courses prescribed by the Board of Regents of the University of Nevada section 1, chapter 16 of title 4 of the Board of Regents Handbook).
        ii. ***Career-Ready*** Endorsement
            a. Successfully complete the ACT National Career Readiness Certificate (NCRC), *level Silver or above; or*
            b. Successfully complete the Armed Services Vocational Aptitude Battery (ASVAB), *score 50 or above*; *or*
            c. Obtain a Career and Technical Education Skills Attainment Certificate (NAC 389.800);*or*

d. Obtain an industry-recognized credential (Nevada's Industry- Recognized Credentials List; pub. August 2017, OWINN)

2. A Career and Technology Education (CTE) endorsement:
    a. A Career and Technical Education endorsement is awarded if a student completes the CTE Program of Study with a 3.0 GPA or better, passes both the End-of-Program and Workplace Readiness Skills assessment.

3. A Bi-literacy Seal is available if a student:
    a. Completes all courses of study in English Language Arts required for graduation with a minimum 2.0 GPA on a 4.0 scale, and
    b. Demonstrates proficiency in 1 or more languages other than English by:
        i. Passing the Advanced Placement Exam in a world language (score of 3 or higher) or
        ii. By passing the AAPPL exam (Intermediate level, I4 or higher).

4. A STEM Seal is available if a student:
    a. Earns at least a 3.25 grade point average, on a 4.0 grading scale, or a 3.85 weighted grade point average.
    b. Demonstrates proficiency in science, technology, engineering and mathematics by earning:
        i. At least 4 credits in science;
        ii. At least 4 credits in mathematics;
        iii. At least 1 credit in computer science, engineering, manufacturing, electronics or a career and technical education program of study in information and media technologies or skilled and technical sciences;
        iv. Any one of the following:
            a. A score of 3 or higher on an advanced placement examination in science;
            b. A score of 4 or higher on an international baccalaureate examination in science;
            c. A score of 650 or higher on a SAT Subject Test in science;
            d. A score of 23 or higher on the ACT in science;
            e. A grade of B or higher in a college-level science course completed through dual enrollment; or
            f. A score of gold or higher on the ACT National Career Readiness Certificate; and
        v. Any one of the following:
            a. A score of 3 or higher on an advanced placement examination in mathematics;
            b. A score of 4 or higher on an international baccalaureate examination in mathematics;
            c. A score of 530 or higher on the SAT in mathematics;
            d. A score of 22 or higher on the ACT in mathematics;
            e. A grade of B or higher in a college-level mathematics course completed through dual enrollment; or
            f. A score of gold or higher on the ACT National Career Readiness Certificate.

5. A STEAM Seal is available if a student:

a. Earns at least a 3.25 grade point average, on a 4.0 grading scale, or a 3.85 weighted grade point average.
b. Demonstrates proficiency in science, technology, engineering, the arts and mathematics by earning:
    i. At least 3 credits in science;
    ii. At least 4 credits in mathematics;
    iii. At least 1 credit in computer science, engineering, manufacturing, electronics or a career and technical education program of study in information and media technologies or skilled and technical sciences;
    iv. At least 1 credit in fine arts;
    v. Any one of the following:
        a. A score of 3 or higher on an advanced placement examination in science;
        b. A score of 4 or higher on an international baccalaureate examination in science;
        c. A score of 650 or higher on a SAT Subject Test in science;
        d. A score of 23 or higher on the ACT in science;
        e. A grade of B or higher in a college-level science course completed through dual enrollment; or
        f. A score of gold or higher on the ACT National Career Readiness Certificate; and
    vi. Any one of the following:
        a. A score of 3 or higher on an advanced placement examination in mathematics;
        b. A score of 4 or higher on an international baccalaureate examination in mathematics;
        c. A score of 530 or higher on the SAT in mathematics;
        d. A score of 22 or higher on the ACT in mathematics;
        e. A grade of B or higher in a college-level mathematics course completed through dual enrollment; or
        f. A score of gold or higher on the ACT National Career Readiness Certificate.

6. A Seal of Financial Literacy is available if a student:
    a. Earns at least a 3.25 grade point average, on a 4.0 grading scale, or a 3.85 weighted grade point average.
    b. Demonstrates proficiency in financial literacy by earning:
        i. At least 3 credits in a subject area in which instruction on financial literacy is provided; and
        ii. Either of the following:
            a. A grade of B or higher in a college-level course in which instruction on financial literacy is provided; or
            b. A score of gold or higher on the ACT National Career Readiness Certificate.

7. A Seal of Civics is available if a student:
    a. Earns at least a 3.25 grade point average, on a 4.0 grading scale, or a 3.85 weighted grade point average.
    b. Demonstrates proficiency in civics by earning:
        i. At least 3 credits in Social Studies;
        ii. A score of at least 90 percent on the examination for civics

required by pursuant to NRS 389.009; and

iii. A satisfactory score in citizenship.

c. Completes a service learning project.

Adjusted Diploma

A pupil with a disability who does not satisfy the requirements for receipt of a standard high school diploma may receive an adjusted diploma if the pupil satisfies the requirements set forth in their Individualized Education Program (IEP). Whereas achievement of the Standard Diploma will terminate a student with a disability's guarantee to a Free and Appropriate Public Education (FAPE) provided through the Individuals with Disabilities Education Act (IDEA) of 2004, achievement of the Adjusted Diploma will not terminate a student's FAPE. Students with disabilities who achieve an Adjusted Diploma will be able to remain in school until their 22nd birthday and those who choose to do so will continue to receive services under IDEA.

Alternative Diploma

High school students who pursue the Alternative Diploma must complete a required series of credited, standards-aligned courses. This alignment parallels the requirements of the Standard Diploma. However, whereas achievement of the Standard Diploma will terminate a student with a disability's guarantee to a Free and Appropriate Public Education (FAPE) provided through the Individuals with Disabilities Education Act (IDEA) of 2004, achievement of the Alternative Diploma will not terminate a student's FAPE. Students with significant cognitive disabilities who achieve an Alternative Diploma will be able to remain in school until their 22nd birthday and those who choose to do so will continue to receive services under IDEA.

In order to earn the Nevada Alternative Diploma, a student must:

1. Be a student with a disability
2. Participate in the Nevada Alternate Assessment;
3. Successfully completes the requirements of the Alternative Diploma for their graduating cohort year.

Credit for completed courses for the Alternative Diploma can be issued by either a special educator who delivers standards aligned curriculum or a general educator who delivers standards aligned curriculum. If a student is receiving the academic content necessary to achieve the Alternative Diploma in a self-contained or other special education setting, then it will likely be the special educator teaching within that setting who issues the credit for completed coursework. If a student is receiving the content necessary to achieve the Alternative Diploma in a general education setting, then the credit may be issued by the general educator or by the special educator. Within an inclusive general education environment, students with significant cognitive disabilities will likely require substantial modifications and accommodations to access standards aligned curriculum. These adaptations will necessitate active team planning and collaboration between the special educator, general educator, and possibly a para-educator. Because both the special educator and general educator will take an active and significant role in the delivery of the required curriculum in an inclusive setting, either may issue the credit for the completed coursework.

Credit Regulations

Students must be regularly enrolled in a high school to be eligible for the granting of credit toward a diploma from Lyon County high schools.

Principals may require the enrollment in additional courses on a prescriptive basis for those students who continue to display skill deficiencies in the areas of reading, mathematics and language arts after fulfilling minimum course work.

Students may repeat a class to improve upon a grade and have that grade calculated into their grade point average provided that the first attempt continues to appear on the transcript with a designation of NG (no grade) to indicate the course was repeated. A student may not receive credit twice for a repeated course.

Seniors who earn a minimum score of ~~17~~18 for English and ~~20~~22 for Mathematics on the ACT may be enrolled in the equivalent of five periods on a traditional seven period unless they meet the following exceptions. Students who do not meet the minimum ACT scores or the exceptions outlined below, must be enrolled in a minimum of six classes on a traditional seven period schedule. The exceptions below are all 5th semester benchmarks which must be met by the end of the fall semester of the student's junior year unless otherwise indicated.

Exceptions:

Has an IEP or 504 Plan that delineates a reduced academic course of study or

Advanced Placement (AP) coursework – 5th semester benchmark:

- Complete two (2) honors courses in academic areas, achieving a B average or higher; or
- Complete one (1) AP course, achieving a B average/'3' or higher; or
- Enrollment in two (2) or more AP courses, achieving a C or better in 5th semester; or

Dual Credit (DC) coursework – 5th semester benchmark:

- Complete 1 dual credit course, ~~the 5th semester with~~ achieving a B or higher; or
- Enrollment in 1 dual credit course in the 6th semester; or

Career and Technical Education (CTE) coursework – 5th semester benchmark:

- Enrollment in a Level 3 CTE Course, ~~with~~ achieving a B ~~or higher~~ average or higher in the CTE ~~course~~ program of study; or
- Completion of a Level 2 CTE course, ~~with~~ achieving a B ~~or higher~~ average or higher in the CTE ~~course~~ program of study; or
- Enrollment in a Level 2 CTE course, ~~with~~ achieving a B ~~or higher~~ average or higher in the CTE ~~course~~ program of study;

Work Based Learning (WBL) Coursework – 5th semester benchmark:

- Enrollment in one (1) approved WBL course that aligns with high- priority, in-demand ~~jobs~~ occupations identified by the ~~Governor's Office of Workforce Innovation (OWINN)~~ state (SB 516); or
- Completion of one (1) approved WBL course that aligns with high-priority, in-demand occupations identified by the ~~Governor's Office of Workforce Innovation (OWINN)~~ state (SB 516); or

Completion of the ACT with a minimum score of 18 in ACT English and a minimum score of 22 in ACT Mathematics; or

Completion of the SAT with a minimum score of 500 in SAT Critical Reading and a minimum score of 500 in SAT Mathematics; or

Completion of the ACT National Career Readiness Certificate (NCRC) with a minimum score of *Silver*; or

Completion of the Armed Services Vocational Aptitude Battery (ASVAB) with a minimum score of 50; or

Completion of the Career and Technical Educational Skills Attainment Certificate (NAC 389.800); or
Obtainment of an industry-recognized credential pursuant to Nevada's Eligible Industry Credentialing List.

- Credit for correspondence or on-line accredited courses shall be granted toward graduation only when a student has received the written approval of the high school principal in advance of enrollment in the course.

Credit for college or university level course work will be granted toward graduation under the following criteria:

1) The courses taken at the college or the university should be courses that take the student beyond the high school course offerings, either in academic areas or employable skills.
2) Distance learning courses offered for dual credit may be taken by high school students in pre-approved courses.
3) Approved college level courses of three credits or more will be counted as 1 high school credit. One or two credit courses will be counted as .5 high school credit.

- Any exceptions to this policy must be approved in advance by the high school principal and Superintendent or designee.

Re-evaluation of all courses will continue to take place with special attention given to college preparatory courses, CTE programs, and elective courses.

Any exceptions to the above credit regulations must be reviewed and receive written approval by the Superintendent or designee.

Early Graduation

The Board of Trustees will not accept any modification of the four-year attendance requirement for high school graduation unless the student has satisfactorily completed all requirements as set forth by the Lyon County School District, the Nevada State Board of Education, and have the recommendation of his/her principal and counselor, the written consent of the legal guardian, and review and approval of the Superintendent or designee and the Board of School Trustees.

The student who chooses to follow a modified program will not be allowed to participate in school activities following withdrawal from regular enrollment.

Students who choose to follow a modified program will make application for early graduation to the Superintendent or designee to be approved by the Board of School Trustees prior to the second semester of their sophomore year. Any exception to the procedure must be reviewed and approved by the Superintendent or designee.

Academic Load Requirements

Students in grades 9-11 must be enrolled in a full load of courses based on the master schedule of the school. Students in grade 12 must be enrolled as outlined in subsection (d) of Credit Regulations Only eighth grade and senior students will be permitted to serve as a Teaching Assistant (TA) in one class per semester if they are on track to graduate and maintain a 2.0 or better GPA. Teachers shall have only one TA per semester. Any exceptions must be approved by

the principal.

The school principal or his designee shall evaluate the transcript of a student who transfers into the school from a school outside the school district to determine his/her status under the requirements of this policy.

The transcript of each student shall be audited at least once annually and notice to parents be provided as to each student's progress toward graduation.

A student who has not earned the following number of credits in a given year, shall be deemed "credit deficient":

- End of Freshman year 5 credits.
- End of Sophomore year 11 credits.
- End of Junior year 17 credits.

A student may be allowed a maximum of five (5) consecutive school years from the time he/she enters the ninth grade to complete all requirements for a high school diploma in the comprehensive high school setting at the principal's discretion. Students who do not complete the graduation requirements within this time limitation and intend to continue their education must withdraw from the comprehensive high school and enroll in the Adult Education Program.

SB 147, passed in the 80th session of the Nevada State Legislature, requires that school districts award and accept full or partial credit for coursework that is satisfactorily completed by a homeless, unaccompanied youth or foster pupil without satisfying any attendance requirement for the course or requirement for hours for classroom instruction. Pupils who receive partial credits must also be allowed to appropriately combine those credits, including – without limitation – for the purposes of the total number of credits required for graduation from high school or the minimum number of units of credit required in a core academic subject pursuant to NRS 389.018.

The following is evidence used to determine whether coursework has been satisfactorily completed and the amount of credit to award and accept for the coursework:

- Demonstration of competency by a pupil;
- Performance by a pupil on an examination;
- Successful completion of a program of independent study, or as part of such a program, by the pupil;
- Full or partial credit for coursework completed by a pupil at an accredited public or private school located within or outside of this State that is sought to be transferred;
- Full or partial credit of coursework completed by a pupil at a summer school conducted by an accredited public or private school or institution of higher learning located within or outside of this State that is sought to be transferred;
- Completion by a pupil of a correspondence or distance education course provided by a high school which is nationally accredited or by an entity which appears on the list published by the Department pursuant to NRS 388.834;
- Completion of an apprenticeship program by a pupil;
- Completion of a program by a pupil at a trade or vocational school which is accredited;
- Work experience of a pupil;
- Community service performed by a pupil; and

- Any other evidence or method which is determined to be appropriate by the board of trustees of a school district or sponsor of a charter school, as applicable, and approved by the department.

Schools are encouraged to consider the full spectrum of evidence of coursework completion to remove barriers to credit accrual and on-time graduation for homeless, unaccompanied youth or pupils in foster care. A pupil that receives partial credit for coursework or a course of study must be allowed to appropriately combine the partial credit, including, without limitation, for the purposes of the total number of credits required for graduation from high school or the minimum number of units of credit required in a core academic subject pursuant to NRS 389.018.

Graduation Requirements

The Lyon County School District must award the appropriate high school diploma to a homeless or unaccompanied youth or pupil in foster care who:

- Transfers to a school operated by the district while the pupil is enrolled in grade 11 or 12; and
- Satisfies the requirements prescribed by the State Board to receive a high school diploma, regardless of whether the pupil satisfies any requirement imposed by the school district.

Additionally, if a homeless or unaccompanied pupil who lives in foster care who transfers to a public school while enrolled in grades 11 or 12 is not able to receive a high school diploma within five years from the date on which the pupil enrolled in ninth grade, the district, the pupil, and the pupil's parent or legal guardian, if applicable shall mutually agree on a modified course of study for the pupil that will assist them in satisfying the requirements for a standard diploma, adjusted diploma, alternative diploma or an adult standard diploma as quickly as possible.

Lyon County School District
Board Memo

Date: January 25, 2022

To: Board of School Trustees

From: Wayne Workman, Superintendent

Re: Operations and Funding During the COVID-19 Pandemic and the Nevada State of Emergency

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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 altered operations significantly during the 20-21 school year. As we begin the 21-22 school year, we must continue this process, albeit at a lesser degree for now. As a condition of receiving the relief funding from the federal government, the LCSD was required to develop a "Reopening Schools Plan". Since we were open during the 20-21 school year, the LCSD decided to call it the 21-22 Educational Services Plan. There is a requirement to update this plan at least every 6 months as needed.

Many decisions must be revisited throughout the school year in a manner that best protects the LCSD from potential litigation, but also balances our mission of educating the whole child. The LCSD recognizes the importance of extra/co-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. This is a standing item on each agenda and an opportunity for the board of trustees to review and discuss any possible changes to decisions already made and/or make new decisions.

Budget Considerations
Unknown.

Discussed at Previous Meeting
Yes

Attachment(s)
Declaration of Emergency Directive 048.pdf
Directive 048 Summary - School Settings.pdf
2021-22 LCSD Educational Services Plan.pdf

Respectfully Submitted,
Wayne Workman, Superintendent

LYON COUNTY SCHOOL DISTRICT EDUCATIONAL SERVICES PLAN FOR THE 2021-22 SCHOOL YEAR

Approved by the Board of School Trustees - June 22, 2021
Reviewed by the Board of School Trustees - December 21, 2021

Lyon County School District

Regardless of circumstance, we strive to achieve our vision and mission.

Vision: Graduate all students to be successful in college and career.

Mission: Provide relevant learning opportunities that develop adaptable, persistent, and self-directed learners capable of creativity, collaboration, communication, and critical thinking necessary to overcome complex challenges.

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Our Guiding Principles

1. Ensure the safety and well-being of all students, staff and families
2. Promote equity and accessibility to learning for all students
3. Provide instructional delivery systems to meet the needs of all students
4. Foster positive relationships and interactions
5. Financial Feasibility
6. Community Impact

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Path Forward Framework

School Operations

Logistics

Communication

Human Resources

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Full Time In Person Learning

1. Attend school in person every day with all extracurricular opportunities in place
2. Increased sanitation
3. In the case of exposure or quarantine related to COVID-19, students will be given temporary distance learning opportunities through their classroom teacher(s)
4. All students are provided a device (Chromebook) and/or internet connectivity as needed
5. Per IDEA and Section 504 of ADA, all necessary accommodations are made for students and staff

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Full Time Distance Learning

District must have an option for families to receive high quality standards-based instruction without physically coming into schools. The LCSD approved platform of the Edgenuity Suite meets this requirement.

This option is available to all families through the state approved LyOnline Distance Education program:

1. All students are provided a device (Chromebook) and/or internet connectivity as needed
2. Per IDEA and Section 504 of ADA, all necessary accommodations are made for students and staff

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Elementary and Secondary School Schedules

Each school site leadership team will develop class schedules with student and staff safety as a priority.

1. These schedules will incorporate critical lessons learned from the 2020-21 school year, including but not limited to, passing periods, lunch, recess, etc.

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Teaching and Learning

- Basic and social emotional needs of students and staff will be met in order to optimize student learning
- All students will continue to have equitable access to high-quality curricular materials and effective instruction
- Standards-based grade level instruction will occur with in-school instruction and distance learning models
- Professional learning opportunities will continue to be available to educators for continuous improvement

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Safety and Health

- No single health & safety measure in isolation will effectively mitigate the spread of COVID-19. Therefore, a multi-layered approach, including the following, will be used:
    - Self-screening and remaining home if any illness symptoms are present
    - Enhanced cleaning & hygiene protocols, frequent cleaning of high touch surfaces
    - Contact Tracing may occur as needed
    - A third-party ventilation assessment is being conducted in all LCSD schools
    - LCSD schools are approved for community-based vaccination clinics

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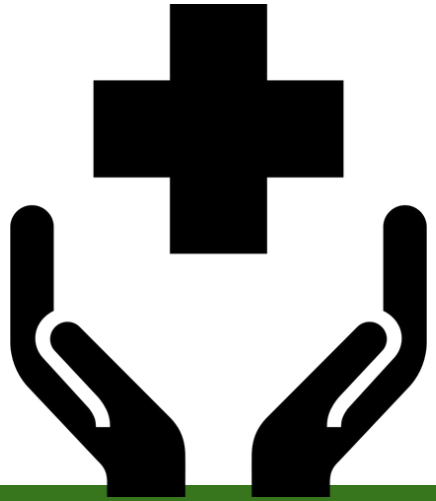
CDC Guidance and Nevada Emergency Directives

- The Lyon County School District will advise staff, students and families of the current CDC guidance and will be in accordance with Nevada Emergency Directives
- Quad Counties website: www.gethealthycarsoncity.org

CDC
CENTERS FOR DISEASE CONTROL AND PREVENTION



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Nutrition Services

- Breakfast and lunch will be available to all students, even those who are participating in distance education
- Aspects of this service model are contingent on USDA regulations
    - Currently, LCSD will be able to continue offering free meals to children through the end of the 2021-22 school year

Transportation

- Current CDC guidance recommends all occupants on the bus to wear face coverings (exceptions apply)
- Driver will disinfect handrails, seat tops and entrance doors between runs
- Daily disinfecting of buses will be performed by LCSD Transportation

Information Technology

- LCSD will assign a device (Chromebook) to every student that needs one
    - Insurance for the device will also be available for approximately $25 per year
- Students are asked to please see their school administration for a device and/or internet connectivity needs

Communication

- Stakeholders will continue to be updated if new developments arise
- Communication will include a variety of methods such as email, texts, phone calls, social media updates, etc.
- Students will be contacted by a licensed teacher or substitute teacher per the guidance in memo 21-02

Human Resources

- LCSD employee health and safety is a top priority and is essential to our student success
- Therefore, LCSD employees are encouraged to take full advantage of the many health and safety benefits offered by the district

In conclusion…

Regardless of circumstance, LCSD will strive to achieve our vision and mission while taking into account the health and safety of our students, staff and families.

Vision: Graduate all students to be successful in college and career

Mission: Provide relevant learning opportunities that develop adaptable, persistent, and self-directed learners capable of creativity, collaboration, communication, and critical thinking necessary to overcome complex challenges

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State of Nevada

Executive Department

DECLARATION OF EMERGENCY

DIRECTIVE 048

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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(6) of the Robert T. Stafford Disaster Relief and Emergency Assistance Act, 42 U.S.C. 5121-5207 (the "Stafford Act"); 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 14, 2020, I formed a COVID-19 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, in late December 2020, Nevada began distributing COVID-19 vaccines; and

WHEREAS, Nevada's hospitalization rate for suspected and confirmed COVID-19 cases has trended downward after mid-January 2021; and

WHEREAS, since mid-January 2021, the 14-day moving average test positivity rate has generally declined, but COVID-19 still poses a substantial threat to the public health; and

WHEREAS, on February 14, 2021, I issued Emergency Directive 037, which set forth a stepped approach to easing the restrictions on the size of gatherings, reduced capacity for bars, restaurants, and other businesses, that were implemented during the Statewide Pause; and

WHEREAS, Emergency Directive 037 provides that, beginning on May 1, 2021, it may be appropriate to transition the management of certain mitigation measures to the counties, if COVID-19 cases continue to decline; and

WHEREAS, Emergency Directive 041, issued on March 12, 2021, sets forth a process for counties to create a COVID-19 Local Mitigation and Enforcement Plan ("Local Plan") that will provide for local control and enforcement of certain COVID-19 mitigation measures; and

WHEREAS, on April 27, 2021, the national Centers for Disease Control and Prevention ("CDC") released updated guidance recommending that all persons, whether vaccinated or not, continue to wear a mask while indoors. The CDC guidance also outlines situations where there is a low risk of spreading COVID-19 and wearing a mask may not be necessary, depending on whether an individual is fully vaccinated or not; and

WHEREAS, many Nevadans will choose to continue to wear a face covering in situations where doing so is not required, based on their personal judgments about their own health risks and those of their household members; and

WHEREAS, infectious disease and public health experts advised that wearing a mask or other face covering remains an important and effective measure to reduce the spread of COVID-19; and

WHEREAS, new variants of the COVID 19 virus have been identified, and medical experts have determined that some of these variants are significantly more contagious than previously known variants; and

WHEREAS, the CDC has identified the "delta" variant of COVID-19 and has deemed it a "variant of concern" due to its higher transmissibility; and

WHEREAS, COVID-19 cases in Nevada have trended upward since early July, 2021, the test positivity rate has climbed to over 15%, and most cases in Nevada have been identified as the delta variant; and

WHEREAS, on July 27, 2021, the CDC released updated guidance that all persons in counties with substantial or high transmission, whether vaccinated or not, continue to wear a mask while in indoor public spaces; and

WHEREAS, CDC's July 27, 2021 updated guidance recommends universal masking in schools, for all students and staff, regardless of vaccination status, and regardless of the level of community transmission. The CDC explained that this is due to the large population of children who are ineligible for vaccination and the low level of vaccination rates nationally; and

WHEREAS, on May 3, 2021, the Governor issued Emergency Directive 045, which provides, among other things, that the State of Nevada requires the wearing of masks in a manner consistent with current guidance from the CDC, including any subsequent guidance issued by the CDC; and

WHEREAS, in-person instruction and participation in sports and extracurricular activities is vitally important to the positive academic, emotional, and social development of students in kindergarten through 12th grade; and

WHEREAS, many children are not yet eligible to receive a vaccine against COVID-19 and it is therefore imperative that other mitigation measures be used to protect children and to prevent disruption to in-person learning; and

WHEREAS, Nevada's counties have differing characteristics, including geography and population density; and

WHEREAS, COVID-19 remains a statewide public health crisis and requires that certain mitigation measures and emergency management functions will continue to be managed at the state level to protect the overall health and safety of all Nevadans; 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

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 provisions of previous Directives are hereby superseded only 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 term "indoor public setting" means any indoor area where people who are not members of the same household may be present. The term includes office buildings, breakrooms, hallways, cafeterias, meeting rooms, and other areas where people may interact, even though the public at large does not have access to the area.

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SECTION 3: Notwithstanding anything to the contrary in Section 2 of Directive 047, for purposes of Nevada's emergency directives, the level of community transmission of COVID-19 in a county (hereinafter "County Level") will be determined as provided in this Section.

The CDC's COVID Data Tracker (available at https://covid.cdc.gov/covid-data-tracker/#county-view) defines "low," "moderate," "substantial," and "high" COVID transmission levels. The State will use the data and transmission levels from the CDC's COVID Data Tracker, and may additionally use State data on testing, to determine the County Level for each county on a weekly basis, using a 14-day look-back period, as described below.

A county's initial County Level is the transmission level indicated for that county by the CDC as of noon on Tuesday, July 27, 2021. Each Tuesday, the State will review the transmission level for each county based on data from the CDC's COVID Data Tracker. If the CDC data show that a county's transmission level has changed from its initial or prior level, and the county has remained within the new level for two consecutive weeks, the State will update the County Level to reflect that change.

Each Tuesday the State will notify each county of its current County Level, as determined pursuant to this Section, and its transmission level based on CDC data. If there is a change in the County Level, the corresponding requirements for face coverings as set forth in this and other Directives shall take effect at 12:01 a.m. on the Friday of that week.

SECTION 4: Section 7 of Directive 024 is hereby amended to read as follows:

The mandatory provisions of this Directive shall not apply to:

1. Except as otherwise provided in Section 5 of this Directive, children who are nine years of age or younger.
2. Individuals experiencing homelessness. Such individuals are encouraged to take protective measures to the greatest extent practicable.
3. Individuals who cannot wear a face covering due to a medical condition or disability, or who are unable to remove a mask without assistance. Persons exempted under this provision should wear a non-restrictive alternative, such as a face shield.

4. Individuals for whom wearing a face covering would create a risk to the person related to their work, as determined by local, state, or federal regulators or workplace safety guidelines.
5. Individuals who are obtaining a service involving the nose or face for which the temporary removal of the face covering is necessary to perform that service.
6. Individuals who are at a restaurant or other establishment that offers food or beverage services, while they are actively eating or drinking.
7. Individuals who are incarcerated. Prisons and jails, as part of their mitigation plans, will have specific guidance on the wearing of face coverings or masks for both inmates and staff, which may be more stringent than the requirements of this Directive.

SECTION 5: Face coverings are required in county school district, charter school, and private school settings as provided in this Section.

In counties with a population of 100,000 or greater, all kindergarten through 12th grade students (regardless of whether they would be exempt from the face covering requirement based on their age) must wear face coverings while inside school buildings unless granted an exemption consistent with this Section. Face coverings are required indoors regardless of vaccination status.

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Notwithstanding anything to the contrary in Directive 047, in counties with a population less than 100,000, each county school district, charter school, and private school shall adopt a face covering policy that addresses whether or under what circumstances face coverings will be required for students while in school buildings or on school campuses. Any such policy must not conflict with the provisions of this Directive or with any face covering requirements imposed by county governments or local health authorities.

In all school settings:

1. All school staff must wear face coverings while inside school buildings, regardless of vaccination status.
2. School building administrators may approve exemptions for:
    a. Students who are medically fragile as documented per an existing Individualized Education Program or health-related 504 Plan; or,
    b. Students or staff who provide documentation from a qualified Nevada-licensed medical professional that they are exempt in accordance with subsection 3 of section 7 of Directive 024.
3. Unless expressly granted exempted consistent with subsection (2) of this Section, all kindergarten through 12th grade students, and all school staff, must wear face coverings while on school buses.
4. Parents, vendors, volunteers, visitors, and guests who are unable or unwilling to wear face coverings under any circumstances or exemptions should not be allowed on school buses or inside school buildings.

Irrespective of any policy adopted by a county school district, charter school, or private school, if a school-wide outbreak of COVID-19 is identified by the applicable local health authority in any school, the use of face coverings for all students in the affected school building(s) is mandatory and must be immediately implemented. Additional mitigation measures may also be required by the local health authority for that school or school building(s). The face covering requirement and any other mitigation measures remain in effect until the local health authority determines that the outbreak is closed.

All school districts, charter schools, and private schools are strongly encouraged to require all students to wear face coverings while inside school buildings.

SECTION 6: All county school districts, charter schools, and private schools, regardless of county transmission level, shall implement a regular COVID-19 testing program for students and staff or volunteers, including but not limited to coaches, leaders, and advisors, who are not fully vaccinated and who are involved in activities that involve travelling to other schools or venues outside of the county for games, tournaments, competitions, concerts, meets, or similar events. Testing must occur at least once per week. If a student, staff member, or volunteer tests positive for COVID-19, current CDC recommendations for isolation and quarantine must be followed.

SECTION 7: The NIAA must promulgate a mandatory COVID-19 testing and mitigation plan for full-contact and close-contact sports. The plan must require at a minimum weekly testing of coaches, staff and athletes participating in these sports who are not fully vaccinated. The plan must include rules and guidance for the use of face coverings by student athletes while both actively and not actively participating in the sporting activity.

Prior to the commencement of competitions of full-contact and close-contact sports between schools in different counties, the individual schools must implement the NIAA testing and mitigation plan and begin the weekly testing protocols required by such.

SECTION 8: If county school districts, charter schools, or private schools require the use of public or private facilities outside of school grounds for educational purposes, including but not limited to instructional activities or administering assessments, such facilities are subject to the mitigation requirements included in this and other applicable Directives.

SECTION 9: The provisions of this Directive remain in effect until amended or 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 termination 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 this 4th day of August, in the year two thousand twenty-one.

Governor of the State of Nevada

Barbara K. Cegavske

Secretary of State

Deputy Secretary of State

NEVADA K-12 SCHOOL SETTING SUMMARY GUIDANCE

Updated August 4, 2021

FACE COVERINGS

Given new evidence on the B.1.617.2 (Delta) variant, CDC has updated the guidance for fully vaccinated people. **CDC recommends universal indoor masking for all teachers, staff, students, and visitors to K-12 schools, regardless of vaccination status.** Children should return to full-time in-person learning in the fall with layered prevention strategies in place.

When teachers, staff, and students consistently and correctly wear a mask, they protect others as well as themselves. Consistent and correct mask use is especially important indoors and in crowded settings when physical distancing cannot be maintained.

Below is a summary of masking and testing requirements and recommendations for K-12 county school district, charter school and private school settings within Nevada:

FACE COVERING REQUIREMENTS FOR ALL COUNTY SCHOOL DISTRICT, CHARTER SCHOOL AND PRIVATE SCHOOL SETTINGS WITHIN NEVADA:

- **All school staff** MUST wear face coverings while inside school buildings, regardless of vaccination status.
- All kindergarten through 12th grade students, and all school staff, **MUST wear face coverings while on school buses**, as required by the Centers for Disease Control and Prevention (CDC) Order. CDC's Order applies to all public transportation conveyances including school buses. Regardless of the mask policy at school, passengers and drivers must wear a mask on school buses, including on buses operated by public and private school systems, subject to the exclusions and exemptions in CDC's Order.
- **Parents, vendors, volunteers, visitors, and guests** MUST wear face coverings inside school buildings and on school buses.
    - *Parents, vendors, volunteers, visitors, and guests who are unable or unwilling to wear face coverings under any circumstances or exemptions should not be allowed on school buses, in school buildings, or on school campuses.*

School building administrators **may approve exemptions** for:

- Students who are medically fragile as documented per an existing Individualized Education Program or health-related 504 Plan; or,
- Students or staff who can produce documentation from a qualified Nevada-licensed medical professional that they are exempt in accordance with subsection 3 of section 7 of Directive 024:
    - *"Individuals who cannot wear a face covering due to a medical condition or disability, or who are unable to remove a mask without assistance. Persons exempted under this provision should wear a non-restrictive alternative, such as a face shield."*

FACE COVERING REQUIREMENTS FOR COUNTY SCHOOL DISTRICT, CHARTER SCHOOL AND PRIVATE SCHOOL SETTINGS IN COUNTIES WITH A POPULATION OF 100,000 OR GREATER (Clark County and Washoe County)

- **ALL kindergarten through 12th grade students** (regardless of whether they would be exempt from a face covering requirement based on their age) MUST wear face coverings while inside school buildings unless granted an exemption consistent with this guidance and Directive 048. Face coverings are required indoors regardless of vaccination status.

FACE COVERING REQUIREMENTS FOR COUNTY SCHOOL DISTRICT, CHARTER SCHOOL AND PRIVATE SCHOOL SETTINGS IN COUNTIES WITH A POPULATION LESS THAN 100,000

- Each county school district, charter school, and private school **shall adopt a face covering policy** that addresses whether or under what circumstances face coverings will be required for students while inside school buildings, or on school campuses. Any such policy may be more stringent than this and any other applicable State or local health directives, but may not be more permissive.

Irrespective of any policy adopted by a county school district, charter school, or private school, **if a school-wide outbreak of COVID-19 is identified by the applicable local health authority in any school, a universal face covering policy SHALL be implemented immediately for ALL students in the school building where the outbreak occurred** until the local health authority determines that the outbreak is closed. Additional mitigation measures may be required by the local health authority for that school as deemed necessary by the local health authority.

For purposes of this guidance, a **SCHOOL-WIDE OUTBREAK** is defined as any outbreak that extends beyond one classroom or isolated setting. Local health authorities will make outbreak determinations based upon the findings of case investigation and contact tracing and relative to the specific local setting. The CDC COVID-19 outbreak definition will be utilized in making these outbreak determinations.

All school districts, charter schools, and private schools are strongly encouraged to require all students to wear face coverings while inside school buildings.

TESTING

TESTING REQUIREMENTS FOR ALL COUNTY SCHOOL DISTRICT, CHARTER SCHOOL AND PRIVATE SCHOOL SETTINGS WITHIN NEVADA:

Required regular testing for UNVACCINATED students, staff & volunteers participating in activities that involve travelling to schools outside of their county:

- All county school districts, charter schools, and private schools, regardless of county transmission level, shall implement a regular COVID-19 testing program for **students and staff or volunteers**, including but not limited to coaches, leaders, and advisors, who are not fully vaccinated and who are involved in travelling to other schools or venues outside of the county for athletics and activities such as games, tournaments, competitions, concerts, meets, or similar events.
- **Testing must occur at least once per week.** If a student, staff member, or volunteer tests positive for COVID-19, current CDC recommendations for isolation and quarantine must be followed.
- **This applies to students, staff and volunteers involved in athletics activities**. The Nevada Interscholastic Activities Association (NIAA) must promulgate a mandatory COVID-19 testing and mitigation plan for full-contact and close-contact sports. The plan MUST require at a minimum weekly testing of coaches, staff and athletes participating in these sports who are not fully vaccinated. The plan must include rules and guidance for the use of face coverings by student athletes while both actively and not actively participating in the sporting activity.
    - Prior to the commencement of competitions of full-contact and close-contact sports between separate schools, the individual schools must implement the NIAA testing and mitigation plan and begin the weekly testing protocols required by such.

CDC guidance provides that people who are fully vaccinated do not need to participate in screening testing. However, testing should be made available to fully vaccinated individuals participating in extracurricular and athletic activities.

TESTING RECOMMENDATIONS:

The Nevada Department of Health and Human Services (DHHS) recommends that testing of all those that are unvaccinated, both staff and students occur at least weekly to be effective. In schools where testing of all staff and students is not feasible, schools may consider multiple testing strategies, for example, testing a random sample of at least 10% of staff and students who are not fully vaccinated.

*****If county school districts, charter schools, or private schools require the use of public or private facilities outside of school grounds for educational purposes, including but not limited to instructional activities or administering assessments, such facilities are subject to the mitigation requirements included in this guidance and Directive 048*****

For more detailed guidance on COVID-19 mitigation strategies within K-12 school settings, please reference the Nevada Department of Health and Human Services 2021-22 COVID-19 GUIDELINES FOR PREVENTION AND OUTBREAK CONTROL IN SCHOOL SETTINGS.